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July 8, 2020

VIA ELECTRONIC FILING

Mr. William Seuffert
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
St. Paul, Minnesota 55101-2147

Re: Purchased Gas Adjustment Report for July 2020
Docket No. G022/AA-20-_____

Dear Mr. Seuffert:

Attached hereto, please find Greater Minnesota Gas, Inc.'s Petition for Approval of Depreciation Certificate, along with a Summary of Filing. All individuals on the attached service list have been electronically served as appropriate.

Thank you for your assistance. Please do not hesitate to contact me should you have any questions or concerns or if you require additional information. My direct dial number is (507) 209-2110 and my email address is kanderson@greatermngas.com.

Sincerely,

GREATER MINNESOTA GAS, INC.

/s/

Kristine A. Anderson
Corporate Attorney

Enclosure

cc: Service List

CERTIFICATE OF SERVICE

I, Kristine Anderson, hereby certify that I have this day served a true and correct copy of the following document to all persons at the addresses indicated on the attached list by electronic filing and service or by depositing the same enveloped with postage paid in the United States Mail at Faribault, Minnesota, each as shown on the attached list:

**Greater Minnesota Gas, Inc.'s Petition for Approval of Depreciation Certificate
Docket No. G022/AA-20-_____**

filed this 22nd day of July, 2020.

/s/ Kristine A. Anderson
Kristine A. Anderson, Esq.
Corporate Attorney
Greater Minnesota Gas, Inc.

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Kristine	Anderson	kanderson@greatermngas.com	Greater Minnesota Gas, Inc. & Greater MN Transmission, LLC	1900 Cardinal Lane PO Box 798 Faribault, MN 55021	Electronic Service	No	GEN_SL_Greater Minnesota Gas, Inc._Official Service List 2020
Cody	Chilson	cchilson@greatermngas.com	Greater Minnesota Gas, Inc. & Greater MN Transmission, LLC	1900 Cardinal Ln PO Box 798 Faribault, MN 55021	Electronic Service	No	GEN_SL_Greater Minnesota Gas, Inc._Official Service List 2020
Generic Notice	Commerce Attorneys	commerce.attorneys@ag.state.mn.us	Office of the Attorney General-DOC	445 Minnesota Street Suite 1400 St. Paul, MN 55101	Electronic Service	No	GEN_SL_Greater Minnesota Gas, Inc._Official Service List 2020
Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 280 Saint Paul, MN 551012198	Electronic Service	No	GEN_SL_Greater Minnesota Gas, Inc._Official Service List 2020
Brian	Gardow	bgardow@greatermngas.com	Greater Minnesota Gas, Inc. & Greater MN Transmission, LLC	1900 Cardinal Ln PO Box 798 Faribault, MN 55021	Electronic Service	No	GEN_SL_Greater Minnesota Gas, Inc._Official Service List 2020
Nicolle	Kupser	nkupser@greatermngas.com	Greater Minnesota Gas, Inc. & Greater MN Transmission, LLC	1900 Cardinal Ln PO Box 798 Faribault, MN 55021	Electronic Service	No	GEN_SL_Greater Minnesota Gas, Inc._Official Service List 2020
Greg	Palmer	gpalmer@greatermngas.com	Greater Minnesota Gas, Inc. & Greater MN Transmission, LLC	1900 Cardinal Ln PO Box 798 Faribault, MN 55021	Electronic Service	No	GEN_SL_Greater Minnesota Gas, Inc._Official Service List 2020
Generic Notice	Residential Utilities Division	residential.utilities@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012131	Electronic Service	No	GEN_SL_Greater Minnesota Gas, Inc._Official Service List 2020
Will	Seuffert	Will.Seuffert@state.mn.us	Public Utilities Commission	121 7th PI E Ste 350 Saint Paul, MN 55101	Electronic Service	No	GEN_SL_Greater Minnesota Gas, Inc._Official Service List 2020

STATE OF MINNESOTA

BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

Katie Sieben	Chair
Valerie Means	Commissioner
Matt Schuerger	Commissioner
Joseph Sullivan	Commissioner
John Tuma	Commissioner

MPUC Docket No. G-022/D-20-_____

In the Matter of Greater Minnesota Gas, Inc.'s
Petition for Approval of Depreciation Certificate

SUMMARY OF FILING

Please take notice that on July 22, 2020, Greater Minnesota Gas, Inc. (“GMG”) filed a Petition for Approval of Depreciation Certificate with the Minnesota Public Utilities Commission. The filing requests approval of depreciation and salvage rates that are generally consistent with the prior depreciation order and sets for the basis for any requested changes.

Dated: July 22, 2020

Respectfully submitted,

/s/
Kristine A. Anderson
Corporate Attorney
Greater Minnesota Gas, Inc.
1900 Cardinal Lane
P.O. Box 798
Faribault, MN 55021
Phone: 888-931-3411

STATE OF MINNESOTA

BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

Katie Sieben	Chair
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MPUC Docket No. G-022/D-20-_____

In the Matter of Greater Minnesota Gas, Inc.'s
Petition for Approval of Depreciation Certificate

**PETITION FOR APPROVAL OF
DEPRECIATION CERTIFICATION**

OVERVIEW

Greater Minnesota Gas, Inc. (“GMG”) submits this Petition to the Minnesota Public Utilities Commission (“Commission”) seeking the Commission’s approval of GMG’s 2020 depreciation study and certificate pursuant to Minnesota Rules Parts 7825.0500 to 7825.0900.

SUMMARY OF FILING

Pursuant to Minnesota Rule Part 7829.1300, Subpart 1, a one-paragraph summary of this filing, sufficient to apprise potentially interested parties of its nature and general content, accompanies this filing.

SERVICE ON REQUIRED AND INTERESTED PARTIES

Pursuant to Minnesota Rule Part 7829.1300, Subpart 2, GMG served a copy of this Report on the Residential Utilities Division of the Office of the Attorney General. Pursuant to Minnesota Rule Part 7825.2840, GMG served the Summary of Filing and Notice of Availability of Report on all parties reflected on the accompanying Certificate of Service and Service List.

GENERAL FILING INFORMATION

Pursuant to Minnesota Rule Part 7829.1300, Subpart 3, the following specific content is provided:

A. Name, Address and Telephone Number of the Utility

Greater Minnesota Gas, Inc.
1900 Cardinal Lane

P.O. Box 798
Faribault, Minnesota 55021

B. Name, Address and Telephone Number of the Attorney for Utility

Kristine A. Anderson, Esq.
Greater Minnesota Gas, Inc.
1900 Cardinal Lane
P.O. Box 798
Faribault, Minnesota 55021
Telephone: (507) 209-2110

C. Date of Filing and Proposed Effective Date of Rate Change

Date Filed: July 22, 2020
Proposed Effective Date: January 1, 2021 or
60 days following the Commission's written order

D. Statute Controlling Time Frame for Processing Filing

Greater Minnesota Gas, Inc. is unaware of any statute that controls the time frame for processing this filing by the Commission.

E. Utility Employee Responsible for this Filing (and Signature):

/s/ Kristine A. Anderson
Kristine A. Anderson, Esq.
Corporate Attorney

OVERVIEW

GMG is still a relatively young company; and, at approximately twenty-five years old, its first main and distribution lines were put in service in 1996. Because its system is so new, GMG does not have substantial history of retirement, salvage, or replacement for its revenue-producing assets. GMG's system is primarily constructed with plastic mains and service lines; and, GMG limits its use of steel pipe to town border stations, bridge crossings, railroad crossings, and other areas on a limited basis. GMG's service territory included approximately 918 miles of main at the end of 2019, with GMG serving customers in three Minnesota districts. Currently, GMG provides service to approximately 9,200 customers, most of whom had no access to natural gas before GMG entered the market in their areas.

This marks the fourth depreciation study in GMG's short history. Its first Petition for Approval of Depreciation Certification was filed contemporaneously with its initial rate case on April 30, 2004. It filed subsequent depreciation studies in 2010 and 2015. As a result of GMG's underfunded depreciation reserve, the Commission's Order arising out of GMG's 2015 depreciation certification docket approved GMG's proposal to sufficiently fund the salvage account over a five-year period. A review of GMG's current depreciation study data

demonstrates that GMG complied with the Commission's directive in that regard; and, as a result, GMG's depreciation reserve balance sits an appropriate level.

In its prior depreciation studies, GMG relied on industry standard data as the basis to determine appropriate depreciation rates due to the infancy of GMG's own system. GMG submits that so doing remains the appropriate course of action with regard to most of its depreciation accounts; however, GMG relied on its own experience with respect to its proposals for vehicles.

As part of its preparation for its current Petition, GMG sought outside consulting expertise to perform its depreciation study. However, several firms (including Alliance Consulting Group, Foster Associates, and AUS Consultants) advised that, because GMG's system is so new, there is not enough existing data for them to complete a depreciation study for the Company. Accordingly, GMG performed its depreciation study in-house and submits its result herein.

DISCUSSION

The Commission is charged with establishing "proper and adequate rates and methods of depreciation, amortization, or depletion in respect of utility property" and utilities are required to conform their respective accounts to those fixed rates and methods. Minn. Stat. § 216B.11 (2019). Once a utility's depreciation rates and methods are certified by a Commission order, they are binding and remain in effect until the Commission's next certification. Minn. R. Part 7825.0900.

The Commission is assisted in its determination and certification by a depreciation study relative to the individual utility in question. The purpose of each depreciation study is to determine the appropriate average service life, net salvage rate, and accrual for each plant account; all of which is used as the basis for depreciation rates; and, to propose changes deemed appropriate to align allowed depreciation expenses more closely with those incurred as a practical matter. The instant study incorporates all property employed by GMG in providing natural gas service. Due to GMG's limited historical experience, GMG has continued to rely upon industry standards developed through the experience of more mature natural gas distribution companies as resources for examining average life and salvage values. The Department and Commission previously concurred that such an approach was appropriate for GMG given the modernity of its gas delivery system; and, similarly, GMG recommends that the previously ordered depreciation rates remain in place at this time except where specifically identified with respect to GMG's vehicle fleet.

This Petition contains information required pursuant to the Commission Rules governing a utility's petition for depreciation certification, specifically including information required by Minn. R. Part 7825.0700.

A. Depreciation Methodology and Schedules Required by Minn. R. 7825.0700, Subp. 1.

As required by Minn. R. Part 7825.0800 and the Commission's Order in Docket No.

G022/D-04-671 regarding GMG's first depreciation certification, GMG employed straight line depreciation methodology for calculation of depreciation accruals for all depreciable property, as presented in more detail below. Rates were previously predicated on industry standard practices for the average service life of utility plant in service components; and, proposed rates are consistent with those in the Commission's most recent Order. Since GMG still has not experienced significant system component replacement or retirement due to aging, it is not proposing any changes to established rates with respect to its facilities other than those applied to its vehicle category. GMG provided plant in service detail from 2015 through 2019 herein. Importantly, the plant in service detail demonstrates that the vast majority of GMG's plant is still in its infancy, as GMG's plant in service grew approximately 66% over a five-year period from \$30,641,263 in 2014 to \$50,909,570 in 2019.

GMG's study includes schedules reflecting the requisite plant in service by primary account set forth in by year; analysis of GMG's depreciation reserve; and, a summary of annual depreciation accruals.

B. Additional Discussion Required by Minn. R. 7825.0700, Subp. 2.

Given the relatively recent construction of GMG's system, it still does not have sufficient empirical data to engage in a meaningful study of its own system service life and salvage for most of its accounts. Accordingly, GMG again relied on the information made available via depreciation studies of other natural gas utilities that have historic information to provide an articulable basis for them. GMG generally recommends continued use of the most recently ordered depreciation rates for its accounts, as they are reasonable and consistent with the approach of other natural gas utilities; nonetheless, GMG proposed changes to the accounts for its vehicle category, as GMG has sufficient information upon which to predicate its recommendation.

With specific respect to GMG's proposed change to the accounts for its vehicle category, it is informed by GMG's empirical history. GMG's vehicle fleet is predominately comprised of ¼ ton pickup trucks. GMG generally keeps a truck in its fleet service for approximately four to five years, after which time the truck is traded in with the value applied to the purchase of a replacement fleet vehicle. GMG does not have any use for indefinitely retaining old fleet vehicles. Hence, any remaining value of an older fleet vehicle is utilized to offset another fleet purchase in lieu of salvaging it; thus, there is no practical or theoretical basis for a salvage value.

As further explained herein, GMG's depreciation study employed a straight-line method, average service life – broad group procedure, and remaining life technique; which is a commonly employed depreciation approach in public utility depreciation analysis. GMG believes that its study provides a fair and reasonable approach resulting in a level of depreciation expense predicated on sound accounting practices and principles.

DEPRECIATION STUDY

Depreciation, as applied to a depreciable utility plant, refers to the loss in service value, not restored by current maintenance, that is incurred in connection with the consumption and/or prospective retirement of the plant in the course of service from causes which are known to be in current operation and against which the utility does not have insurance protection, according to the explanation proffered by NARUC in 1996 in its *Public Utility Depreciation Practices* publication. The objective of depreciation computation is allocation of the cost or depreciable base of a revenue producing group of assets over the service life of the assets, on a straight-line basis, by charging a portion of the asset consumption to each accounting period. *Economic Depreciation*, NARUC, February 1, 1997. In its various discussions and publications, NARUC has explained that multiple causes should be given consideration as contributory factors to depreciation when determining service life, including wear and tear, decay, action of the elements, inadequacy, economic and/or technological obsolescence, changes in demand, requirements of public authorities, and management decisions. It is important to note that, while directly impactful in the instant depreciation study, the economic life of its plant in service is likely different for GMG than it is for other natural gas utilities. While utilities serving metropolitan and densely populated areas are not likely to experience stranded assets if commercial customers go out of business, the same is not true in rural markets where former commercial customers are not as easily replaced. Therefore, GMG has a higher risk of shortened economic life in rural markets. While GMG does not have sufficient data to understand the potential impact of serving rural markets on its assets' economic life, GMG may need to adjust future depreciation rates to account for its experience in that regard.

Depreciation is important because it enables a company to timely recover the capital costs related to its plant in service, thus benefiting the company's customers. Absent appropriate recovery of depreciation cost, the company will ultimately be unable to meet its financial obligations related to its continued provision of gas service. Additionally, the inclusion of the appropriate level of depreciation recovery in the company's revenue requirements results in reducing overall costs to customers, preventing a situation where an inadequate level of annual depreciation expense is incorporated into rates.

Straight-line depreciation, employed herein, provides for a uniform allocation of expense to each accounting period during the service life of an asset. Such a method provides the most stability and least amount of complexity to the depreciation process; and, it is widely accepted in jurisdictions across the United States.

Compiling data regarding the historical service life and net salvage experience of a company's assets is a basic depreciation study tool employed in preparation for a depreciation study. Historical information is used to make assessments and judgments about the service life and salvage factors that have actually been achieved to inform determination about the appropriate future lives over which to recover depreciable fixed capital investments. Since GMG does not

have sufficient historical data to compile, GMG would be unable to generate a meaningful result if it relied exclusively on its own history. Ergo, GMG incorporated general industry information into its historical service life and net salvage analysis to develop its service life and salvage data. GMG's schedules group similar aged investments within each asset category and identify the level of retirements that generally occur through each successive age to develop the applicable observed life data, which is ultimately used in the industry to estimate each property group's historically achieved average service life. Similarly, net salvage information was used as a basis to identify industry experience and trends and to determine each property group's recommended net salvage factors.

In addition to being informed by the historical experience of other more mature utilities and the Commission's prior orders, GMG's study also incorporated information relative to its current and prospective factors, its current operations, and its future expectations with respect to depreciation.

GMG employed a Broad Group Procedure to group homogeneous categories of property together, such that the useful life and resulting depreciation rates are based upon the overall average life of all of the property within any given group. While that does not allow property to be depreciated on an individual unit basis, the Broad Group Procedure is most appropriate for natural gas utilities due to the existence of very large quantities of individual property units within a company's revenue producing assets. The approach is both consistent with depreciation methods and procedures generally accepted by regulatory Commissions; and, it is the approach underlying GMG's prior depreciation analyses and its current depreciation rates.

Finally, GMG used the Average Remaining Life Technique, which results in annual depreciation rates being incorporated into the recovery of the investment and future net salvage less any recovery experienced to date over the average remaining life of each property group. The Average Remaining Life Technique is the favored technique because it incorporates all of the current and future cost components in setting proposed annual depreciation rates as opposed to only some of the current and future cost. Hence, any changes that occur in between depreciation studies are automatically trued-up in the subsequent study. The Technique assures that the GMG's property investment will be fully recovered over the useful life of its property, and that inter-generational inequities are avoided as current and future customers will pay their equitable share of depreciation expense by incorporating all of GMG's fixed capital cost components, thereby better assuring full recovery of its embedded net plant investment and related costs. By giving consideration not only to the average service life and survival characteristics plus the net salvage component, but also to the level of depreciation which has been accrued to date, development of the proposed rate allows full recovery by the end of the property's useful life without over- or under-recovery.

GMG’s depreciation review and analysis of its plant in service is presented in five general sections, most containing supporting schedules, outlined below.

