

Index of Plant Additions Between January and September 2021 Compared to Case No. 20-0431-TF Cost of Service as Approved

| Description                        | FERC Account Number | Jan - Sept 2021 Plant Additions Per Case No. 20-0431-TF Per Schedule |                                | Jan - Sept 2021 Plant Additions Current COS Per Schedule 12c |             | Difference   | Timing Current COS  | Notes: |
|------------------------------------|---------------------|--|--------------------------------|--|-------------|--|---|--------|
|                                    |                     | 12c as approved  | Timing per Case No. 20-0431-TF |  |             |  |   |        |
| CIS Project                        | 391-8               | \$3,199,094  | Feb-May                        | \$3,819,506  | \$620,413   | 3.5 MM April, rest May-July                                  | Project go live has been delayed resulting in higher costs. |        |
| LPG Equipment                      | 311                 | \$224,400  | Sept                           | \$469,800  | \$245,400   | Unchanged  | Quote from vendor for turn key operation                    |        |
| ROW-Transmission                   | 365-2               | \$0  |                                | \$0  | \$0         |  |   |        |
| Structures                         | 366-0               | \$0  |                                | \$0  | \$0         |  |   |        |
| M&R Station Struc & Improvements   | 366-2               | \$0  |                                | \$0  | \$0         |  |   |        |
| Mains-Transmission                 | 367                 | -\$23,636  | Quarterly                      | \$805,914  | \$829,549   | Quarterly retirements unchanged and \$829,000 added in Sept. | Beebe Road main line valve replacement has been added.      |        |
| Gate Stations                      | 369                 | \$236,352  | Quarterly                      | \$284,529  | \$48,177    | Unchanged  | Minor adjustments   |        |
| Compressor Equipment - CNG         | 363                 | \$0  |                                | \$0  | \$0         |  |   |        |
| Commun. Equipment                  | 370                 | \$0  |                                | \$0  | \$0         |  |   |        |
| Asset Retirement Costs             | 372                 | \$0  |                                | \$0  | \$0         |  |   |        |
| Land Rights - Distribution         | 374-2               | \$0  |                                | \$0  | \$0         |  |   |        |
| Mains - Distribution               | 376-1               | \$1,643,261  | Mar-Sept                       | \$3,048,947  | \$1,405,686 | Unchanged  | Milton reinforcement project was delayed to CY 2021         |        |
| Regulators                         | 378                 | \$0  |                                | \$0  | \$0         |  |   |        |
| Services                           | 380-2               | \$1,845,525  | Mar-Sept                       | \$1,953,123  | \$107,598   | Unchanged  | Average service length has increased                        |        |
| Meters                             | 381                 | \$569,908  | Mar-Sept                       | \$569,908  | \$0         | Unchanged  |   |        |
| Meter Installation                 | 382                 | \$455,456  | Mar-Sept                       | \$455,456  | \$0         | Unchanged  |   |        |
| House Regulators                   | 383                 | \$0  |                                | \$0  | \$0         |  |   |        |
| Indus. M&R Stations                | 385                 | -\$5,828   | Quarterly                      | -\$5,828   | \$0         | Unchanged  |   |        |
| Rental Property Water Heaters      | 386                 | -\$276,234   | Jan-Sept                       | -\$276,234   | \$0         | Unchanged  |   |        |
| Rental Property Conversion Burners | 386-1               | -\$58,777  | Jan-Sept                       | -\$58,777  | \$0         | Unchanged  |   |        |
| Rental Property Space Heaters      | 386-5               | \$0  |                                | \$0  | \$0         | Unchanged  |   |        |
| Office Equipment                   | 391                 | \$5,627  | Quarterly                      | \$5,627  | \$0         | Unchanged  |   |        |
| Stores Equipment                   | 393                 | \$0  |                                | \$0  | \$0         |  |   |        |
| Stores                             | 394                 | \$76,962   | Jan-Sept                       | \$81,969   | \$5,007     | Unchanged  | Minor adjustments   |        |
| Power Operated Equipment           | 396                 | \$0  |                                | \$0  | \$0         |  |   |        |
| Communication Equipment            | 397                 | \$0  |                                | \$0  | \$0         |  |   |        |
| Miscellaneous Equipment            | 398                 | \$0  |                                | \$0  | \$0         |  |   |        |
| Buildings                          | 390                 | \$20,000   | March                          | \$20,000   | \$0         | Unchanged  |   |        |
| SubTotal                           |                     | \$7,912,111  |                                | \$11,173,940   | \$3,261,829 |  |   |        |
| Computer Hardware                  | 391-1               | \$0  |                                | \$0  | \$0         |  |   |        |
| Computer Software                  | 391-2               | \$0  |                                | \$0  | \$0         |  |   |        |
| Computer Software Network          | 391-3               | \$115,645  | Jan-Sept                       | \$115,645  | \$0         | Unchanged  |   |        |
| Telephone Equipment                | 391-4               | \$0  |                                | \$0  | \$0         |  |   |        |
| ERT Meter Reading Equipment        | 391-5               | \$136,118  | Quarterly                      | \$136,118  | \$0         | Unchanged  |   |        |
| Desk Top Software                  | 391-6               | \$39,245   | Jan-Sept                       | \$39,245   | \$0         | Unchanged  |   |        |
| Desk Top Hardware                  | 391-7               | \$191,587  | Jan-Sept                       | \$191,587  | \$0         | Unchanged  |   |        |
| Transportation Equipment           | 392                 | \$137,850  | Feb-May                        | \$137,850  | \$0         | Unchanged  |   |        |
| Transportation Equipment LNG       | 392-1               | \$0  |                                | \$0  | \$0         |  |   |        |
| Subtotal                           |                     | \$620,443  |                                | \$620,443  | \$0         |  |   |        |
| <u>Non-Depreciable Plant</u>       |                     |  |                                |  |             |  |   |        |
| LPG-Land                           | 311-1               | \$0  |                                | \$0  | \$0         |  |   |        |
| Transmission-Land                  | 365-1               | \$0  |                                | \$0  | \$0         |  |   |        |
| Distribution-Land                  | 374-1               | \$0  |                                | \$0  | \$0         |  |   |        |
| Building-Land                      | 389                 | \$0  |                                | \$0  | \$0         |  |   |        |
| SubTotal                           |                     | \$0  |                                | \$0  | \$0         |  |   |        |
| Grand Total                        |                     | \$8,532,554  |                                | \$11,794,383   | \$3,261,829 |  |   |        |