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<u>GAS PLANT IN SERVICE</u>		<u>Plant In Service</u>						
		<u>5 Year Recap</u>						
Acct. No.	TITLE OF ACCOUNTS	12/31/2014	ADDITIONS	RETIREMENTS	ADJUSTMENTS	TRANSFERS	12/31/2015	
	<u>Distribution Plant</u>							
374	Land and land rights	67,539	700				68,239	
375	Structures & Improvements						0	
376	Mains	21,444,988	3,427,421				24,872,409	
377	Compressor station equip.						0	
378	Meas. & reg. sta. equip.-gen.	1,283,241	635,245				1,918,486	
379	Meas. & reg. sta. equip. + CG.						0	
380	Services	5,523,219	1,080,800				6,604,019	
381	Meters	347,545					347,545	
382	Meter installations	1,251,560	591,209				1,842,769	
383	House regulators	74,480					74,480	
384	House reg. install.						0	
385	Indus. meas. & reg. equip.						0	
386	Other prop. on cust. prem.						0	
387	Other equip.	222,136	58,082				280,218	
	Total distribution	30,214,708	5,793,457	0	0	0	36,008,165	
	<u>General Plant</u>							
389	Land and land rights						0	
390	Structures & Improvements						0	
391	Office. furn. & equip.	94,256	20,860				115,116	
392	Trans. equip.	343,674	143,891	(57,259)			430,306	
393	Store equip.						0	
394	Tools, shop., & gar. equip.						0	
395	Laboratory equip.						0	
396	Power operated equip.						0	
397	Communications equip.	4,513					4,513	
398	Miscellaneous equip.						0	
399	Other tangible property*						0	
	Total general plant	442,443	164,751	(57,259)	0	0	549,935	
	Total gas plant in service	30,657,151	5,958,208	(57,259)	0	0	36,558,100	

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<u>GAS PLANT IN SERVICE</u>						
Acct. No.	TITLE OF ACCOUNTS	ADDITIONS	RETIREMENTS	ADJUSTMENTS	TRANSFERS	12/31/2016
	<u>Distribution Plant</u>					
374	Land and land rights	4,600				72,839
375	Structures & Improvements					0
376	Mains	2,833,607				27,706,016
377	Compressor station equip.					0
378	Meas. & reg. sta. equip.-gen.			(145,542)		1,772,944
379	Meas. & reg. sta. equip. + CG.					0
380	Services	710,382				7,314,401
381	Meters					347,545
382	Meter installations	404,111				2,246,880
383	House regulators					74,480
384	House reg. install.					0
385	Indus. meas. & reg. equip.					0
386	Other prop. on cust. prem.					0
387	Other equip.	25,875				306,093
	Total distribution	3,978,575	0	(145,542)	0	39,841,198
	<u>General Plant</u>					
389	Land and land rights					0
390	Structures & Improvements					0
391	Office. furn. & equip.	4,947				120,063
392	Trans. equip.	128,366	(20,657)			538,015
393	Store equip.					0
394	Tools, shop., & gar. equip.					0
395	Laboratory equip.					0
396	Power operated equip.					0
397	Communications equip.					4,513
398	Miscellaneous equip.					0
399	Other tangible property*					0
	Total general plant	133,313	(20,657)	0	0	662,591
	Total gas plant in service	4,111,888	(20,657)	(145,542)	0	40,503,789

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<u>GAS PLANT IN SERVICE</u>						
Acct. No.	TITLE OF ACCOUNTS	ADDITIONS	RETIREMENTS	ADJUSTMENTS	TRANSFERS	12/31/2017
	<u>Distribution Plant</u>					
374	Land and land rights	2,100				74,939
375	Structures & Improvements					0
376	Mains	1,397,639	(297,664)			28,805,991
377	Compressor station equip.					0
378	Meas. & reg. sta. equip.-gen.	212,462	(40,878)			1,944,528
379	Meas. & reg. sta. equip. + CG.					0
380	Services	653,917	(2,425)			7,965,893
381	Meters		(67)			347,478
382	Meter installations	410,482	(164)			2,657,198
383	House regulators					74,480
384	House reg. install.					0
385	Indus. meas. & reg. equip.					0
386	Other prop. on cust. prem.					0
387	Other equip.	2,022				308,115
	Total distribution	2,678,622	(341,198)	0	0	42,178,622
	<u>General Plant</u>					
389	Land and land rights					0
390	Structures & Improvements					0
391	Office. furn. & equip.	17,517	(19,007)			118,573
392	Trans. equip.	75,919	(27,670)			586,264
393	Store equip.					0
394	Tools, shop., & gar. equip.					0
395	Laboratory equip.					0
396	Power operated equip.					0
397	Communications equip.					4,513
398	Miscellaneous equip.					0
399	Other tangible property*					0
	Total general plant	93,436	(46,677)	0	0	709,350
	Total gas plant in service	2,772,058	(387,875)	0	0	42,887,972

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<u>GAS PLANT IN SERVICE</u>						
Acct. No.	TITLE OF ACCOUNTS	ADDITIONS	RETIREMENTS	ADJUSTMENTS	TRANSFERS	12/31/2018
	<u>Distribution Plant</u>					
374	Land and land rights	600				75,539
375	Structures & Improvements					0
376	Mains	1,738,222	(9,575)			30,534,638
377	Compressor station equip.					0
378	Meas. & reg. sta. equip.-gen.	977,889				2,922,417
379	Meas. & reg. sta. equip. + CG.					0
380	Services	756,516	(20,112)			8,702,297
381	Meters					347,478
382	Meter installations	306,328				2,963,526
383	House regulators					74,480
384	House reg. install.					0
385	Indus. meas. & reg. equip.					0
386	Other prop. on cust. prem.					0
387	Other equip.	17,605				325,720
	Total distribution	3,797,160	(29,687)	0	0	45,946,095
	<u>General Plant</u>					
389	Land and land rights					0
390	Structures & Improvements					0
391	Office. furn. & equip.	25,484	(10,515)			133,542
392	Trans. equip.	125,465	(68,298)			643,431
393	Store equip.					0
394	Tools, shop., & gar. equip.					0
395	Laboratory equip.					0
396	Power operated equip.					0
397	Communications equip.		(4,513)			0
398	Miscellaneous equip.					0
399	Other tangible property*					0
	Total general plant	150,949	(83,326)	0	0	776,973
	Total gas plant in service	3,948,109	(113,013)	0	0	46,723,068

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<u>GAS PLANT IN SERVICE</u>						
Acct. No.	TITLE OF ACCOUNTS	ADDITIONS	RETIREMENTS	ADJUSTMENTS	TRANSFERS	12/31/2019
	<u>Distribution Plant</u>					
374	Land and land rights	2,000				77,539
375	Structures & Improvements					0
376	Mains	2,428,032	(46,613)			32,916,057
377	Compressor station equip.					0
378	Meas. & reg. sta. equip.-gen.	3,675				2,926,092
379	Meas. & reg. sta. equip. + CG.					0
380	Services	765,064	(7,556)			9,459,805
381	Meters		(931)			346,547
382	Meter installations	262,252	(1,667)			3,224,111
383	House regulators					74,480
384	House reg. install.					0
385	Indus. meas. & reg. equip.					0
386	Other prop. on cust. prem.					0
387	Other equip.	32,259	(40,054)			317,925
	Total distribution	3,493,282	(96,821)	0	0	49,342,556
	<u>General Plant</u>					
389	Land and land rights	60,400				60,400
390	Structures & Improvements	621,723				621,723
391	Office. furn. & equip.	70,067	(48,889)			154,720
392	Trans. equip.	193,135	(108,450)			728,116
393	Store equip.					0
394	Tools, shop., & gar. equip.					0
395	Laboratory equip.					0
396	Power operated equip.					0
397	Communications equip.	2,055				2,055
398	Miscellaneous equip.					0
399	Other tangible property*					0
	Total general plant	947,380	(157,339)	0	0	1,567,014
	Total gas plant in service	4,440,662	(254,160)	0	0	50,909,570

Additions and Disposals by Category

FERC Asset # 376 - Mains Disposals									
Year Placed in Service	\$ Placed in Service	2015 Disposals	2016 Disposals	2017 Disposals	2018 Disposals	2019 Disposals		Total Disposals	In Service
1995	23,629.24			22,916.91			✓	22,916.91	712.33
1996	231,999.35			10,091.49			✓	10,091.49	221,907.86
1997	531,481.95			12,421.93			✓	12,421.93	519,060.02
1998	463,426.20						✓	-	463,426.20
1999	457,024.24			3,219.88			✓	3,219.88	453,804.36
2000	794,680.89			21,990.41		6,240.14	✓	28,230.55	766,450.34
2001	818,435.22			63,929.68		617.40	✓	64,547.08	753,888.14
2002	449,030.75			5,304.78			✓	5,304.78	443,725.97
2003	409,893.87			7,556.16			✓	7,556.16	402,337.71
2004	692,023.07			25,074.37	7,394.40		✓	32,468.77	659,554.30
2005	614,180.19			30,266.12	2,180.60		✓	32,446.72	581,733.47
2006	602,186.15			18,747.40			✓	18,747.40	583,438.75
2007	406,256.53			63,873.49		1,126.40	✓	64,999.89	341,256.64
2008	462,851.62						✓	-	462,851.62
2009	525,809.34						✓	-	525,809.34
2010	557,479.84						✓	-	557,479.84
2011	1,161,845.01						✓	-	1,161,845.01
2012	2,044,138.77			8,394.14			✓	8,394.14	2,035,744.63
2013	6,404,247.13						✓	-	6,404,247.13
2014	3,794,368.57			3,877.16			✓	3,877.16	3,790,491.41
2015	3,427,421.05						✓	-	3,427,421.05
2016	2,833,607.27					38,629.50	✓	38,629.50	2,794,977.77
2017	1,397,638.62						✓	-	1,397,638.62
2018	1,738,221.77						✓	-	1,738,221.77
2019	2,428,031.71						✓	-	2,428,031.71
TOTALS	33,269,908.35	-	-	297,663.92	9,575.00	46,613.44		353,852.36	32,916,055.99
		GMG uses a First In First Out by Tax District Method for Mains disposals.							

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FERC Asset # 378 - Measure & Reg Stations Disposals								Total	In
Year Placed in Service	\$ Placed in Service	2015 Disposals	2016 Disposals	2017 Disposals	2018 Disposals	2019 Disposals		Disposals	Service
1995	-							-	-
1996	90,139.89			28,553.99				28,553.99	61,585.90
1997	425.35			-				-	425.35
1998	1,200.00			-				-	1,200.00
1999	8,148.24			3,224.61				3,224.61	4,923.63
2000	3,277.97			-				-	3,277.97
2001	2,100.12			-				-	2,100.12
2002	12,652.31			-				-	12,652.31
2003	69,061.06			-				-	69,061.06
2004	19,847.77			-				-	19,847.77
2005	10,644.24			5,810.19				5,810.19	4,834.05
2006	35,290.17			1,332.94				1,332.94	33,957.23
2007	178,935.48			973.48				973.48	177,962.00
2008	9,531.82			360.72				360.72	9,171.10
2009	27,307.72			622.51				622.51	26,685.21
2010	-							-	-
2011	7,334.61							-	7,334.61
2012	56,381.11							-	56,381.11
2013	750,962.78		145,542.00					145,542.00	605,420.78
2014	-							-	-
2015	635,244.89							-	635,244.89
2016	-							-	-
2017	212,461.66							-	212,461.66
2018	977,889.07							-	977,889.07
2019	3,674.39							-	3,674.39
TOTALS	3,112,510.65	-	145,542.00	40,878.44	-	-		186,420.44	2,926,090.21
GMG uses a First In First Out by Tax District Method for Measure & Reg Station disposals.									

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FERC Asset # 380 - Services Disposals									
	\$ Placed	2015	2016	2017	2018	2019		Total	In
Year Placed in Service	in Service	Disposals	Disposals	Disposals	Disposals	Disposals		Disposals	Service
1995	7,496.45							-	7,496.45
1996	111,183.54				856.80	556.17		1,412.97	109,770.57
1997	155,157.54					556.17		556.17	154,601.37
1998	159,464.09							-	159,464.09
1999	198,452.78							-	198,452.78
2000	323,062.48							-	323,062.48
2001	258,670.79				1,862.95	2,886.39		4,749.34	253,921.45
2002	259,608.26							-	259,608.26
2003	229,729.96					980.49		980.49	228,749.47
2004	261,704.69							-	261,704.69
2005	231,518.71							-	231,518.71
2006	233,574.81							-	233,574.81
2007	193,981.28				1,031.72	674.47		1,706.19	192,275.09
2008	204,686.01			2,424.85	765.52	773.77		3,964.14	200,721.87
2009	164,105.82							-	164,105.82
2010	188,509.50							-	188,509.50
2011	297,289.55							-	297,289.55
2012	599,011.58				6,433.18			6,433.18	592,578.40
2013	795,105.77				1,017.46	1,128.19		2,145.65	792,960.12
2014	650,905.60				1,046.34			1,046.34	649,859.26
2015	1,080,800.40				665.59			665.59	1,080,134.81
2016	710,382.05				6,432.05			6,432.05	703,950.00
2017	653,917.36							-	653,917.36
2018	756,516.04							-	756,516.04
2019	765,063.80							-	765,063.80
TOTALS	9,489,898.86	-	-	2,424.85	20,111.61	7,555.65		30,092.11	9,459,806.75
GMG uses a First In First Out by Tax District Method for Services disposals.									

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FERC Asset # 381 - Meters Disposals									
Year Placed in Service	\$ Placed in Service	2015 Disposals	2016 Disposals	2017 Disposals	2018 Disposals	2019 Disposals		Total Disposals	In Service
1995	-							-	-
1996	11,897.13					69.05		69.05	11,828.08
1997	35,786.51							-	35,786.51
1998	25,369.15					76.93		76.93	25,292.22
1999	13,693.27							-	13,693.27
2000	38,632.99					78.51		78.51	38,554.48
2001	11,125.89					55.36		55.36	11,070.53
2002	17,552.92							-	17,552.92
2003	17,969.69							-	17,969.69
2004	23,728.82					17.42		17.42	23,711.40
2005	53,477.24							-	53,477.24
2006	7,312.16							-	7,312.16
2007	35,700.03					633.37		633.37	35,066.66
2008	27,168.24			66.95				66.95	27,101.29
2009	28,130.84							-	28,130.84
2010	-							-	-
2011	-							-	-
2012	-							-	-
2013	-							-	-
2014	-							-	-
2015	-							-	-
2016	-							-	-
2017	-							-	-
2018	-							-	-
2019	-							-	-
TOTALS	347,544.88	-	-	66.95	-	930.64		997.59	346,547.29

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FERC Asset # 382 - Meter Installations		2015	2016	2017	2018	2019	Total	In
Year Placed in Service	\$ Placed in Service	Disposals	Disposals	Disposals	Disposals	Disposals	Disposals	Service
1995	-						-	-
1996	33,151.32						-	33,151.32
1997	38,359.24						-	38,359.24
1998	24,213.87						-	24,213.87
1999	37,985.10						-	37,985.10
2000	36,753.96						-	36,753.96
2001	44,856.00						-	44,856.00
2002	11,386.72						-	11,386.72
2003	10,972.95						-	10,972.95
2004	39,227.55						-	39,227.55
2005	59,077.32						-	59,077.32
2006	31,549.24						-	31,549.24
2007	22,585.82					43.65	43.65	22,542.17
2008	36,672.14			164.27			164.27	36,507.87
2009	23,161.84						-	23,161.84
2010	42,329.69						-	42,329.69
2011	80,715.46						-	80,715.46
2012	140,688.24						-	140,688.24
2013	299,433.94					1,622.90	1,622.90	297,811.04
2014	238,439.51						-	238,439.51
2015	591,209.22						-	591,209.22
2016	404,111.02						-	404,111.02
2017	410,481.64						-	410,481.64
2018	306,328.54						-	306,328.54
2019	262,251.98						-	262,251.98
TOTALS	3,225,942.31	-	-	164.27	-	1,666.55	1,830.82	3,224,111.49
GMG uses a First In First Out by Tax District Method for Meter Installations disposals.								

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FERC Asset # 383 - House Regulators Disposals									
Year Placed in Service	\$ Placed in Service	2015 Disposals	2016 Disposals	2017 Disposals	2018 Disposals	2019 Disposals		Total Disposals	In Service
1995	-							-	-
1996	6,828.68							-	6,828.68
1997	10,362.02							-	10,362.02
1998	7,118.17							-	7,118.17
1999	911.86							-	911.86
2000	2,010.17							-	2,010.17
2001	415.06							-	415.06
2002	773.40							-	773.40
2003	18,298.91							-	18,298.91
2004	4,005.35							-	4,005.35
2005	13,643.20							-	13,643.20
2006	718.68							-	718.68
2007	8,422.38							-	8,422.38
2008	830.56							-	830.56
2009	141.99							-	141.99
2010	-							-	-
2011	-							-	-
2012	-							-	-
2013	-							-	-
2014	-							-	-
2015	-							-	-
2016	-							-	-
2017	-							-	-
2018	-							-	-
2019	-							-	-
TOTALS	74,480.43	-	-	-	-	-		-	74,480.43

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FERC Asset # 387 - Other Equipment Disposals								
Year Placed in Service	\$ Placed in Service	2015 Disposals	2016 Disposals	2017 Disposals	2018 Disposals	2019 Disposals	Total Disposals	In Service
1995	41,000.00						✓ -	41,000.00
1996	7,036.51					7,036.51	✓ 7,036.51	-
1997	3,075.00					3,075.00	✓ 3,075.00	-
1998	-						✓ -	-
1999	-						✓ -	-
2000	2,494.82					2,494.82	✓ 2,494.82	-
2001	-						✓ -	-
2002	5,231.76					5,231.76	✓ 5,231.76	-
2003	-						✓ -	-
2004	2,471.93					2,471.93	✓ 2,471.93	-
2005	25,104.25					4,644.25	✓ 4,644.25	20,460.00
2006	1,528.28					1,528.28	✓ 1,528.28	-
2007	1,438.75					1,438.75	✓ 1,438.75	-
2008	8,749.67					8,749.67	✓ 8,749.67	-
2009	3,382.65					3,382.65	✓ 3,382.65	-
2010	-						✓ -	-
2011	1,116.63						✓ -	1,116.63
2012	34,432.02						✓ -	34,432.02
2013	40,733.49						✓ -	40,733.49
2014	44,339.96						✓ -	44,339.96
2015	58,082.33						✓ -	58,082.33
2016	25,875.15						✓ -	25,875.15
2017	2,021.63						✓ -	2,021.63
2018	17,604.71						✓ -	17,604.71
2019	32,259.17						✓ -	32,259.17
TOTALS	357,978.71	-	-	-	-	40,053.62	40,053.62	317,925.09

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FERC Asset # 391 - Office Equipment Disposals									
Year Placed in Service	\$ Placed in Service	2015 Disposals	2016 Disposals	2017 Disposals	2018 Disposals	2019 Disposals	Total Disposals	In Service	
1995	-						✔ -	-	
1996	196.53			196.53			✔ 196.53	-	
1997	-						✔ -	-	
1998	-						✔ -	-	
1999	-						✔ -	-	
2000	-						✔ -	-	
2001	-						✔ -	-	
2002	-						✔ -	-	
2003	2,354.48			2,354.48			✔ 2,354.48	-	
2004	737.00			737.00			✔ 737.00	-	
2005	2,558.27			2,558.27			✔ 2,558.27	-	
2006	-						✔ -	-	
2007	-						✔ -	-	
2008	-						✔ -	-	
2009	3,604.30			3,174.81	429.49		✔ 3,604.30	-	
2010	15,172.83			5,096.74		10,076.09	✔ 15,172.83	-	
2011	9,029.31			4,889.17	1,351.11	1,732.03	✔ 7,972.31	1,057.00	
2012	16,845.90				8,734.52	8,111.38	✔ 16,845.90	-	
2013	15,889.20					15,889.20	✔ 15,889.20	-	
2014	27,869.17					6,882.95	✔ 6,882.95	20,986.22	
2015	20,859.01					4,579.59	✔ 4,579.59	16,279.42	
2016	4,946.34						✔ -	4,946.34	
2017	17,516.86					1,618.04	✔ 1,618.04	15,898.82	
2018	25,484.32						✔ -	25,484.32	
2019	70,067.00						✔ -	70,067.00	
TOTALS	233,130.52	-	-	19,007.00	10,515.12	48,889.28	78,411.40	154,719.12	

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FERC Asset # 392 - Vehicles Disposals									
Year Placed in Service	\$ Placed in Service	2015 Disposals	2016 Disposals	2017 Disposals	2018 Disposals	2019 Disposals		Total Disposals	In Service
1995	-							-	-
1996	-							-	-
1997	-							-	-
1998	-							-	-
1999	-							-	-
2000	-							-	-
2001	-							-	-
2002	-							-	-
2003	-							-	-
2004	-							-	-
2005	-							-	-
2006	25,608.11	25,608.11						25,608.11	-
2007	8,956.97	8,956.97						8,956.97	-
2008	43,084.76	22,427.91	20,656.85					43,084.76	-
2009	265.75	265.75						265.75	-
2010	-							-	-
2011	27,669.77			27,669.77				27,669.77	-
2012	31,576.21							-	31,576.21
2013	93,424.25				33,143.32	30,517.30		63,660.62	29,763.63
2014	113,087.92				35,155.11	77,932.81		113,087.92	-
2015	143,891.01							-	143,891.01
2016	128,366.12							-	128,366.12
2017	75,918.63							-	75,918.63
2018	125,464.84							-	125,464.84
2019	193,135.37							-	193,135.37
TOTALS	1,010,449.71	57,258.74	20,656.85	27,669.77	68,298.43	108,450.11		282,333.90	728,115.81

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FERC Asset # 397 - Communication Equipment Disposals								Total Disposals	In Service
Year Placed in Service	\$ Placed in Service	2015 Disposals	2016 Disposals	2017 Disposals	2018 Disposals	2019 Disposals			
1995	-						▼	-	-
1996	-						▼	-	-
1997	-						▼	-	-
1998	-						▼	-	-
1999	-						▼	-	-
2000	-						▼	-	-
2001	-						▼	-	-
2002	-						▼	-	-
2003	-						▼	-	-
2004	-						▼	-	-
2005	-						▼	-	-
2006	-						▼	-	-
2007	-						▼	-	-
2008	3,675.35				3,675.35		▼	3,675.35	-
2009	-						▼	-	-
2010	-						▼	-	-
2011	-						▼	-	-
2012	837.46				837.46		▼	837.46	-
2013	-						▼	-	-
2014	-						▼	-	-
2015	-						▼	-	-
2016	-						▼	-	-
2017	-						▼	-	-
2018	-						▼	-	-
2019	2,055.26						▼	-	2,055.26
TOTALS	6,568.07	-	-	-	4,512.81	-		4,512.81	2,055.26

Reserves
5 Year Recap

ANALYSIS OF RESERVES								
Acct. No.	TITLE OF ACCOUNTS	Credits 12/31/2014	Credits DEPR	Credits SALVAGE	debits RETIREMENT	debits REMOVAL	TRANSFERS & ADJUSTMENTS	12/31/2015
	Distribution Plant							
374	Land and land rights							-
375	Structures & Improvements							-
376	Mains	2,144,434	446,364	190,501				2,781,299
377	Compressor station equip.							-
378	Meas. & reg. sta. equip. -gen.	126,598	37,369	11,866				175,833
379	Meas. & reg. sta. equip. +CG.							-
380	Services	798,641	116,741	80,295				995,677
381	Meters	134,429	11,585					146,014
382	Meter installations	136,599	29,648	15,930				182,177
383	House regulators	24,137	456	1,241				25,834
384	House reg. install.							-
385	Indus. meas. & reg. equip.							-
386	Other prop. on cust. prem.							-
387	Other equip.	83,490	28,939					112,429
	Total distribution	3,448,328	671,102	299,833	-	-	-	4,419,263
	General Plant							
389	Land and land rights							-
390	Structures & Improvements	-						-
391	Office. furn. & equip.	38,818	20,426					59,244
392	Trans. equip.	185,639	14,306	14,080	(57,259)			156,766
393	Store equip.							-
394	Tools, shop., & gar. equip.							-
395	Laboratory equip.							-
396	Power operated equip.							-
397	Communications equip.	2,963	535					3,498
398	Miscellaneous equip.							-
399	Other tangible property							-
	Total general plant	227,420	35,267	14,080	(57,259)	-	-	219,508
	Total gas plant in service	3,675,748	706,369	313,913	(57,259)	-	-	4,638,771

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<u>ANALYSIS OF RESERVES</u>							
Acct. No.	TITLE OF ACCOUNTS	Credits DEPR	Credits SALVAGE	debits RETIREMENT	debits REMOVAL	TRANSFERS & ADJUSTMENTS	12/31/2016
	<u>Distribution Plant</u>						
374	Land and land rights						-
375	Structures & Improvements						-
376	Mains	519,393	207,406				3,508,098
377	Compressor station equip.						-
378	Meas. & reg. sta. equip. -gen.	47,569	12,814				236,216
379	Meas. & reg. sta. equip. +CG.						-
380	Services	136,787	88,708				1,221,172
381	Meters	11,585					157,599
382	Meter installations	41,638	17,999				241,814
383	House regulators	1,165	1,241				28,240
384	House reg. install.						-
385	Indus. meas. & reg. equip.						-
386	Other prop. on cust. prem.						-
387	Other equip.	33,380					145,809
	Total distribution	791,517	328,168	-	-	-	5,538,948
	<u>General Plant</u>						
389	Land and land rights						-
390	Structures & Improvements						-
391	Office. furn. & equip.	22,171	60				81,475
392	Trans. equip.	200,995		(20,657)		(81,428)	255,676
393	Store equip.						-
394	Tools, shop., & gar. equip.						-
395	Laboratory equip.						-
396	Power operated equip.						-
397	Communications equip.	535					4,033
398	Miscellaneous equip.						-
399	Other tangible property						-
	Total general plant	223,701	60	(20,657)	-	(81,428)	341,184
	Total gas plant in service	1,015,218	328,228	(20,657)	-	(81,428)	5,880,132

<u>ANALYSIS OF RESERVES</u>							
Acct. No.	TITLE OF ACCOUNTS	Credits DEPR	Credits SALVAGE	debits RETIREMENT	debits REMOVAL	TRANSFERS & ADJUSTMENTS	12/31/2017
	<u>Distribution Plant</u>						
374	Land and land rights						-
375	Structures & Improvements						-
376	Mains	560,442	218,026	(74,961)	(232,477)		3,979,128
377	Compressor station equip.						-
378	Meas. & reg. sta. equip. -gen.	48,786	13,156	(14,792)	(26,087)		257,279
379	Meas. & reg. sta. equip. +CG.						-
380	Services	152,046	96,283	(412)	(2,013)		1,467,076
381	Meters	11,583		(19)	(48)		169,115
382	Meter installations	57,519	19,310	(28)	(136)		318,479
383	House regulators	1,165	1,242				30,647
384	House reg. install.						-
385	Indus. meas. & reg. equip.						-
386	Other prop. on cust. prem.						-
387	Other equip.	33,619					179,428
	Total distribution	865,160	348,017	(90,212)	(260,761)	-	6,401,152
	<u>General Plant</u>						
389	Land and land rights						-
390	Structures & Improvements						-
391	Office. furn. & equip.	21,606		(18,788)	(219)		84,074
392	Trans. equip.	176,755	(54,716)	(27,670)		5,403	355,448
393	Store equip.						-
394	Tools, shop., & gar. equip.						-
395	Laboratory equip.						-
396	Power operated equip.						-
397	Communications equip.	479					4,512
398	Miscellaneous equip.						-
399	Other tangible property						-
	Total general plant	198,840	(54,716)	(46,458)	(219)	5,403	444,034
	Total gas plant in service	1,064,000	293,301	(136,670)	(260,980)	5,403	6,845,186

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<u>ANALYSIS OF RESERVES</u>							
Acct. No.	TITLE OF ACCOUNTS	Credits DEPR	Credits SALVAGE	debits RETIREMENT	debits REMOVAL	TRANSFERS & ADJUSTMENTS	12/31/2018
	<u>Distribution Plant</u>						
374	Land and land rights						-
375	Structures & Improvements						-
376	Mains	591,118	228,304	(2,618)	(11,722)		4,784,210
377	Compressor station equip.						-
378	Meas. & reg. sta. equip. -gen.	61,438	13,585				332,302
379	Meas. & reg. sta. equip. +CG.						-
380	Services	167,791	102,715	(2,612)	(22,782)		1,712,188
381	Meters	11,583					180,698
382	Meter installations	69,962	21,048				409,489
383	House regulators	1,165	1,242				33,054
384	House reg. install.						-
385	Indus. meas. & reg. equip.						-
386	Other prop. on cust. prem.						-
387	Other equip.	35,487					214,915
	Total distribution	938,544	366,894	(5,230)	(34,504)	-	7,666,856
	<u>General Plant</u>						
389	Land and land rights						-
390	Structures & Improvements						-
391	Office. furn. & equip.	22,886		(10,515)			96,445
392	Trans. equip.	146,191	(37,990)	(65,955)	(2,344)	15,700	411,050
393	Store equip.						-
394	Tools, shop., & gar. equip.						-
395	Laboratory equip.						-
396	Power operated equip.						-
397	Communications equip.			(4,512)			-
398	Miscellaneous equip.						-
399	Other tangible property						-
	Total general plant	169,077	(37,990)	(80,982)	(2,344)	15,700	507,495
	Total gas plant in service	1,107,621	328,904	(86,212)	(36,848)	15,700	8,174,351

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<u>ANALYSIS OF RESERVES</u>							
Acct. No.	TITLE OF ACCOUNTS	Credits DEPR	Credits SALVAGE	debits RETIREMENT	debits REMOVAL	TRANSFERS & ADJUSTMENTS	12/31/2019
	<u>Distribution Plant</u>						
374	Land and land rights						-
375	Structures & Improvements						-
376	Mains	632,134	236,762	(5,024)	(58,545)		5,589,537
377	Compressor station equip.						-
378	Meas. & reg. sta. equip. -gen.	75,100	18,483				425,885
379	Meas. & reg. sta. equip. +CG.						-
380	Services	181,508	108,691	(2,312)	(9,636)		1,990,439
381	Meters	11,564		(449)			191,813
382	Meter installations	78,616	23,032	(202)	(1,463)		509,472
383	House regulators	1,165	1,241				35,460
384	House reg. install.						-
385	Indus. meas. & reg. equip.						-
386	Other prop. on cust. prem.						-
387	Other equip.	34,470		(39,837)			209,548
	Total distribution	1,014,557	388,209	(47,824)	(69,644)	-	8,952,154
	<u>General Plant</u>						
389	Land and land rights						-
390	Structures & Improvements	11,931					11,931
391	Office. furn. & equip.	23,828		(44,947)			75,326
392	Trans. equip.	142,429	12,099	(108,450)		11,500	468,628
393	Store equip.						-
394	Tools, shop., & gar. equip.						-
395	Laboratory equip.						-
396	Power operated equip.						-
397	Communications equip.	86					86
398	Miscellaneous equip.						-
399	Other tangible property						-
	Total general plant	178,274	12,099	(153,397)	-	11,500	555,971
	Total gas plant in service	1,192,831	400,308	(201,221)	(69,644)	11,500	9,508,125

Salvage
Five Year Recap

Salvage Analysis									
Acct. No.	TITLE OF ACCOUNTS	Plant In Service 12/31/2014	2015 Additions	2015 Disposals	Beg Bal SALVAGE	CY Additions SALVAGE	Catchup SALVAGE	Retirements & Removals	Total Salvage 2015
Distribution Plant									
374	Land and land rights	67,539	700						-
375	Structures & Improvements								-
376	Mains	21,444,988	3,427,421		115,803	9,254	65,444	-	190,501
377	Compressor station equip.								-
378	Meas. & reg. sta. equip. -gen.	1,283,241	635,245		6,416	1,588	3,862		11,866
379	Meas. & reg. sta. equip. +CG.								-
380	Services	5,523,219	1,080,800		44,186	4,323	31,786	-	80,295
381	Meters	347,545	-	-	-				-
382	Meter installations	1,251,560	591,209		8,761	2,069	5,100		15,930
383	House regulators	74,480	-	-	621		620		1,241
384	House reg. install.								-
385	Indus. meas. & reg. equip.								-
386	Other prop. on cust. prem.								-
387	Other equip.	222,136	58,082						-
	Total distribution	30,214,708	5,793,457	-	175,787	17,234	106,812	-	299,833
General Plant									
389	Land and land rights								-
390	Structures & Improvements	-							-
391	Office. furn. & equip.	94,256	20,860						-
392	Trans. equip.	343,674	143,891	(57,259)	40,810	(7,194)	(19,536)		14,080
393	Store equip.								-
394	Tools, shop., & gar. equip.								-
395	Laboratory equip.								-
396	Power operated equip.								-
397	Communications equip.	4,513	-	-					-
398	Miscellaneous equip.								-
399	Other tangible property								-
	Total general plant	442,443	164,751	(57,259)	40,810	(7,194)	(19,536)	-	14,080
	Total gas plant in service	30,657,151	5,958,208	(57,259)	216,597	10,040	87,276	-	313,913

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Salvage Analysis									
Acct. No.	TITLE OF ACCOUNTS	Plant In Service 12/31/2015	2016 Additions	2016 Disposals	Beg Bal SALVAGE	CY Additions SALVAGE	Catchup SALVAGE	Retirements & Removals	Total Salvage 2016
	Distribution Plant								
374	Land and land rights	68,239	4,600					-	-
375	Structures & Improvements	-	-					-	-
376	Mains	24,872,409	2,833,607		134,311	7,651	65,444	-	207,406
377	Compressor station equip.	-	-					-	-
378	Meas. & reg. sta. equip. -gen.	1,918,486	(145,542)		9,589	(640)	3,862	-	12,811
379	Meas. & reg. sta. equip. +CG.	-	-					-	-
380	Services	6,604,019	710,382		52,832	4,090	31,786	-	88,708
381	Meters	347,545	-	-				-	-
382	Meter installations	1,842,769	404,111		12,899		5,100		17,999
383	House regulators	74,480	-	-	621		620	-	1,241
384	House reg. install.	-	-					-	-
385	Indus. meas. & reg. equip.	-	-					-	-
386	Other prop. on cust. prem.	-	-					-	-
387	Other equip.	280,218	25,875					-	-
	Total distribution	36,008,165	3,833,033	-	210,252	11,101	106,812	-	328,165
	General Plant								
389	Land and land rights	-	-					-	-
390	Structures & Improvements	-	-					-	-
391	Office. furn. & equip.	115,116	4,947					-	-
392	Trans. equip.	430,306	128,366	(20,657)	(55,411)	(6,418)	(19,536)	-	(81,365)
393	Store equip.	-	-					-	-
394	Tools, shop., & gar. equip.	-	-					-	-
395	Laboratory equip.	-	-					-	-
396	Power operated equip.	-	-					-	-
397	Communications equip.	4,513	-	-				-	-
398	Miscellaneous equip.	-	-					-	-
399	Other tangible property	-	-					-	-
	Total general plant	549,935	133,313	(20,657)	(55,411)	(6,418)	(19,536)	-	(81,365)
	Total gas plant in service	36,558,100	3,966,346	(20,657)	154,841	4,683	87,276	-	246,800

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Salvage Analysis									
Acct. No.	TITLE OF ACCOUNTS	Plant In Service 12/31/2016	2017 Additions	2017 Disposals	Beg Bal SALVAGE	CY Additions SALVAGE	Catchup SALVAGE	Retirements & Removals	Total Salvage 2017
	Distribution Plant								
374	Land and land rights	72,839	2,100					-	-
375	Structures & Improvements	-	-					-	-
376	Mains	27,706,016	1,397,639	(297,664)	149,612	2,970	65,444	(232,477)	(14,451)
377	Compressor station equip.	-	-					-	-
378	Meas. & reg. sta. equip. -gen.	1,772,944	212,462	(40,878)	8,539	755	3,862	(26,087)	(12,931)
379	Meas. & reg. sta. equip. +CG.	-	-					-	-
380	Services	7,314,401	653,917	(2,425)	58,515	5,982	31,786	(2,013)	94,270
381	Meters	347,545		(67)				-	-
382	Meter installations	2,246,880	410,482	(164)	14,074		5,100	-	19,174
383	House regulators	74,480	-	-	621		621	-	1,242
384	House reg. install.	-	-					-	-
385	Indus. meas. & reg. equip.	-	-					-	-
386	Other prop. on cust. prem.	-	-					-	-
387	Other equip.	306,093	2,022					-	-
	Total distribution	39,841,198	2,678,622	(341,198)	231,361	9,707	106,813	(260,577)	87,304
	General Plant								
389	Land and land rights	-	-					-	-
390	Structures & Improvements	-	-					-	-
391	Office. furn. & equip.	120,063	17,517	(19,007)				-	-
392	Trans. equip.	538,015	75,919	(27,670)	(27,365)	(2,412)	(19,536)	-	(49,313)
393	Store equip.	-	-					-	-
394	Tools, shop., & gar. equip.	-	-					-	-
395	Laboratory equip.	-	-					-	-
396	Power operated equip.	-	-					-	-
397	Communications equip.	4,513	-	-				-	-
398	Miscellaneous equip.	-	-					-	-
399	Other tangible property	-	-					-	-
	Total general plant	662,591	93,436	(46,677)	(27,365)	(2,412)	(19,536)	-	(49,313)
	Total gas plant in service	40,503,789	2,772,058	(387,875)	203,996	7,295	87,277	(260,577)	37,991

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Salvage Analysis									
Acct. No.	TITLE OF ACCOUNTS	Plant In Service 12/31/2017	2018 Additions	2018 Disposals	Beg Bal SALVAGE	CY Additions SALVAGE	Catchup SALVAGE	Retirements & Removals	Total Salvage 2018
	Distribution Plant								
374	Land and land rights	74,939	600					-	-
375	Structures & Improvements	-	-					-	-
376	Mains	28,805,991	1,738,222	(9,575)	158,193	4,667	65,444	(11,722)	216,582
377	Compressor station equip.	-	-					-	-
378	Meas. & reg. sta. equip. -gen.	1,944,528	977,889		7,278	2,445	3,862	-	13,585
379	Meas. & reg. sta. equip. +CG.	-	-					-	-
380	Services	7,965,893	756,516	(20,112)	63,727	2,946	31,786	(18,526)	79,933
381	Meters	347,478	-	-				-	-
382	Meter installations	2,657,198	306,328		14,876	1,072	5,100	-	21,048
383	House regulators	74,480	-	-	621		621	-	1,242
384	House reg. install.	-	-					-	-
385	Indus. meas. & reg. equip.	-	-					-	-
386	Other prop. on cust. prem.	-	-					-	-
387	Other equip.	308,115	17,605					-	-
	Total distribution	42,178,622	3,797,160	(29,687)	244,695	11,130	106,813	(30,248)	332,390
	General Plant								
389	Land and land rights	-	-					-	-
390	Structures & Improvements	-	-					-	-
391	Office. furn. & equip.	118,573	25,484	(10,515)				-	-
392	Trans. equip.	586,264	125,465	(68,298)	(2,240)	(2,858)	(19,536)	-	(24,634)
393	Store equip.	-	-					-	-
394	Tools, shop., & gar. equip.	-	-					-	-
395	Laboratory equip.	-	-					-	-
396	Power operated equip.	-	-					-	-
397	Communications equip.	4,513	-	(4,513)				-	-
398	Miscellaneous equip.	-	-					-	-
399	Other tangible property	-	-					-	-
	Total general plant	709,350	150,949	(83,326)	(2,240)	(2,858)	(19,536)	-	(24,634)
	Total gas plant in service	42,887,972	3,948,109	(113,013)	242,455	8,272	87,277	(30,248)	307,756

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Salvage Analysis									
Acct. No.	TITLE OF ACCOUNTS	Plant In Service 12/31/2018	2019 Additions	2019 Disposals	Beg Bal SALVAGE	CY Additions SALVAGE	Catchup SALVAGE	Retirements & Removals	Total Salvage 2019
Distribution Plant									
374	Land and land rights	75,539	2,000					-	-
375	Structures & Improvements	-	-					-	-
376	Mains	30,534,638	2,428,032	(46,613)	164,723	6,556	65,483	(58,545)	178,217
377	Compressor station equip.	-	-					-	-
378	Meas. & reg. sta. equip. -gen.	2,922,417	3,675		14,612	9	3,862		18,483
379	Meas. & reg. sta. equip. +CG.	-	-					-	-
380	Services	8,702,297	765,064	(7,556)	75,375	1,530	31,786	(9,636)	99,055
381	Meters	347,478	-	(931)					-
382	Meter installations	2,963,526	262,252	(1,667)	16,079	1,853	5,100	(1,463)	21,569
383	House regulators	74,480	-	-	620		621	-	1,241
384	House reg. install.	-	-					-	-
385	Indus. meas. & reg. equip.	-	-					-	-
386	Other prop. on cust. prem.	-	-					-	-
387	Other equip.	325,720	32,259	(40,054)					-
	Total distribution	45,946,095	3,493,282	(96,821)	271,409	9,948	106,852	(69,644)	318,565
General Plant									
389	Land and land rights	-	60,400					-	-
390	Structures & Improvements	-	621,723					-	-
391	Office. furn. & equip.	133,542	70,067	(48,889)					-
392	Trans. equip.	643,431	193,135	(108,450)	31,635		(19,536)	11,500	23,599
393	Store equip.	-	-					-	-
394	Tools, shop., & gar. equip.	-	-					-	-
395	Laboratory equip.	-	-					-	-
396	Power operated equip.	-	-					-	-
397	Communications equip.	-	2,055	-				-	-
398	Miscellaneous equip.	-	-					-	-
399	Other tangible property	-	-					-	-
	Total general plant	776,973	947,380	(157,339)	31,635	-	(19,536)	11,500	23,599
	Total gas plant in service	46,723,068	4,440,662	(254,160)	303,044	9,948	87,316	(58,144)	342,164

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Salvage Analysis									
Acct. No.	TITLE OF ACCOUNTS	Plant In Service 12/31/2014	2015-2019 Additions	2015-2019 Disposals	Beg Bal SALVAGE	CY Additions SALVAGE	Catchup SALVAGE	Retirements & Removals	Total Salvage 2015-2019
	Distribution Plant								
374	Land and land rights	67,539	10,000	-	-	-	-	-	-
375	Structures & Improvements		-	-	-	-	-	-	-
376	Mains	21,444,988	11,824,921	(353,852)	722,642	31,098	327,259	(302,744)	778,255
377	Compressor station equip.		-	-	-	-	-	-	-
378	Meas. & reg. sta. equip. -gen.	1,283,241	1,683,729	(40,878)	46,434	4,157	19,310	(26,087)	43,814
379	Meas. & reg. sta. equip. +CG.		-	-	-	-	-	-	-
380	Services	5,523,219	3,966,679	(30,093)	294,635	18,871	158,930	(30,175)	442,261
381	Meters	347,545	-	(998)	-	-	-	-	-
382	Meter installations	1,251,560	1,974,382	(1,831)	66,689	4,994	25,500	(1,463)	95,720
383	House regulators	74,480	-	-	3,104	-	3,103	-	6,207
384	House reg. install.		-	-	-	-	-	-	-
385	Indus. meas. & reg. equip.		-	-	-	-	-	-	-
386	Other prop. on cust. prem.		-	-	-	-	-	-	-
387	Other equip.	222,136	135,843	(40,054)	-	-	-	-	-
	Total distribution	30,214,708	19,595,554	(467,706)	1,133,504	59,120	534,102	(360,469)	1,366,257
	General Plant								
389	Land and land rights		60,400	-	-	-	-	-	-
390	Structures & Improvements	-	621,723	-	-	-	-	-	-
391	Office. furn. & equip.	94,256	138,875	(78,411)	-	-	-	-	-
392	Trans. equip.	343,674	666,776	(282,334)	(12,571)	(18,882)	(97,680)	11,500	(117,633)
393	Store equip.		-	-	-	-	-	-	-
394	Tools, shop., & gar. equip.		-	-	-	-	-	-	-
395	Laboratory equip.		-	-	-	-	-	-	-
396	Power operated equip.		-	-	-	-	-	-	-
397	Communications equip.	4,513	2,055	(4,513)	-	-	-	-	-
398	Miscellaneous equip.		-	-	-	-	-	-	-
399	Other tangible property		-	-	-	-	-	-	-
	Total general plant	442,443	1,489,829	(365,258)	(12,571)	(18,882)	(97,680)	11,500	(117,633)
	Total gas plant in service	30,657,151	21,085,383	(832,964)	1,120,933	40,238	436,422	(348,969)	1,248,624

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Salvage by Category

FERC Asset # 376 - Mains Salvage	2015	2015	2015	2016	2016	2016	2017	2017	2017	2018	2018	2018	2019	2019	2019	Total	
Year Placed in Service	\$ Placed in Service	Booked Salvage	Catch up Salvage	Retirements & Removals	Booked Salvage	Catch up Salvage	Retirements & Removals	Booked Salvage	Catch up Salvage	Retirements & Removals	Booked Salvage	Catch up Salvage	Retirements & Removals	Booked Salvage	Catch up Salvage	Retirements & Removals	Salvage
1995	23,629.24	127.60	72.11		127.60	72.11		127.60	72.11	(17,898.22)	128.44	72.11		126.20	111.11		(16,861.24)
1996	231,999.35	1,252.80	708.00		1,252.80	708.00		1,252.79	708.00	(7,881.50)	1,261.03	708.00		1,239.08	708.00		1,917.00
1997	531,481.95	2,870.00	1,621.93		2,870.00	1,621.93		2,869.99	1,621.93	(9,701.59)	2,888.87	1,621.93		2,838.59	1,621.93		12,745.52
1998	463,426.20	2,502.50	1,414.24		2,502.50	1,414.24		2,502.49	1,414.24	-	2,518.95	1,414.24		2,475.11	1,414.24		19,572.76
1999	457,024.24	2,467.93	1,394.71		2,467.93	1,394.71		2,467.92	1,394.71	(2,514.74)	2,484.16	1,394.71		2,440.92	1,394.71		16,787.67
2000	794,680.89	4,291.28	2,425.14		4,291.28	2,425.14		4,291.26	2,425.14	(17,174.62)	4,319.49	2,425.14		4,244.30	2,425.14	(7,837.42)	8,551.27
2001	818,435.22	4,419.55	2,497.63		4,419.55	2,497.63		4,419.54	2,497.63	(49,929.40)	4,448.61	2,497.63		4,371.17	2,497.63	(775.43)	(16,138.27)
2002	449,030.75	2,424.77	1,370.31		2,424.77	1,370.31		2,424.76	1,370.31	(4,143.06)	2,440.71	1,370.31		2,398.22	1,370.31		14,821.72
2003	409,893.87	2,213.43	1,250.88		2,213.43	1,250.88		2,213.42	1,250.88	(5,901.39)	2,227.98	1,250.88		2,189.20	1,250.88		11,410.46
2004	692,023.07	3,736.93	2,111.86		3,736.92	2,111.86		3,736.91	2,111.86	(19,583.21)	3,761.49	2,111.86	(9,052.44)	3,696.02	2,111.86		591.92
2005	614,180.19	3,316.57	1,874.30		3,316.57	1,874.30		3,316.56	1,874.30	(23,637.99)	3,338.38	1,874.30	(2,669.56)	3,280.27	1,874.30		(367.69)
2006	602,186.15	3,251.81	1,837.70		3,251.81	1,837.70		3,251.79	1,837.70	(14,641.81)	3,273.18	1,837.70		3,216.21	1,837.70		10,791.49
2007	406,256.53	2,193.79	1,239.78		2,193.79	1,239.78		2,193.78	1,239.78	(49,885.51)	2,208.21	1,239.78		2,169.77	1,239.78	(1,414.72)	(34,142.00)
2008	462,851.62	2,499.40	1,412.49		2,499.40	1,412.49		2,499.39	1,412.49	-	2,515.83	1,412.49		2,472.04	1,412.49		19,548.51
2009	525,809.34	2,839.37	1,604.62		2,839.37	1,604.62		2,839.36	1,604.62	-	2,858.04	1,604.62		2,808.29	1,604.62		22,207.53
2010	557,479.84	3,010.39	1,701.27		3,010.39	1,701.27		3,010.38	1,701.27	-	3,030.18	1,701.27		2,977.44	1,701.27		23,545.14
2011	1,161,845.01	6,273.97	3,545.62		6,273.96	3,545.62		6,273.94	3,545.62	-	6,315.21	3,545.62		6,205.28	3,545.62		49,070.47
2012	2,044,138.77	11,038.36	6,238.13		11,038.35	6,238.13		11,038.31	6,238.13	(6,555.88)	11,110.92	6,238.13		10,917.52	6,238.13		79,778.23
2013	6,404,247.13	34,582.95	19,543.94		34,582.93	19,543.94		34,582.82	19,543.94	-	34,810.30	19,543.94		34,204.36	19,543.94		270,483.08
2014	3,794,368.57	20,489.60	11,579.33		20,489.59	11,579.34		20,489.52	11,579.34	(3,028.08)	20,624.30	11,579.34		20,265.30	11,579.34		157,226.93
2015	3,427,421.05	9,254.00			18,508.07			18,508.01		-	18,629.76			18,305.47			83,205.31
2016	2,833,607.27				7,651.00			15,301.43		-	15,402.08			15,133.98		(48,517.42)	4,971.06
2017	1,397,638.62							2,970.00			7,596.87			7,464.63			18,031.50
2018	1,738,221.77										4,667.00			9,283.65			13,950.65
2019	2,428,031.71													6,556.00			6,556.00
TOTALS	33,269,908.35	125,057.00	65,444.00	-	141,962.00	65,444.00		152,582.00	65,444.00	(232,477.00)	162,860.00	65,444.00	(11,722.00)	171,279.00	65,483.00	(58,545.00)	778,255.00

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FERC Asset # 378 - Measure & Reg Stations Salvage																	
	\$ Placed	2015	2015	2015	2016	2016	2016	2017	2017	2017	2018	2018	2018	2019	2019	2019	Total
Year Placed in Service	in Service	Booked Salvage	Catch up Salvage	Retirements & Removals	Booked Salvage	Catch up Salvage	Retirements & Removals	Booked Salvage	Catch up Salvage	Retirements & Removals	Booked Salvage	Catch up Salvage	Retirements & Removals	Booked Salvage	Catch up Salvage	Retirements & Removals	Salvage
1995	-																-
1996	90,139.89	450.69	271.28		420.47	271.28		401.20	271.28	(18,222.02)	307.86	271.28		423.67	271.28		(14,861.73)
1997	425.35	2.13	1.28		1.98	1.28		1.89	1.28	-	1.45	1.28		2.00	1.28		15.86
1998	1,200.00	6.00	3.61		5.60	3.61		5.34	3.61	-	4.10	3.61		5.64	3.61		44.73
1999	8,148.24	40.74	24.52		38.01	24.52		36.27	24.52	(2,057.82)	27.83	24.52		38.30	24.52		(1,754.07)
2000	3,277.97	16.39	9.87		15.29	9.87		14.59	9.87	-	11.20	9.87		15.41	9.87		122.22
2001	2,100.12	10.50	6.32		9.80	6.32		9.35	6.32	-	7.17	6.32		9.87	6.32		78.29
2002	12,652.31	63.26	38.08		59.02	38.08		56.31	38.08	-	43.21	38.08		59.47	38.08		471.67
2003	69,061.06	345.29	207.84		322.14	207.84		307.38	207.84	-	235.87	207.84		324.60	207.84		2,574.49
2004	19,847.77	99.24	59.73		92.58	59.73		88.34	59.73	-	67.79	59.73		93.29	59.73		739.89
2005	10,644.24	53.22	32.03		49.65	32.03		47.38	32.03	(3,707.83)	36.35	32.03		50.03	32.03		(3,311.04)
2006	35,290.17	176.45	106.21		164.62	106.21		157.07	106.21	(850.63)	120.53	106.21		165.87	106.21		464.95
2007	178,935.48	894.65	538.52		834.67	538.53		796.43	538.53	(621.24)	611.13	538.53		841.02	538.53		6,049.30
2008	9,531.82	47.66	28.69		44.46	28.69		42.43	28.69	(230.20)	32.55	28.69		44.80	28.69		125.15
2009	27,307.72	136.53	82.18		127.38	82.18		121.54	82.18	(397.26)	93.27	82.18		128.35	82.18		620.72
2010	-	-	-		-	-		-	-	-	-	-		-	-		-
2011	7,334.61	36.67	22.07		34.21	22.07		32.65	22.07	-	25.05	22.07		34.47	22.07		273.41
2012	56,381.11	281.90	169.68		263.00	169.68		250.95	169.68	-	192.56	169.68		265.00	169.68		2,101.81
2013	750,962.78	3,754.69	2,260.07		3,502.95	2,260.08		3,342.47	2,260.08	-	2,564.83	2,260.08		3,529.64	2,260.08		27,994.97
2014	-	-	-		-	-		-	-	-	-	-		-	-		-
2015	635,244.89	1,588.00	-		2,963.17	-		2,827.42	-	-	2,169.60	-		2,985.75	-		12,533.94
2016	-	-	-		-	-		-	-	-	-	-		-	-		-
2017	212,461.66	-	-		-	-		755.00	-	-	725.64	-		998.60	-		2,479.24
2018	977,889.07	-	-		-	-		-	-	-	2,445.00	-		4,596.23	-		7,041.23
2019	3,674.39	-	-		-	-		-	-	-	-	-		9.00	-		9.00
TOTALS	3,112,510.65	8,004.00	3,862.00	-	8,949.00	3,862.00	-	9,294.00	3,862.00	(26,087.00)	9,723.00	3,862.00	-	14,621.00	3,862.00	-	43,814.00

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FERC Asset # 380 - Services Salvage	2015	2015	2015	2015	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	Total	
Year Placed in Service	\$ Placed in Service	Booked Salvage	Catch up Salvage	Retirements & Removals	Booked Salvage	Catch up Salvage	Retirements & Removals	Booked Salvage	Catch up Salvage	Retirements & Removals	Booked Salvage	Catch up Salvage	Retirements & Removals	Booked Salvage	Catch up Salvage	Retirements & Removals	Booked Salvage	Catch up Salvage	Retirements & Removals	Total Salvage
1995	7,496.45	59.97	43.14		59.97	43.14		59.97	43.14		59.95	43.14		64.76	43.14					520.33
1996	111,183.54	889.47	639.86		889.47	639.86		889.47	639.86		889.20	639.86	(789.25)	960.53	639.86	(709.30)				6,218.87
1997	155,157.54	1,241.27	892.93		1,241.26	892.93		1,241.26	892.93		1,240.88	892.93	-	1,340.42	892.93	(709.30)				10,060.43
1998	159,464.09	1,275.72	917.71		1,275.71	917.71		1,275.71	917.71		1,275.32	917.71	-	1,377.63	917.71					11,068.64
1999	198,452.78	1,587.63	1,142.09		1,587.62	1,142.09		1,587.62	1,142.09		1,587.14	1,142.09	-	1,714.46	1,142.09					13,774.91
2000	323,062.48	2,584.51	1,859.22		2,584.49	1,859.22		2,584.49	1,859.22		2,583.71	1,859.22	-	2,790.97	1,859.22					22,424.28
2001	258,670.79	2,069.38	1,488.64		2,069.36	1,488.64		2,069.36	1,488.64		2,068.73	1,488.64	(1,716.07)	2,234.69	1,488.64	(3,681.12)				12,557.52
2002	259,608.26	2,076.88	1,494.04		2,076.86	1,494.04		2,076.86	1,494.04		2,076.23	1,494.04	-	2,242.79	1,494.04					18,019.81
2003	229,729.96	1,837.85	1,322.09		1,837.83	1,322.09		1,837.83	1,322.09		1,837.28	1,322.09	-	1,984.66	1,322.09	(1,250.46)				14,695.45
2004	261,704.69	2,093.65	1,506.10		2,093.63	1,506.10		2,093.63	1,506.10		2,093.00	1,506.10	-	2,260.90	1,506.10					18,165.30
2005	231,518.71	1,852.16	1,332.38		1,852.14	1,332.38		1,852.14	1,332.38		1,851.58	1,332.38	-	2,000.12	1,332.38					16,070.05
2006	233,574.81	1,868.61	1,344.22		1,868.59	1,344.22		1,868.59	1,344.22		1,868.03	1,344.22	-	2,017.88	1,344.22					16,212.80
2007	193,981.28	1,551.86	1,116.36		1,551.85	1,116.36		1,551.84	1,116.36		1,551.37	1,116.36	(950.38)	1,675.83	1,116.36	(860.18)				11,654.00
2008	204,686.01	1,637.50	1,177.96		1,637.48	1,177.96		1,637.48	1,177.96	(2,013.00)	1,636.99	1,177.96	(705.17)	1,768.31	1,177.96	(986.82)				10,502.57
2009	164,105.82	1,312.85	944.43		1,312.84	944.43		1,312.84	944.43		1,312.44	944.43	-	1,417.73	944.43					11,390.86
2010	188,509.50	1,508.08	1,084.87		1,508.07	1,084.87		1,508.07	1,084.87		1,507.61	1,084.87	-	1,628.56	1,084.87					13,084.75
2011	297,289.55	2,378.33	1,710.89		2,378.31	1,710.89		2,378.31	1,710.89		2,377.59	1,710.89	-	2,568.32	1,710.89					20,635.30
2012	599,011.58	4,792.12	3,447.30		4,792.08	3,447.30		4,792.08	3,447.30		4,790.62	3,447.30	(5,925.98)	5,174.93	3,447.30					35,652.34
2013	795,105.77	6,360.88	4,575.82		6,360.83	4,575.82		6,360.82	4,575.82		6,358.90	4,575.82	(937.24)	6,869.01	4,575.82	(1,438.82)				52,813.47
2014	650,905.60	5,207.27	3,745.95		5,207.23	3,745.95		5,207.23	3,745.95		5,205.65	3,745.95	(963.85)	5,623.25	3,745.95					44,216.53
2015	1,080,800.40	4,323.00			8,646.38			8,646.37			8,643.75		(613.11)	9,337.16						38,983.55
2016	710,382.05				4,090.00			5,683.04			5,681.31		(5,924.94)	6,137.07						15,666.48
2017	653,917.36							5,982.00			5,229.73			5,649.27						16,861.00
2018	756,516.04										2,946.00			6,535.63						9,481.63
2019	765,063.80													1,530.13						1,530.13
TOTALS	9,489,898.86	48,509.00	31,786.00	-	56,922.00	31,786.00	-	64,497.00	31,786.00	(2,013.00)	66,673.00	31,786.00	(18,526.00)	76,905.00	31,786.00	(9,636.00)				442,261.00

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FERC Asset # 382 - Meter Installations Salvage		2015	2015	2015	2016	2016	2016	2017	2017	2017	2018	2018	2018	2019	2019	2019	Total
Year Placed in Service	\$ Placed in Service	Booked Salvage	Catch up Salvage	Retirements & Removals	Booked Salvage	Catch up Salvage	Retirements & Removals	Booked Salvage	Catch up Salvage	Retirements & Removals	Booked Salvage	Catch up Salvage	Retirements & Removals	Booked Salvage	Catch up Salvage	Retirements & Removals	Disposals
1995	-	-	-		-	5.62		-	5.62		-	5.62		-	5.62		22.48
1996	33,151.32	232.06	135.09		232.05	55.17		207.65	55.17		185.58	55.17		200.58	55.17		1,413.70
1997	38,359.24	268.52	156.31		268.51	126.4		240.27	126.4		214.74	126.4		232.10	126.4		1,886.04
1998	24,213.87	169.50	98.67		169.49	110.21		151.67	110.21		135.55	110.21		146.51	110.21		1,312.23
1999	37,985.10	265.90	154.79		265.89	108.69		237.93	108.69		212.64	108.69		229.83	108.69		1,801.74
2000	36,753.96	257.28	149.77		257.27	188.99		230.22	188.99		205.75	188.99		222.38	188.99		2,078.63
2001	44,856.00	313.99	182.78		313.98	194.64		280.97	194.64		251.11	194.64		271.40	194.64		2,392.80
2002	11,386.72	79.71	46.40		79.70	106.79		71.32	106.79		63.74	106.79		68.90	106.79		836.94
2003	10,972.95	76.81	44.71		76.81	97.48		68.73	97.48		61.43	97.48		66.39	97.48		784.81
2004	39,227.55	274.60	159.85		274.58	164.58		245.71	164.58		219.60	164.58		237.35	164.58		2,070.01
2005	59,077.32	413.55	240.74		413.53	146.06		370.05	146.06		330.72	146.06		357.45	146.06		2,710.27
2006	31,549.24	220.85	128.56		220.84	143.21		197.62	143.21		176.61	143.21		190.89	143.21		1,708.21
2007	22,585.82	158.10	92.04		158.10	96.62		141.47	96.62		126.44	96.62		136.66	96.62	(75.00)	1,124.28
2008	36,672.14	256.71	149.44		256.70	110.07		229.71	110.07		205.29	110.07		221.89	110.07		1,760.01
2009	23,161.84	162.13	94.38		162.13	125.05		145.08	125.05		129.66	125.05		140.14	125.05		1,333.73
2010	42,329.69	296.31	172.49		296.30	132.58		265.14	132.58		236.96	132.58		256.12	132.58		2,053.65
2011	80,715.46	565.01	328.91		564.99	276.31		505.59	276.31		451.85	276.31		488.37	276.31		4,009.96
2012	140,688.24	984.83	573.29		984.79	486.13		881.24	486.13		787.58	486.13		851.24	486.13		7,007.49
2013	299,433.94	2,096.06	1,220.17		2,095.98	1523.03		1,875.59	1523.03		1,676.24	1523.03		1,811.74	1523.03	(1,388.00)	15,479.90
2014	238,439.51	1,669.09	971.62		1,669.03	902.37		1,493.54	902.37		1,334.79	902.37		1,442.69	902.37		12,190.24
2015	591,209.22	2,069.00			4,138.34			3,703.21			3,309.61			3,577.15			16,797.31
2016	404,111.02							2,531.27			2,262.23			2,445.10			7,238.60
2017	410,481.64										2,297.89			2,483.65			4,781.54
2018	306,328.54										1,072.00			1,853.46			2,925.46
2019	262,251.98																-
TOTALS	3,225,942.31	10,830.00	5,100.00	-	12,899.00	5,100.00		14,074.00	5,100.00		15,948.00	5,100.00		17,932.00	5,100.00	(1,463.00)	95,720.00

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FERC Asset # 383 - House Regulators		2015	2015	2015	2016	2016	2016	2017	2017	2017	2018	2018	2018	2019	2019	2019		
Year Placed in Service	\$ Placed in Service	Booked Salvage	Catch up Salvage	Retirements & Removals	Booked Salvage	Catch up Salvage	Retirements & Removals	Booked Salvage	Catch up Salvage	Retirements & Removals	Booked Salvage	Catch up Salvage	Retirements & Removals	Booked Salvage	Catch up Salvage	Retirements & Removals		Total Salvage
1995	-	-	-		-	-		-	-		-	-		-	-			-
1996	6,828.68	56.94	56.84		56.94	56.84		56.94	56.84		56.94	56.84		56.94	56.84			568.88
1997	10,362.02	86.40	86.26		86.40	86.26		86.40	86.26		86.40	86.26		86.40	86.26			863.28
1998	7,118.17	59.35	59.25		59.35	59.25		59.35	59.25		59.35	59.25		59.35	59.25			593.00
1999	911.86	7.60	7.59		7.60	7.59		7.60	7.59		7.60	7.59		7.60	7.59			75.96
2000	2,010.17	16.76	16.73		16.76	16.73		16.76	16.73		16.76	16.73		16.76	16.73			167.45
2001	415.06	3.46	3.46		3.46	3.46		3.46	3.46		3.46	3.46		3.46	3.46			34.60
2002	773.40	6.45	6.44		6.45	6.44		6.45	6.44		6.45	6.44		6.45	6.44			64.44
2003	18,298.91	152.57	152.33		152.57	152.34		152.57	152.34		152.57	152.34		152.57	152.34			1,524.55
2004	4,005.35	33.40	33.34		33.40	33.34		33.40	33.34		33.40	33.34		33.40	33.34			333.68
2005	13,643.20	113.75	113.57		113.75	113.57		113.75	114.57		113.75	114.57		113.75	114.57			1,139.62
2006	718.68	5.99	5.98		5.99	5.98		5.99	5.98		5.99	5.98		5.99	5.98			59.86
2007	8,422.38	70.22	70.11		70.22	70.11		70.22	70.11		70.22	70.11		70.22	70.11			701.67
2008	830.56	6.93	6.91		6.93	6.91		6.93	6.91		6.93	6.91		6.93	6.91			69.18
2009	141.99	1.18	1.18		1.18	1.18		1.18	1.18		1.18	1.18		1.18	1.18			11.82
2010	-	-	-		-	-		-	-		-	-		-	-			-
2011	-	-	-		-	-		-	-		-	-		-	-			-
2012	-	-	-		-	-		-	-		-	-		-	-			-
2013	-	-	-		-	-		-	-		-	-		-	-			-
2014	-	-	-		-	-		-	-		-	-		-	-			-
2015	-													-				-
2016	-													-				-
2017	-													-				-
2018	-													-				-
2019	-													-				-
TOTALS	74,480.43	621.00	620.00	-	621.00	620.00	-	621.00	621.00		621.00	621.00		621.00	621.00	-		6,208.00

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FERC Asset # 392 - Vehicles Salvage	2015	2015	2015	2016	2016	2016	2017	2017	2017	2018	2018	2018	2019	2019	2019		Total
Year Placed in Service	\$ Placed in Service	Booked Salvage	Catch up Salvage	Retirements & Removals	Booked Salvage	Catch up Salvage	Retirements & Removals	Booked Salvage	Catch up Salvage	Retirements & Removals	Booked Salvage	Catch up Salvage	Retirements & Removals	Booked Salvage	Catch up Salvage	Retirements & Removals	Total Salvage
1995	-																-
1996	-																-
1997	-																-
1998	-																-
1999	-																-
2000	-																-
2001	-																-
2002	-																-
2003	-																-
2004	-																-
2005	-																-
2006	25,608.11																-
2007	8,956.97																-
2008	43,084.76																-
2009	265.75																-
2010	-																-
2011	27,669.77																-
2012	31,576.21																-
2013	93,424.25																-
2014	113,087.92																-
2015	143,891.01	(7,194.55)			(14,389.10)			(14,389.10)			(7,194.55)						(43,167.30)
2016	128,366.12				(6,418.31)			(12,836.61)			(12,836.61)		(6,418.31)				(38,509.84)
2017	75,918.63							(3,795.93)			(7,591.86)		(7,591.86)				(18,979.65)
2018	125,464.84										(6,273.24)		(12,546.48)				(18,819.72)
2019	193,135.37												(9,656.77)				(9,656.77)
Prior Years Adjustments		40,811.00	(19,536.00)		(41,022.00)	(19,536.00)		1,245.00	(19,536.00)		28,798.00	(19,536.00)		5,244.18	(19,536.00)	74,103.82	11,500.00
TOTALS	1,010,449.71	33,616.45	(19,536.00)	-	(61,829.41)	(19,536.00)	-	(29,776.64)	(19,536.00)	-	(5,098.27)	(19,536.00)	-	(30,969.24)	(19,536.00)	74,103.82	(117,633.29)

Depreciation
Five Year Recap

<u>Depreciation Analysis</u>									
Acct. No.	TITLE OF ACCOUNTS	Plant In Service 12/31/2014	2015 Additions	2015 Disposals	2015 Depreciation	%	Catchup Depreciation	Retirements & Removals	Total Deprec 2015
	<u>Distribution Plant</u>								
374	Land and land rights	67,539	700						-
375	Structures & Improvements								-
376	Mains	21,444,988	3,427,421		446,364	1.79%			446,364
377	Compressor station equip.								-
378	Meas. & reg. sta. equip. -gen.	1,283,241	635,245		34,427	1.79%	2,942		37,369
379	Meas. & reg. sta. equip. +CG.								-
380	Services	5,523,219	1,080,800		116,741	1.77%			116,741
381	Meters	347,545	-	-	11,585	3.33%			11,585
382	Meter installations	1,251,560	591,209		29,648	1.61%			29,648
383	House regulators	74,480	-	-	1,165	1.56%	(709)		456
384	House reg. install.								-
385	Indus. meas. & reg. equip.								-
386	Other prop. on cust. prem.								-
387	Other equip.	222,136	58,082		28,939	10.33%			28,939
	Total distribution	30,214,708	5,793,457	-	668,869		2,233	-	671,102
	<u>General Plant</u>								
389	Land and land rights								-
390	Structures & Improvements	-							-
391	Office. furn. & equip.	94,256	20,860		19,060	16.56%	1,366		20,426
392	Trans. equip.	343,674	143,891	(57,259)	(11,742)	-2.41%	26,048	(57,259)	(42,953)
393	Store equip.								-
394	Tools, shop., & gar. equip.								-
395	Laboratory equip.								-
396	Power operated equip.								-
397	Communications equip.	4,513	-	-	535	11.85%			535
398	Miscellaneous equip.								-
399	Other tangible property								-
	Total general plant	442,443	164,751	(57,259)	7,853		27,414	(57,259)	(21,992)
	Total gas plant in service	30,657,151	5,958,208	(57,259)	676,722		29,647	(57,259)	649,110

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Depreciation Analysis									
Acct. No.	TITLE OF ACCOUNTS	Plant In Service 12/31/2015	2016 Additions	2016 Disposals	2016 Depreciation	%	Catchup Depreciation	Retirements & Removals	Total Deprec 2016
	Distribution Plant								
374	Land and land rights	68,239	4,600						-
375	Structures & Improvements	-	-						-
376	Mains	24,872,409	2,833,607		519,393	1.87%			519,393
377	Compressor station equip.	-	-						-
378	Meas. & reg. sta. equip. -gen.	1,918,486	(145,542)		44,627	2.52%	2,942		47,569
379	Meas. & reg. sta. equip. +CG.	-	-						-
380	Services	6,604,019	710,382		136,787	1.87%			136,787
381	Meters	347,545	-	-	11,585	3.33%			11,585
382	Meter installations	1,842,769	404,111		41,638	1.85%			41,638
383	House regulators	74,480	-	-	1,874	2.52%	(709)		1,165
384	House reg. install.	-	-						-
385	Indus. meas. & reg. equip.	-	-						-
386	Other prop. on cust. prem.	-	-						-
387	Other equip.	280,218	25,875		33,380	10.91%			33,380
	Total distribution	36,008,165	3,833,033	-	789,284		2,233	-	791,517
	General Plant								
389	Land and land rights	-	-						-
390	Structures & Improvements	-	-						-
391	Office. furn. & equip.	115,116	4,947		20,805	17.33%	1,366		22,171
392	Trans. equip.	430,306	128,366	(20,657)	174,947	31.31%	26,048	(20,657)	180,338
393	Store equip.	-	-						-
394	Tools, shop., & gar. equip.	-	-						-
395	Laboratory equip.	-	-						-
396	Power operated equip.	-	-						-
397	Communications equip.	4,513	-	-	535	11.85%			535
398	Miscellaneous equip.	-	-						-
399	Other tangible property	-	-						-
	Total general plant	549,935	133,313	(20,657)	196,287		27,414	(20,657)	203,044
	Total gas plant in service	36,558,100	3,966,346	(20,657)	985,571		29,647	(20,657)	994,561

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Depreciation Analysis									
Acct. No.	TITLE OF ACCOUNTS	Plant In Service 12/31/2016	2017 Additions	2017 Disposals	2017 Depreciation	%	Catchup Depreciation	Retirements & Removals	Total Deprec 2017
	Distribution Plant								
374	Land and land rights	72,839	2,100						-
375	Structures & Improvements	-	-						-
376	Mains	27,706,016	1,397,639	(297,664)	560,442	1.93%		(74,961)	485,481
377	Compressor station equip.	-	-						-
378	Meas. & reg. sta. equip. -gen.	1,772,944	212,462	(40,878)	45,844	2.31%	2,942	(14,792)	33,994
379	Meas. & reg. sta. equip. +CG.	-	-						-
380	Services	7,314,401	653,917	(2,425)	152,046	1.91%		(412)	151,634
381	Meters	347,545		(67)	11,583	3.33%		(67)	11,516
382	Meter installations	2,246,880	410,482	(164)	57,519	2.16%		(28)	57,491
383	House regulators	74,480	-	-	1,874	2.52%	(709)		1,165
384	House reg. install.	-	-						-
385	Indus. meas. & reg. equip.	-	-						-
386	Other prop. on cust. prem.	-	-						-
387	Other equip.	306,093	2,022		33,619	10.91%			33,619
	Total distribution	39,841,198	2,678,622	(341,198)	862,927		2,233	(90,260)	774,900
	General Plant								
389	Land and land rights	-	-						-
390	Structures & Improvements	-	-						-
391	Office. furn. & equip.	120,063	17,517	(19,007)	20,240	14.71%	1,366	(19,007)	2,599
392	Trans. equip.	538,015	75,919	(27,670)	150,707	24.55%	26,048	(27,670)	149,085
393	Store equip.	-	-						-
394	Tools, shop., & gar. equip.	-	-						-
395	Laboratory equip.	-	-						-
396	Power operated equip.	-	-						-
397	Communications equip.	4,513	-	-	479	10.61%			479
398	Miscellaneous equip.	-	-						-
399	Other tangible property	-	-						-
	Total general plant	662,591	93,436	(46,677)	171,426		27,414	(46,677)	152,163
	Total gas plant in service	40,503,789	2,772,058	(387,875)	1,034,353		29,647	(136,937)	927,063

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Depreciation Analysis									
Acct. No.	TITLE OF ACCOUNTS	Plant In Service 12/31/2017	2018 Additions	2018 Disposals	2018 Depreciation	%	Catchup Depreciation	Retirements & Removals	Total Deprec 2018
	Distribution Plant								
374	Land and land rights	74,939	600						-
375	Structures & Improvements	-	-						-
376	Mains	28,805,991	1,738,222	(9,575)	591,118	1.94%		(2,618)	588,500
377	Compressor station equip.	-	-						-
378	Meas. & reg. sta. equip. -gen.	1,944,528	977,889		58,496	2.00%	2,942		61,438
379	Meas. & reg. sta. equip. +CG.	-	-						-
380	Services	7,965,893	756,516	(20,112)	167,791	1.92%		(2,612)	165,179
381	Meters	347,478	-	-	11,583	3.33%			11,583
382	Meter installations	2,657,198	306,328		69,962	2.36%			69,962
383	House regulators	74,480	-	-	1,874	2.52%	(709)		1,165
384	House reg. install.	-	-						-
385	Indus. meas. & reg. equip.	-	-						-
386	Other prop. on cust. prem.	-	-						-
387	Other equip.	308,115	17,605		35,487	10.89%			35,487
	Total distribution	42,178,622	3,797,160	(29,687)	936,311		2,233	(5,230)	933,314
	General Plant								
389	Land and land rights	-	-						-
390	Structures & Improvements	-	-						-
391	Office. furn. & equip.	118,573	25,484	(10,515)	21,520	14.94%	1,366	(10,515)	12,371
392	Trans. equip.	586,264	125,465	(68,298)	120,143	16.88%	26,048	(65,955)	80,236
393	Store equip.	-	-						-
394	Tools, shop., & gar. equip.	-	-						-
395	Laboratory equip.	-	-						-
396	Power operated equip.	-	-						-
397	Communications equip.	4,513	-	(4,513)		0.00%		(4,513)	(4,513)
398	Miscellaneous equip.	-	-						-
399	Other tangible property	-	-						-
	Total general plant	709,350	150,949	(83,326)	141,663		27,414	(80,983)	88,094
	Total gas plant in service	42,887,972	3,948,109	(113,013)	1,077,974		29,647	(86,213)	1,021,408

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Depreciation Analysis									
Acct. No.	TITLE OF ACCOUNTS	Plant In Service 12/31/2018	2019 Additions	2019 Disposals	2019 Depreciation	%	Catchup Depreciation	Retirements & Removals	Total Deprec 2019
Distribution Plant									
374	Land and land rights	75,539	2,000						-
375	Structures & Improvements	-	-						-
376	Mains	30,534,638	2,428,032	(46,613)	632,134	1.92%		(5,024)	627,110
377	Compressor station equip.	-	-						-
378	Meas. & reg. sta. equip. -gen.	2,922,417	3,675		72,158	2.47%	2,942		75,100
379	Meas. & reg. sta. equip. +CG.	-	-						-
380	Services	8,702,297	765,064	(7,556)	181,508	1.92%		(2,312)	179,196
381	Meters	347,478	-	(931)	11,564	3.33%		(449)	11,115
382	Meter installations	2,963,526	262,252	(1,667)	78,616	2.44%		(202)	78,414
383	House regulators	74,480	-	-	1,874	2.52%	(709)	-	1,165
384	House reg. install.	-	-						-
385	Indus. meas. & reg. equip.	-	-						-
386	Other prop. on cust. prem.	-	-						-
387	Other equip.	325,720	32,259	(40,054)	34,470	9.63%		(39,837)	(5,367)
	Total distribution	45,946,095	3,493,282	(96,821)	1,012,324		2,233	(47,824)	966,733
General Plant									
389	Land and land rights	-	60,400						-
390	Structures & Improvements	-	621,723		11,931	1.92%			11,931
391	Office. furn. & equip.	133,542	70,067	(48,889)	22,462	11.03%	1,366	(44,947)	(21,119)
392	Trans. equip.	643,431	193,135	(108,450)	116,381	13.91%	26,048	(108,450)	33,979
393	Store equip.	-	-						-
394	Tools, shop., & gar. equip.	-	-						-
395	Laboratory equip.	-	-						-
396	Power operated equip.	-	-						-
397	Communications equip.	-	2,055	-	86	4.18%		-	86
398	Miscellaneous equip.	-	-						-
399	Other tangible property	-	-						-
	Total general plant	776,973	947,380	(157,339)	150,860		27,414	(153,397)	24,877
	Total gas plant in service	46,723,068	4,440,662	(254,160)	1,163,184		29,647	(201,221)	991,610

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Acct. No.	TITLE OF ACCOUNTS	Plant In Service 12/31/2014	2015-2019 Additions	2015-2019 Disposals	2015-2020 Depreciation	Catchup Depreciation	Retirements & Removals	Total Deprec 2015-2019
	Distribution Plant							
374	Land and land rights	67,539	10,000	-	-	-	-	-
375	Structures & Improvements		-	-	-	-	-	-
376	Mains	21,444,988	11,824,921	(353,852)	2,749,451	-	(82,603)	2,666,848
377	Compressor station equip.		-	-	-	-	-	-
378	Meas. & reg. sta. equip. -gen.	1,283,241	1,683,729	(40,878)	255,552	14,710	(14,792)	255,470
379	Meas. & reg. sta. equip. +CG.		-	-	-	-	-	-
380	Services	5,523,219	3,966,679	(30,093)	754,873	-	(5,336)	749,537
381	Meters	347,545	-	(998)	57,900	-	(516)	57,384
382	Meter installations	1,251,560	1,974,382	(1,831)	277,383	-	(230)	277,153
383	House regulators	74,480	-	-	8,661	(3,545)	-	5,116
384	House reg. install.		-	-	-	-	-	-
385	Indus. meas. & reg. equip.		-	-	-	-	-	-
386	Other prop. on cust. prem.		-	-	-	-	-	-
387	Other equip.	222,136	135,843	(40,054)	165,895	-	(39,837)	126,058
	Total distribution	30,214,708	19,595,554	(467,706)	4,269,715	11,165	(143,314)	4,137,566
	General Plant							
389	Land and land rights		60,400	-	-	-	-	-
390	Structures & Improvements	-	621,723	-	11,931	-	-	11,931
391	Office. furn. & equip.	94,256	138,875	(78,411)	104,087	6,830	(74,469)	36,448
392	Trans. equip.	343,674	666,776	(282,334)	550,436	130,240	(279,991)	400,685
393	Store equip.		-	-	-	-	-	-
394	Tools, shop., & gar. equip.		-	-	-	-	-	-
395	Laboratory equip.		-	-	-	-	-	-
396	Power operated equip.		-	-	-	-	-	-
397	Communications equip.	4,513	2,055	(4,513)	1,635	-	(4,513)	(2,878)
398	Miscellaneous equip.		-	-	-	-	-	-
399	Other tangible property		-	-	-	-	-	-
	Total general plant	442,443	1,489,829	(365,258)	668,089	137,070	(358,973)	446,186
	Total gas plant in service	30,657,151	21,085,383	(832,964)	4,937,804	148,235	(502,287)	4,583,752

Depreciation by Category

FERC Asset # 376 - Mains Depreciation \$ Placed in Service	2015 Booked Depreciation	2015 Catch up Depreciation	2015 Retirements & Removals	2016 Booked Depreciation	2016 Catch up Depreciation	2016 Retirements & Removals	2017 Booked Depreciation	2017 Catch up Depreciation	2017 Retirements & Removals	2018 Booked Depreciation	2018 Catch up Depreciation	2018 Retirements & Removals	2019 Booked Depreciation	2019 Catch up Depreciation	2019 Retirements & Removals	Total Depreciation
1995	23,629.24	454.06	-	466.51			14.20		(8,401.95)	14.19			14.20			(7,438.78)
1996	231,999.35	4,458.13	-	4,580.37			4,424.38		(3,652.74)	4,421.26			4,424.28			18,655.68
1997	531,481.95	10,213.03	-	10,493.07			10,348.98		(4,380.47)	10,341.68			10,348.74			47,365.02
1998	463,426.20	8,905.26	-	9,149.44			9,239.76			9,233.24			9,239.54			45,767.24
1999	457,024.24	8,782.24	-	9,023.05			9,047.92		(1,110.34)	9,041.53			9,047.71			43,832.10
2000	794,680.89	15,270.70	-	15,689.42			15,405.84		(7,158.31)	15,394.98			15,281.07		(2,337.95)	67,545.74
2001	818,435.22	15,727.16	-	16,158.40			15,043.27		(19,835.98)	15,032.66			15,030.61		(225.26)	56,930.87
2002	449,030.75	8,628.84	-	8,865.23			8,846.97		(1,538.45)	8,840.73			8,846.77			42,489.89
2003	409,893.87	7,876.58	-	8,092.55			8,021.78		(2,040.16)	8,016.12			8,021.59			37,988.46
2004	692,023.07	13,298.01	-	13,662.64			13,297.57		(6,268.70)	13,140.87		(2,058.11)	13,149.84			58,222.11
2005	614,180.19	11,802.17	-	12,125.78			11,642.03		(3,064.40)	11,590.38		(559.67)	11,598.29			55,134.58
2006	602,186.15	11,571.69	-	11,888.98			11,632.56		(3,974.88)	11,624.35			11,632.29			54,374.99
2007	406,256.53	7,806.68	-	8,020.74			6,826.41		(12,628.14)	6,821.59			6,803.79		(272.21)	23,378.86
2008	462,851.62	8,894.22	-	9,138.10			9,228.30		12.16	9,221.79			9,228.08			45,722.65
2009	525,809.34	10,104.02	-	10,381.07			10,483.55			10,476.15			10,483.30			51,928.10
2010	557,479.84	10,712.61	-	11,006.35			11,114.99			11,107.15			11,114.73			55,055.83
2011	1,161,845.01	22,326.17	-	22,938.35			23,164.78			23,148.44			23,164.24			114,741.97
2012	2,044,138.77	39,280.45	-	40,357.51			40,588.52		(741.47)	40,559.89			40,587.57			200,632.47
2013	6,404,247.13	123,064.88	-	126,439.30			127,687.39			127,597.33			127,684.40			632,473.29
2014	3,794,368.57	72,913.10	-	74,912.36			75,574.53		(177.24)	75,521.22			75,572.76			374,316.73
2015	3,427,421.05	34,274.21		67,667.71			68,335.66			68,287.46			68,334.06			306,899.09
2016	2,833,607.27			28,336.07			56,496.24			56,456.40			55,724.75		(2,189.00)	194,824.46
2017	1,397,638.62						13,976.39			27,846.36			27,865.36			69,688.10
2018	1,738,221.77									17,382.22			34,655.72			52,037.94
2019	2,428,031.71												24,280.32			24,280.32
TOTALS	33,269,908.35	446,364.00	-	-	519,393.00	-	560,442.00	-	(74,961.07)	591,118.00	-	(2,617.78)	632,134.00	-	(5,024.42)	2,666,847.73

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FERC Asset # 378 - Measure & Reg Stations Depreciation																	
	\$ Placed	2015			2016			2017			2018			2019			Total
Year Placed in Service	in Service	Booked Depreciation	Catch up Depreciation	Retirements & Removals	Booked Depreciation	Catch up Depreciation	Retirements & Removals	Booked Depreciation	Catch up Depreciation	Retirements & Removals	Booked Depreciation	Catch up Depreciation	Retirements & Removals	Booked Depreciation	Catch up Depreciation	Retirements & Removals	Depreciation
1995	-	-															-
1996	90,139.89	1,887.29	206.66		2,096.80	206.66		1,420.76	206.66	(11,707.14)	1,380.75	206.66		1,447.62	206.66		(2,440.63)
1997	425.35	8.91	0.98		9.89	0.98		9.81	0.98		9.54	0.98		10.00	0.98		53.04
1998	1,200.00	25.12	2.75		27.91	2.75		27.68	2.75		26.90	2.75		28.21	2.75		149.58
1999	8,148.24	170.60	18.68		189.54	18.68		113.59	18.68	(1,128.58)	110.39	18.68		115.73	18.68		(335.33)
2000	3,277.97	68.63	7.52		76.25	7.52		75.62	7.52		73.49	7.52		77.05	7.52		408.64
2001	2,100.12	43.97	4.81		48.85	4.81		48.45	4.81		47.08	4.81		49.36	4.81		261.78
2002	12,652.31	264.91	29.01		294.31	29.01		291.88	29.01		283.66	29.01		297.40	29.01		1,577.21
2003	69,061.06	1,445.95	158.33		1,606.47	158.33		1,593.21	158.33		1,548.34	158.33		1,623.32	158.33		8,608.95
2004	19,847.77	415.56	45.50		461.69	45.50		457.88	45.50		444.98	45.50		466.53	45.50		2,474.15
2005	10,644.24	222.86	24.40		247.60	24.40		111.52	24.40	(1,336.30)	108.38	24.40		113.63	24.40		(410.31)
2006	35,290.17	738.88	80.91		820.91	80.91		783.38	80.91	(279.93)	761.32	80.91		798.19	80.91		4,027.29
2007	178,935.48	3,746.42	410.23		4,162.32	410.23		4,105.52	410.23	(184.96)	3,989.89	410.23		4,183.11	410.23		22,053.46
2008	9,531.82	199.57	21.85		221.73	21.85		211.57	21.85	(61.37)	205.62	21.85		215.57	21.85		1,101.94
2009	27,307.72	571.75	62.61		635.22	62.61		615.62	62.61	(93.38)	598.28	62.61		627.25	62.61		3,267.79
2010	-	-	-		-	-		-	-		-	-		-	-		-
2011	7,334.61	153.57	16.82		170.61	16.82		169.21	16.82		164.44	16.82		172.40	16.82		914.33
2012	56,381.11	1,180.47	129.26		1,311.51	129.26		1,300.69	129.26		1,264.06	129.26		1,325.27	129.26		7,028.31
2013	750,962.78	15,723.13	1,721.68		17,468.58	1,721.68		17,324.44	1,721.68		16,836.51	1,721.68		17,651.85	1,721.68		93,612.90
2014	-	-	-		-	-		-	-		-	-		-	-		-
2015	635,244.89	7,559.41			14,776.80			14,654.87			14,242.12			14,931.83			66,165.03
2016	-	-	-		-	-		-	-		-	-		-	-		-
2017	212,461.66							2,528.29			4,763.37			4,994.04			12,285.71
2018	977,889.07										11,636.88			22,985.90			34,622.78
2019	3,674.39													43.73			43.73
TOTALS	3,112,510.65	34,427.00	2,942.00	-	44,627.00	2,942.00	-	45,844.00	2,942.00	(14,791.66)	58,496.00	2,942.00		72,158.00	2,942.00	-	255,470.34

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FERC Asset # 380 - Services Depreciation		2015			2016			2017			2018			2019			Total
Year Placed in Service	\$ Placed in Service	Booked Depreciation	Catch up Depreciation	Retirements & Removals	Booked Depreciation	Catch up Depreciation	Retirements & Removals	Booked Depreciation	Catch up Depreciation	Retirements & Removals	Booked Depreciation	Catch up Depreciation	Retirements & Removals	Booked Depreciation	Catch up Depreciation	Retirements & Removals	Depreciation
1995	7,496.45	143.78			147.21			149.18			151.12			149.90			741.18
1996	111,183.54	2,132.45			2,183.31			2,212.53			2,224.05		(374.22)	2,194.94		(254.92)	10,318.14
1997	155,157.54	2,975.86			3,046.83			3,087.60			3,127.78		-	3,091.36		(243.80)	15,085.63
1998	159,464.09	3,058.45			3,131.40			3,173.30			3,214.59		-	3,188.59			15,766.34
1999	198,452.78	3,806.24			3,897.02			3,949.17			4,000.56		-	3,968.20			19,621.19
2000	323,062.48	6,196.20			6,343.98			6,428.88			6,512.53		-	6,459.86			31,941.45
2001	258,670.79	4,961.20			5,079.52			5,147.50			5,176.92		(627.21)	5,077.33		(1,034.50)	23,780.76
2002	259,608.26	4,979.18			5,097.93			5,166.15			5,233.38		-	5,191.05			25,667.68
2003	229,729.96	4,406.12			4,511.21			4,571.58			4,631.07		-	4,574.00		(312.12)	22,381.86
2004	261,704.69	5,019.38			5,139.10			5,207.87			5,275.64		-	5,232.97			25,874.95
2005	231,518.71	4,440.43			4,546.33			4,607.17			4,667.13		-	4,629.38			22,890.44
2006	233,574.81	4,479.87			4,586.71			4,648.09			4,708.57		-	4,670.49			23,093.73
2007	193,981.28	3,720.48			3,809.21			3,860.19			3,889.62		(232.19)	3,844.67		(160.75)	18,731.23
2008	204,686.01	3,925.79			4,019.42			4,024.96		(412.00)	4,110.78		(153.11)	4,013.57		(168.94)	19,360.47
2009	164,105.82	3,147.48			3,222.55			3,265.67			3,308.17		-	3,281.41			16,225.27
2010	188,509.50	3,615.53			3,701.76			3,751.30			3,800.11		-	3,769.38			18,638.09
2011	297,289.55	5,701.89			5,837.88			5,916.00			5,992.98		-	5,944.51			29,393.26
2012	599,011.58	11,488.79			11,762.79			11,920.21			11,945.63		(751.00)	11,849.01			58,215.43
2013	795,105.77	15,249.79			15,613.50			15,822.44			16,007.82		(106.84)	15,855.78		(137.26)	78,305.23
2014	650,905.60	12,484.09			12,781.84			12,952.89			13,100.34		(88.95)	12,994.38			64,224.59
2015	1,080,800.40	10,808.00			21,223.69			21,507.70			21,774.16		(37.74)	21,598.04			96,873.85
2016	710,382.05				7,103.82			14,136.46			14,190.74		(240.78)	14,075.96			49,266.20
2017	653,917.36							6,539.17			13,182.15			13,075.53			32,796.85
2018	756,516.04										7,565.16			15,127.06			22,692.22
2019	765,063.80													7,650.64			7,650.64
TOTALS	9,489,898.86	116,741.00	-	-	136,787.00	-	-	152,046.00	-	(412.00)	167,791.00	-	(2,612.04)	181,508.00	-	(2,312.29)	749,536.67

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FERC Asset # 381 - Meters Disposals		2015	2015	2015	2016	2016	2016	2017	2017	2017	2018	2018	2018	2019	2019		Total
Year Placed in Service	\$ Placed in Service	Booked Depreciation	Catch up Depreciation	Retirements & Removals	Booked Depreciation	Catch up Depreciation	Retirements & Removals	Booked Depreciation	Catch up Depreciation	Retirements & Removals	Booked Depreciation	Catch up Depreciation	Retirements & Removals	Booked Depreciation	Catch up Depreciation	Retirements & Removals	Depreciation
1995	-	-			-			-			-			-			-
1996	11,897.13	396.58			396.58			396.58			396.58			394.69		(52.75)	1,928.27
1997	35,786.51	1,192.90			1,192.90			1,192.93			1,192.93			1,194.17			5,965.82
1998	25,369.15	845.65			845.65			845.67			845.67			843.98		(53.64)	4,172.98
1999	13,693.27	456.45			456.45			456.46			456.46			456.93			2,282.75
2000	38,632.99	1,287.79			1,287.79			1,287.81			1,287.81			1,286.53		(49.51)	6,388.21
2001	11,125.89	370.87			370.87			370.88			370.88			369.41		(33.03)	1,819.87
2002	17,552.92	585.11			585.11			585.12			585.12			585.73			2,926.17
2003	17,969.69	599.00			599.00			599.01			599.01			599.63			2,995.65
2004	23,728.82	790.97			790.97			790.99			790.99			791.23		(8.66)	3,946.49
2005	53,477.24	1,782.60			1,782.60			1,782.64			1,782.64			1,784.49			8,914.97
2006	7,312.16	243.74			243.74			243.75			243.75			244.00			1,218.98
2007	35,700.03	1,190.02			1,190.02			1,190.04			1,190.04			1,170.15		(251.57)	5,678.70
2008	27,168.24	905.62			905.62			903.41		(66.95)	903.41			904.35			4,455.46
2009	28,130.84	937.71			937.71			937.73			937.73			938.70			4,689.57
2010	-	-			-			-			-			-			-
2011	-	-			-			-			-			-			-
2012	-	-			-			-			-			-			-
2013	-	-			-			-			-			-			-
2014	-	-			-			-			-			-			-
2015	-	-			-			-			-			-			-
2016	-	-			-			-			-			-			-
2017	-	-			-			-			-			-			-
2018	-	-			-			-			-			-			-
2019	-	-			-			-			-			-			-
TOTALS	347,544.88	11,585.00	-	-	11,585.00	-	-	11,583.00	-	(66.95)	11,583.00	-	-	11,564.00		(449.16)	57,383.89

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FERC Asset # 382 - Meter Installations Depreciated	2015	2015	2015	2016	2016	2016	2017	2017	2017	2018	2018	2018	2019	2019	2019	Total	
Year Placed in Service	\$ Placed in Service	Booked Depreciation	Catch up Depreciation	Retirements & Removals	Booked Depreciation	Catch up Depreciation	Retirements & Removals	Booked Depreciation	Catch up Depreciation	Retirements & Removals	Booked Depreciation	Catch up Depreciation	Retirements & Removals	Booked Depreciation	Catch up Depreciation	Retirements & Removals	Depreciation
1995	-	-			-			-			-			-			-
1996	33,151.32	628.72			676.37			788.15			834.63			850.58			3,778.44
1997	38,359.24	727.49			782.62			911.97			965.75			984.20			4,372.02
1998	24,213.87	459.22			494.02			575.67			609.62			621.26			2,759.79
1999	37,985.10	720.39			774.99			903.07			956.33			974.60			4,329.37
2000	36,753.96	697.04			749.87			873.80			925.33			943.01			4,189.05
2001	44,856.00	850.70			915.17			1,066.42			1,129.31			1,150.89			5,112.49
2002	11,386.72	215.95			232.32			270.71			286.68			292.15			1,297.81
2003	10,972.95	208.10			223.87			260.87			276.26			281.54			1,250.65
2004	39,227.55	743.95			800.34			932.61			987.61			1,006.48			4,470.98
2005	59,077.32	1,120.40			1,205.32			1,404.52			1,487.36			1,515.77			6,733.37
2006	31,549.24	598.33			643.68			750.06			794.30			809.47			3,595.84
2007	22,585.82	428.34			460.80			536.96			568.63			578.37		(10.40)	2,562.71
2008	36,672.14	695.49			748.20			867.95		(27.96)	919.14			936.70			4,139.51
2009	23,161.84	439.27			472.56			550.66			583.13			594.27			2,639.88
2010	42,329.69	802.79			863.63			1,006.36			1,065.71			1,086.07			4,824.55
2011	80,715.46	1,530.77			1,646.79			1,918.96			2,032.13			2,070.95			9,199.59
2012	140,688.24	2,668.16			2,870.38			3,344.77			3,542.03			3,609.69			16,035.02
2013	299,433.94	5,678.78			6,109.17			7,118.84			7,538.67			7,641.04		(192.05)	33,894.46
2014	238,439.51	4,522.02			4,864.74			5,668.74			6,003.05			6,117.73			27,176.28
2015	591,209.22	5,912.09			12,062.08			14,055.61			14,884.53			15,168.86			62,083.17
2016	404,111.02				4,041.11			9,607.47			10,174.07			10,368.42			34,191.07
2017	410,481.64							4,104.82			10,334.46			10,531.87			24,971.15
2018	306,328.54										3,063.29			7,859.58			10,922.87
2019	262,251.98													2,622.52			2,622.52
TOTALS	3,225,942.31	29,648.00		-	41,638.00			57,519.00	-	(27.96)	69,962.00			78,616.00		(202.45)	277,152.59

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FERC Asset # 387 - Other Equipment Dep	2015	2015	2015	2016	2016	2016	2017	2017	2017	2018	2018	2018	2019	2019	2019	Total
\$ Placed	Booked	Catch up	Retirements	Booked	Catch up	Retirements	Booked	Catch up	Retirements	Booked	Catch up	Retirements	Booked	Catch up	Retirements	
in Service	Depreciation	Depreciation	& Removals	Depreciation	Depreciation	& Removals	Depreciation	Depreciation	& Removals	Depreciation	Depreciation	& Removals	Depreciation	Depreciation	& Removals	Depreciation
1995	41,000.00	4,671.30		4,647.36			4,486.21			4,575.75			4,657.91			23,038.54
1996	7,036.41	801.69		797.58			769.92			785.29			(0.01)		(7,036.51)	(3,882.04)
1997	3,075.00	350.35		348.55			336.47			343.18			-		(3,075.00)	(1,696.45)
1998	-	-		-			-			-			-		-	-
1999	-	-		-			-			-			-		-	-
2000	2,494.82	284.25		282.79			272.98			278.43			-		(2,494.82)	(1,376.37)
2001	-	-		-			-			-			-		-	-
2002	5,231.76	596.08		593.02			572.46			583.88			-		(5,231.76)	(2,886.32)
2003	-	-		-			-			-			-		-	-
2004	2,471.93	281.64		280.19			270.48			275.88			-		(2,467.67)	(1,359.48)
2005	25,104.25	2,860.23		2,845.58			2,746.90			2,801.72			2,324.41		(4,430.65)	9,148.20
2006	1,528.28	174.12		173.23			167.22			170.56			-		(1,528.28)	(843.14)
2007	1,438.75	163.92		163.08			157.43			160.57			-		(1,438.75)	(793.75)
2008	8,749.67	996.89		991.78			957.39			976.49			-		(8,749.67)	(4,827.12)
2009	3,382.65	385.40		383.42			370.13			377.52			-		(3,382.65)	(1,866.18)
2010	-	-		-			-			-			-		-	-
2011	1,116.63	127.22		126.57			122.18			124.62			126.86			627.45
2012	34,432.02	3,922.99		3,902.88			3,767.55			3,842.74			3,911.74			19,347.89
2013	40,733.49	4,640.94		4,617.16			4,457.05			4,546.00			4,627.63			22,888.78
2014	44,339.96	5,051.84		5,025.95			4,851.67			4,948.50			5,037.36			24,915.31
2015	58,082.33	3,630.15		6,583.65			6,355.36			6,482.20			6,598.59			29,649.94
2016	25,875.15			1,617.20			2,831.25			2,887.76			2,939.61			10,275.82
2017	2,021.63						126.35			225.62			229.67			581.65
2018	17,604.71									1,100.29			2,000.03			3,100.32
2019	32,259.17												2,016.20			2,016.20
TOTALS	357,978.61	28,939.00	-	-	33,380.00	-	-	33,619.00	-	-	35,487.00	-	-	34,470.00	(39,835.76)	126,059.24

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FERC Asset # 391 - Office Equipment Dep	2015	2015	2015	2016	2016	2016	2017	2017	2017	2018	2018	2018	2019	2019	2019	Total	
Year Placed in Service	\$ Placed in Service	Booked Depreciation	Catch up Depreciation	Retirements & Removals	Booked Depreciation	Catch up Depreciation	Retirements & Removals	Booked Depreciation	Catch up Depreciation	Retirements & Removals	Booked Depreciation	Catch up Depreciation	Retirements & Removals	Booked Depreciation	Catch up Depreciation	Retirements & Removals	Depreciation
1995	-	-			-			-			-						-
1996	196.53	36.12	2.85		34.82	2.84		-		(76.62)	-						0.00
1997	-	-	-		-			-			-						-
1998	-	-	-		-			-			-						-
1999	-	-	-		-			-			-						-
2000	-	-	-		-			-			-						-
2001	-	-	-		-			-			-						-
2002	-	-	-		-			-			-						-
2003	2,354.48	432.70	34.12		417.10	34.12		-		(2,354.48)	-						(1,436.43)
2004	737.00	135.45	10.68		130.56	10.68		-		(737.00)	-						(449.63)
2005	2,558.27	470.16	37.08		453.20	37.08		-		(2,558.27)	-						(1,560.76)
2006	-	-	-		-			-			-						-
2007	-	-	-		-			-			-						-
2008	-	-	-		-			-			-						-
2009	3,604.30	662.39	52.23		638.51	52.23		79.82	5.81	(3,174.81)	-		(429.49)				(2,113.31)
2010	15,172.83	2,788.45	219.89		2,687.89	219.89		1,872.61	136.20	(5,096.74)	1,808.74	127.38	-		(10,076.09)		(5,311.78)
2011	9,029.31	1,659.40	130.86		1,599.56	130.86		769.43	55.96	(4,889.17)	500.65	35.26	(1,351.11)	207.59	17.06	(1,706.59)	(2,840.25)
2012	16,845.90	3,095.92	244.14		2,984.28	244.14		3,130.76	227.71	(60.00)	1,456.06	102.54	(8,734.52)	0.00	0.00	(8,093.18)	(5,402.15)
2013	15,889.20	2,920.10	230.27		2,814.80	230.27		2,952.96	214.78		2,852.25	200.86	-	-	-	(15,284.47)	(2,868.18)
2014	27,869.17	5,121.76	403.89		4,937.06	403.89		5,179.41	376.72		5,002.75	352.31		4,121.62	338.65	(6,103.93)	20,134.13
2015	20,859.01	1,737.56			3,695.20			3,876.59	281.96		3,744.37	263.69		3,197.22	262.69	(3,116.68)	13,942.60
2016	4,946.34				412.03			919.26	66.86		887.91	62.53		971.44	79.82		3,399.86
2017	17,516.86							1,459.15			3,144.42	221.44		3,122.48	256.55	(565.60)	7,638.45
2018	25,484.32										2,122.84			5,005.04	411.23		7,539.11
2019	70,067.29													5,836.61			5,836.61
TOTALS	233,130.81	19,060.00	1,366.00	-	20,805.00	1,366.00	-	20,240.00	1,366.00	(18,947.09)	21,520.00	1,366.00	(10,515.12)	22,462.00	1,366.00	(44,946.54)	36,508.25

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FERC Asset # 392 - Vehicles	Depreciation \$ Placed in Service	2015 Booked Depreciation	2015 Catch up Depreciation	2015 Retirements & Removals	2016 Booked Depreciation	2016 Catch up Depreciation	2016 Retirements & Removals	2017 Booked Depreciation	2017 Catch up Depreciation	2017 Retirements & Removals	2018 Booked Depreciation	2018 Catch up Depreciation	2018 Retirements & Removals	2019 Booked Depreciation	2019 Catch up Depreciation	2019 Retirements & Removals	Total Depreciation
1995	-																-
1996	-																-
1997	-																-
1998	-																-
1999	-																-
2000	-																-
2001	-																-
2002	-																-
2003	-																-
2004	-																-
2005	-																-
2006	25,608.11			(25,608.11)													(25,608.11)
2007	8,956.97			(8,956.97)													(8,956.97)
2008	43,084.76			(22,427.91)			(20,656.85)										(43,084.76)
2009	265.75			(265.75)													(265.75)
2010	-																-
2011	27,669.77								(27,669.77)								(27,669.77)
2012	31,576.21																-
2013	93,424.25												(33,143.32)			(30,517.30)	(63,660.62)
2014	113,087.92												(32,811.68)			(77,932.81)	(110,744.49)
2015	143,891.01	23,981.84			47,963.67			47,963.67			23,981.84						143,891.01
2016	128,366.12				21,394.35			42,788.71			42,788.71			21,394.35			128,366.12
2017	75,918.63							12,653.11			25,306.21			25,306.21			63,265.53
2018	125,464.84										20,910.81			41,821.61			62,732.42
2019	193,135.37													32,189.23			32,189.23
Prior Years Adjustments		(35,724.00)	26,048.00		105,589.00	26,048.00		47,301.00	26,048.00		7,155.00	26,048.00		(4,330.41)	26,048.00		250,230.59
TOTALS	1,010,449.71	(11,742.17)	26,048.00	(57,258.74)	174,947.02	26,048.00	(20,656.85)	150,706.48	26,048.00	(27,669.77)	120,142.56	26,048.00	(65,955.00)	116,381.00	26,048.00	(108,450.11)	400,684.42

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FERC Asset # 397 - Communication Equip		2015	2015	2015	2016	2016	2016	2017	2017	2017	2018	2018	2018	2019	2019	2019	Total
Year Placed in Service	\$ Placed in Service	Booked Depreciation	Catch up Depreciation	Retirements & Removals	Booked Depreciation	Catch up Depreciation	Retirements & Removals	Booked Depreciation	Catch up Depreciation	Retirements & Removals	Booked Depreciation	Catch up Depreciation	Retirements & Removals	Booked Depreciation	Catch up Depreciation	Retirements & Removals	Depreciation
1995	-	-			-			-									-
1996	-	-			-			-									-
1997	-	-			-			-									-
1998	-	-			-			-									-
1999	-	-			-			-									-
2000	-	-			-			-									-
2001	-	-			-			-									-
2002	-	-			-			-									-
2003	-	-			-			-									-
2004	-	-			-			-									-
2005	-	-			-			-									-
2006	-	-			-			-									-
2007	-	-			-			-									-
2008	3,675.35	435.72			435.72			390.11		(3,675.35)							(2,413.80)
2009	-	-			-			-									-
2010	-	-			-			-									-
2011	-	-			-			-									-
2012	837.46	99.28			99.28			88.89		(837.46)							(550.01)
2013	-	-			-			-									-
2014	-	-			-			-									-
2015	-	-			-			-									-
2016	-	-			-			-									-
2017	-	-			-			-									-
2018	-	-			-			-									-
2019	2,055.26												86.00				86.00
TOTALS	6,568.07	535.00		-	535.00		-	479.00		(4,512.81)	-		86.00		-		(2,877.81)

Accruals
Five Year Recap

SUMMARY OF ACCRUALS									
		STRAIGHT LINE METHOD							
Acct. No.	TITLE OF ACCOUNTS	GROSS PLANT 12/31/2014	NET SALVAGE %	AMOUNT 12/31/2014	DEPRECIATION RESERVE 12/31/2014	NET BALANCE 12/31/2014	SERVICE & LIFE	ANNUAL ACCURAL	S/L %
Distribution Plant									
374	Land and land rights	67,539	0.00	0	0	67,539	NA	-	
375	Structures & Improvements								
376	Mains	21,444,988	-27.00	0	2,144,434	19,300,554	50	0	0.00%
377	Compressor station equip.								
378	Meas. & reg. sta. equip.-gen.	1,283,241	-21.00	0	126,598	1,156,643	50 & 20	0	0.00%
379	Meas. & reg. sta. equip. + CG.								
380	Services	5,523,219	-40.00	0	798,641	4,724,578	50	0	0.00%
381	Meters	347,545	0.00	0	134,429	213,116	30	0	0.00%
382	Meter installations	1,251,560	-35.00	0	136,599	1,114,961	50	0	0.00%
383	House regulators	74,480	-35.00	0	24,137	50,343	30 & 50	0	0.00%
384	House reg. install.								
385	Indus. meas. & reg. equip.								
386	Other prop. on cust. prem.								
387	Other equip.	222,136	0.00	0	83,490	138,646	8	0	0.00%
	Total distribution	30,214,708		0	3,448,328	26,766,380		0	0.00%
General Plant									
389	Land and land rights								
390	Structures & Improvements								
391	Office. furn. & equip.	94,256	0.00	0	38,818	55,438	8	0	0.00%
392	Trans. equip.	343,674	30.00	0	185,639	158,035	5	0	0.00%
393	Store equip.								
394	Tools, shop., & gar. equip.								
395	Laboratory equip.								
396	Power operated equip.								
397	Communications equip.	4,512	0.00	0	2,963	1,549	10	0	0.00%
398	Miscellaneous equip.								
399	Other tangible property								
	Total general plant	442,442		0	227,420	215,022		0	0.00%
	Total gas plant in service	30,657,150		0	3,675,748	26,981,402		0	0.00%

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SUMMARY OF ACCRUALS									
		STRAIGHT LINE METHOD							
Acct.	TITLE OF ACCOUNTS	GROSS PLANT	NET SALVAGE		DEPRECIATION	NET	SERVICE &	ANNUAL	S/L
No.		12/31/2015	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%
		12/31/2015		12/31/2015	12/31/2015	12/31/2015			
Distribution Plant									
374	Land and land rights	68,239	0.00	0	0	68,239	NA	-	
375	Structures & Improvements								
376	Mains	24,872,409	-27.00	190,501	2,590,798	22,091,110	50	636,865	2.56%
377	Compressor station equip.								
378	Meas. & reg. sta. equip.-gen.	1,918,486	-21.00	11,866	163,967	1,742,653	50,42 & 20	49,235	2.57%
379	Meas. & reg. sta. equip. + CG.								
380	Services	6,604,019	-40.00	80,295	915,382	5,608,342	50	197,036	2.98%
381	Meters	347,545	0.00	0	146,014	201,531	30	11,585	3.33%
382	Meter installations	1,842,769	-35.00	15,930	166,247	1,660,592	50	45,578	2.47%
383	House regulators	74,480	-35.00	1,241	24,593	48,646	30 & 50	1,697	2.28%
384	House reg. install.								
385	Indus. meas. & reg. equip.								
386	Other prop. on cust. prem.								
387	Other equip.	280,218	0.00	0	112,429	167,789	8	28,939	10.33%
	Total distribution	36,008,165		299,833	4,119,430	31,588,902		970,935	2.70%
General Plant									
389	Land and land rights								
390	Structures & Improvements								
391	Office. furn. & equip.	115,116	0.00	0	59,244	55,872	8	20,426	17.74%
392	Trans. equip.	430,306	30.00	14,080	142,686	273,540	5	(28,873)	-6.71%
393	Store equip.								
394	Tools, shop., & gar. equip.								
395	Laboratory equip.								
396	Power operated equip.								
397	Communications equip.	4,513	0.00	0	3,498	1,015	10	535	11.85%
398	Miscellaneous equip.								
399	Other tangible property								
	Total general plant	549,935		14,080	205,428	330,427		(7,912)	-1.44%
	Total gas plant in service	36,558,100		313,913	4,324,858	31,919,329		963,023	2.63%

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SUMMARY OF ACCRUALS									
		STRAIGHT LINE METHOD							
Acct.	TITLE OF ACCOUNTS	NET SALVAGE			DEPRECIATION	NET	SERVICE &	ANNUAL	S/L
No.		GROSS PLANT	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%
		12/31/2016		12/31/2016	12/31/2016	12/31/2016			
	<u>Distribution Plant</u>								
374	Land and land rights	72,839	0.00	0	0	72,839	NA	-	
375	Structures & Improvements								
376	Mains	27,706,016	-27.00	397,907	3,110,191	24,197,918	50	726,799	2.62%
377	Compressor station equip.								
378	Meas. & reg. sta. equip.-gen.	1,772,944	-21.00	24,680	211,536	1,536,728	50,42 & 20	60,383	3.41%
379	Meas. & reg. sta. equip. + CG.								
380	Services	7,314,401	-40.00	169,003	1,052,169	6,093,229	50	225,495	3.08%
381	Meters	347,545	0.00	0	157,599	189,946	30	11,585	3.33%
382	Meter installations	2,246,880	-35.00	33,929	207,885	2,005,066	50	59,637	2.65%
383	House regulators	74,480	-35.00	2,482	25,758	46,240	30 & 50	2,406	3.23%
384	House reg. install.								
385	Indus. meas. & reg. equip.								
386	Other prop. on cust. prem.								
387	Other equip.	306,093	0.00	0	145,809	160,284	8	33,380	10.91%
	Total distribution	39,841,198		628,001	4,910,947	34,302,250		1,119,685	2.81%
	<u>General Plant</u>								
389	Land and land rights								
390	Structures & Improvements								
391	Office. furn. & equip.	120,063	0.00	60	81,475	38,528	8	22,231	18.52%
392	Trans. equip.	538,015	30.00	(67,348)	323,024	282,339	5	98,910	18.38%
393	Store equip.								
394	Tools, shop., & gar. equip.								
395	Laboratory equip.								
396	Power operated equip.								
397	Communications equip.	4,513	0.00	0	4,033	480	10	535	11.85%
398	Miscellaneous equip.								
399	Other tangible property								
	Total general plant	662,591		(67,288)	408,532	321,347		121,676	18.36%
	Total gas plant in service	40,503,789		560,713	5,319,479	34,623,597		1,241,361	3.06%

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SUMMARY OF ACCRUALS									
		STRAIGHT LINE METHOD							
Acct. No.	TITLE OF ACCOUNTS	GROSS PLANT 12/31/2017	NET SALVAGE %	AMOUNT 12/31/2017	DEPRECIATION RESERVE 12/31/2017	NET BALANCE 12/31/2017	SERVICE & LIFE	ANNUAL ACCURAL	S/L %
Distribution Plant									
374	Land and land rights	74,939	0.00	0	0	74,939	NA	-	
375	Structures & Improvements								
376	Mains	28,805,991	-27.00	383,456	3,595,672	24,826,863	50	471,030	1.64%
377	Compressor station equip.								
378	Meas. & reg. sta. equip.-gen.	1,944,528	-21.00	11,749	245,530	1,687,249	50,42 & 20	21,063	1.08%
379	Meas. & reg. sta. equip. + CG.								
380	Services	7,965,893	-40.00	263,273	1,203,803	6,498,817	50	245,904	3.09%
381	Meters	347,478	0.00	(48)	169,163	178,363	30	11,516	3.31%
382	Meter installations	2,657,198	-35.00	53,103	265,376	2,338,719	50	76,665	2.89%
383	House regulators	74,480	-35.00	3,724	26,923	43,833	30 & 50	2,407	3.23%
384	House reg. install.								
385	Indus. meas. & reg. equip.								
386	Other prop. on cust. prem.								
387	Other equip.	308,115	0.00	0	179,428	128,687	8	33,619	10.91%
	Total distribution	42,178,622		715,257	5,685,895	35,777,470		862,204	2.04%
General Plant									
389	Land and land rights								
390	Structures & Improvements								
391	Office. furn. & equip.	118,573	0.00	(159)	84,233	34,499	8	2,599	2.19%
392	Trans. equip.	586,264	30.00	(116,661)	472,109	230,816	5	99,772	17.02%
393	Store equip.								
394	Tools, shop., & gar. equip.								
395	Laboratory equip.								
396	Power operated equip.								
397	Communications equip.	4,513	0.00	0	4,512	1	10	479	10.61%
398	Miscellaneous equip.								
399	Other tangible property								
	Total general plant	709,350		(116,820)	560,854	265,316		102,850	14.50%
	Total gas plant in service	42,887,972		598,437	6,246,749	36,042,786		965,054	2.25%

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SUMMARY OF ACCRUALS									
		STRAIGHT LINE METHOD							
Acct.	TITLE OF ACCOUNTS	NET SALVAGE		DEPRECIATION		NET	SERVICE &	ANNUAL	S/L
No.		GROSS PLANT	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%
		12/31/2018		12/31/2018	12/31/2018	12/31/2018			
	Distribution Plant								
374	Land and land rights	75,539	0.00	0	0	75,539	NA	-	
375	Structures & Improvements								
376	Mains	30,534,638	-27.00	600,038	4,184,172	25,750,428	50	805,082	2.64%
377	Compressor station equip.								
378	Meas. & reg. sta. equip.-gen.	2,922,417	-21.00	25,334	306,968	2,590,115	50,42 & 20	75,023	2.57%
379	Meas. & reg. sta. equip. + CG.								
380	Services	8,702,297	-40.00	343,206	1,368,982	6,990,109	50	245,112	2.82%
381	Meters	347,478	0.00	(48)	180,746	166,780	30	11,583	3.33%
382	Meter installations	2,963,526	-35.00	74,151	335,338	2,554,037	50	91,010	3.07%
383	House regulators	74,480	-35.00	4,966	28,088	41,426	30 & 50	2,407	3.23%
384	House reg. install.								
385	Indus. meas. & reg. equip.								
386	Other prop. on cust. prem.								
387	Other equip.	325,720	0.00	0	214,915	110,805	8	35,487	10.89%
	Total distribution	45,946,095		1,047,647	6,619,209	38,279,239		1,265,704	2.75%
	General Plant								
389	Land and land rights								
390	Structures & Improvements								
391	Office. furn. & equip.	133,542	0.00	(159)	96,604	37,097	8	12,371	9.26%
392	Trans. equip.	643,431	30.00	(141,295)	552,345	232,381	5	55,602	8.64%
393	Store equip.								
394	Tools, shop., & gar. equip.								
395	Laboratory equip.								
396	Power operated equip.								
397	Communications equip.	0	0.00	0	0	0	10	-4,512	#DIV/0!
398	Miscellaneous equip.								
399	Other tangible property								
	Total general plant	776,973		(141,454)	648,949	269,478		63,461	8.17%
	Total gas plant in service	46,723,068		906,193	7,268,158	38,548,717		1,329,165	2.84%

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SUMMARY OF ACCRUALS									
		STRAIGHT LINE METHOD							
Acct.	TITLE OF ACCOUNTS	NET SALVAGE		DEPRECIATION	NET	SERVICE &	ANNUAL	S/L	
No.		GROSS PLANT	%	AMOUNT	RESERVE	BALANCE	LIFE	ACCURAL	%
		12/31/2019		12/31/2019	12/31/2019	12/31/2019			
	Distribution Plant								
374	Land and land rights	77,539	0.00	0	0	77,539	NA	-	
375	Structures & Improvements								
376	Mains	32,916,057	-27.00	778,255	4,811,282	27,326,520	50	805,327	2.45%
377	Compressor station equip.								
378	Meas. & reg. sta. equip.-gen.	2,926,092	-21.00	43,814	382,071	2,500,207	50,42 & 20	93,583	3.20%
379	Meas. & reg. sta. equip. + CG.								
380	Services	9,459,805	-40.00	442,261	1,548,178	7,469,366	50	278,251	2.94%
381	Meters	346,547	0.00		191,813	154,734	30	11,115	3.21%
382	Meter installations	3,224,111	-35.00	95,720	413,752	2,714,639	50	99,983	3.10%
383	House regulators	74,480	-35.00	6,207	29,253	39,020	30 & 50	2,406	3.23%
384	House reg. install.								
385	Indus. meas. & reg. equip.								
386	Other prop. on cust. prem.								
387	Other equip.	317,925	0.00	0	209,548	108,377	8	-5,367	-1.69%
	Total distribution	49,342,556		1,366,257	7,585,897	40,390,402		1,285,298	2.60%
	General Plant								
389	Land and land rights	60,400	0.00	0	0	60,400	NA		
390	Structures & Improvements	621,723	0.00	0	11,931	609,792	15 - 40	11,931	1.92%
391	Office. furn. & equip.	154,720	0.00	0	75,326	79,394	8	-21,119	-13.65%
392	Trans. equip.	728,116	30.00	(117,633)	586,262	259,488	5	88,547	12.16%
393	Store equip.								
394	Tools, shop., & gar. equip.								
395	Laboratory equip.								
396	Power operated equip.								
397	Communications equip.	2,055	0.00	0	86	1,969	10	86	4.18%
398	Miscellaneous equip.								
399	Other tangible property								
	Total general plant	1,567,014		(117,633)	673,605	1,011,043		79,445	5.07%
	Total gas plant in service	50,909,570		1,248,624	8,259,502	41,401,445		1,364,743	2.68%

Service Life and Salvage Values

		Approved in 15-671 Average Service Life	GMG Proposed Average Service Life	Approved in 15-671 Salvage Value	GMG Proposed Salvage Value
FERC ACCT #	DESCRIPTION				
374	Land and land rights				
376	Mains	50	50	-27%	-27%
378	Meas. & reg. sta. equip.-gen.	42	42	-21%	-21%
380	Services	50	50	-40%	-40%
381	Meters	30	30	0%	0%
382	Meter installations	50	50	-35%	-35%
383	House regulators	42	42	-35%	-35%
387	Other equip.	8	8	0%	0%
391	Office. furn. & equip.	6	6	0%	0%
392	Trans. equip.	3	4	30%	0%
397	Communications equip.	10	10	0%	0%
390	Structures & Improvements				
390.1	Structures		40		0%
390.2	Improvements		15		0%

Major Future Activity

While GMG intends to continue its normal course of continued investment in growing its natural gas distribution business, GMG does not anticipate any major future additions or retirements to its plant accounts that would likely have a material effect on the current study results or certification proposal. GMG’s current planned capital expenditures are discussed in detail in its 2020-2021 capital structure docket, namely: Docket No. G022/S-19-727.

As detailed above, GMG’s proposed depreciation rates reflect four principal factors: (1) the plant in service by age, (2) the book depreciation reserve, (3) the future net salvage, and (4) the composite remaining life for each property group. Factors considered in arriving at the service life within the industry are the average age, realized life, and the survival characteristics of the property. The net salvage estimates are influenced by industry standards, GMG’s past experience, and future estimates of the cost of removal and gross salvage amounts. Consequently, GMG’s approach will allow it to recover its undepreciated fixed capital investment via its annual depreciation expense in each year throughout the useful life of its revenue-producing assets.

REQUEST FOR COMMISSION ACTION

GMG performed its depreciation study related to its gas plant as of December 31, 2019. It investigated and analyzed its own historical plant data, reviewed its past experiences, considered its future expectations, and considered general industry standards and data to determine the remaining lives of its assets. GMG believes that its proposed depreciation rates, which resulted from its comprehensive depreciation study, are reasonable and appropriate, as they incorporate industry standard service life and net salvage parameters as applied to GMG's asset groups over their remaining average lives.

GMG believes that the proposed depreciation rates reflected herein should be prospectively adopted by the Commission; therefore, GMG respectfully requests that the Commission certify its proposed depreciation methodology and rates.

Dated: July 22, 2020

Respectfully submitted,

/s/

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