



Fox Rothschild LLP
ATTORNEYS AT LAW

434 Fayetteville Street
Suite 2800
Raleigh, NC 27601
Tel (919) 755-8700 Fax (919) 755-8800
www.foxrothschild.com

M. Gray Styers, Jr.
Direct No. 919-755-8741
E-mail: gstyers@foxrothschild.com

April 1, 2022

Ms. A. Shonta Dunston
Chief Clerk
N.C. Utilities Commission
430 N. Salisbury Street
Room 5063
Raleigh, NC 27603-5919

Re: In the Matter of
The Village of Bald Head Island v. Bald Head Island Transportation, Inc.
and Bald Head Island Limited, LLC
NCUC Docket No. A-41, Sub 21
Motion that Commission Take Judicial Notice, or, in the Alternative, for Leave
to File Supplemental Exhibits

Dear Ms. Dunston:

On behalf of Bald Head Island Transportation, Inc. ("BHIT") and Bald Head Island Limited, LLC ("BHIL"), we submit herewith for filing in the above-referenced docket their Motion that Commission Take Judicial Notice, or, in the Alternative, for Leave to File Supplemental Exhibits.

If you should have any questions concerning this submittal, please do not hesitate to contact me.

Thank you for your assistance.

Sincerely,

/s/ M. Gray Styers, Jr.

M. Gray Styers, Jr.

pbb

OFFICIAL COPY

Apr 01 2022



Fox Rothschild LLP
ATTORNEYS AT LAW

Ms. A. Shonta Dunston

April 1, 2022

Page 2

Attachment

Copy to: Counsel of Record
Christopher Ayers, Esq.
Dianna Downey, Esq.
W. Zeke Creech, Esq.

OFFICIAL COPY

Apr 01 2022

**STATE OF NORTH CAROLINA
UTILITIES COMMISSION
RALEIGH**

DOCKET NO. A-41, SUB 21

BEFORE THE NORTH CAROLINA UTILITIES COMMISSION

In the Matter of

VILLAGE OF BALD HEAD ISLAND,	)	
	)	
Complainant,	)	
v.	)	
	)	
BALD HEAD ISLAND	)	
TRANSPORTATION, INC. and	)	
BALD HEAD ISLAND LIMITED,	)	
LLC,	)	
	)	
Respondents.	)	
		MOTION THAT COMMISSION TAKE JUDICIAL NOTICE, OR, IN THE ALTERNATIVE, FOR LEAVE TO FILE SUPPLEMENTAL EXHIBITS

Respondents Bald Head Island Transportation, Inc. ("BHIT") and Bald Head Island Limited, LLC ("BHIL", and collectively, "Respondents"), by and through undersigned counsel, pursuant to Rule 1-7 of North Carolina Utilities Commission ("Commission") Rules, for the purpose of documenting their response filed in the above-referenced docket on March 30 ("Response"), move that the Commission take judicial notice of prior Commission orders and filings, or, in the alternative move for leave to submit supplemental exhibits, of the following:

1. In the Commission's Order Granting Partial Rate Increase and Requiring Notice filed in Docket No. A-41, Sub 7 ("Rate Case Dockets") on December 17, 2010 ("Rate Case Order"), the Commission accepted and incorporated into its Order the following Stipulation term of the parties:

Any gain or loss on the sale or lease of parking facilities owned by BHIL shall not be assigned, credited, attributed for ratemaking purposes to BHIT.

The Commission finds and concludes that [this] provision [is] just and reasonable and should be approved in this Order.

Rate Case Order, Finding 9.a.v., at p. 7. This page 7 (and pages 17-18 stating the evidence in support of this finding) of the Rate Case Order are attached hereto as Exhibit D. This term (consented to by the Village) contemplates the potential sale by BHIL of the unregulated parking assets that the Village is now trying to thwart, and establishes their exclusion from the scope of the regulated utility.

2. The list of specific assets in the BHIT rate base shown in Shirley Mayfield Exhibit 1, Schedule 2-1, filed in the Rate Case Docket as Item 4 to the Petition, is attached hereto as Exhibit E. This list does not include any parking facilities in rate base and was the starting point for James Hoard's calculation of the Plant in Service total in his uncontested late-filed settlement exhibit cited in the Respondents' Response and attached thereto as Exhibit B.¹ Also, in that docket, the witness sponsored by the intervenors (including the Village) did not propose adding parking assets to this list. See Rebuttal Testimony of Mayfield and Herring, p.3, line 18 to p.4, line 17; see also Testimony of James Hoard, p.3, line 24 to p.4, line 14 (quoted by the Commission in the Rate Case Order, pp. 17-18, Evidence in Support of Finding of Fact and Conclusion No. 9 attached hereto as Exhibit D).

¹ As Public Staff witness James Hoard explained in his filed testimony, his rate base calculations made some adjustments (as set forth in his Exhibit 1, Schedule 1A Revised, (attached to Respondents' Response as Exhibit B and accepted by the Commission in the Rate Case Order)) but never included any parking assets. See Testimony of James Hoard, p.3, line 24 to p.4 line 14, filed in the Rate Case Docket on September 30, 2010.

WHEREFORE, Respondents respectfully request that the Commission take judicial notice of these two uncontested filings from Docket No. A-41, Sub 7 attached hereto ((1) Rate Case Order excerpts and (2) filed Mayfield Exhibit 1, Schedule 2-1), or, in the alternative, deem them to be supplemental exhibits to the Response and added to the record in this docket.

Respectfully submitted, this 1st day of April, 2022.

FOX ROTHSCHILD LLP



M. Gray Styers, Jr.
N.C. State Bar No. 16844
Bradley M. Risinger
N.C. State Bar No. 23629
Jessica L. Green
N.C. State Bar No. 52465
434 Fayetteville Street, Suite 2800
Raleigh, North Carolina 27601
Telephone: (919) 755-8700
Facsimile: (919) 755-8800
Email: gstyers@foxrothschild.com
Email: brisinger@foxrothschild.com

*Attorneys for Bald Head Island
Transportation, Inc. and Bald Head Island
Limited, LLC*

CERTIFICATE OF SERVICE

This is to certify that the undersigned has this date served the attached Motion That Commission Take Judicial Notice, Or, in the Alternative, For Leave To File Supplemental Exhibits in the above-captioned case, which was filed on April 1, 2022, by electronic mail to the parties of record or by depositing a copy in the United States Postal Service in a postage-prepaid envelope, addressed as follows:

Marcus W. Trathen.
Craig D. Schauer
Brooks, Pierce, McLendon,
Humphrey & Leonard, LLP
P. O. Box 1800
Raleigh, North Carolina 27602
Email: mtrathen@brookspierce.com
Email: cschauer@brookspierce.com

Jo Anne Sanford
SANFORD LAW OFFICE, PLLC
Post Office Box 28085
Raleigh, North Carolina 27611-8085
Email: sanford@sandfordlawoffice.com

*Attorneys for Village of Bald Head
Island*

Daniel C. Higgins
Burns Day & Presnell, P.A.
P.O. Box 10867
Raleigh, NC 27605
Email: dhiggins@bdppa.com

Attorneys for BHI Club

Chris Ayers
Dianna Downey
Zeke Creech
North Carolina Utilities Commission
Dobbs Building
430 North Salisbury Street
5th Floor, Room 5063
Raleigh, NC 27603-5918
Email: chris.ayers@psncuc.nc.gov
Email: dianna.downey@psncuc.nc.gov
Email: zeke.creech@psncuc.nc.gov

*North Carolina Utilities Commission
Public Staff*

This the 1st day of April, 2022.



M. Gray Styers, Jr.

v. Any gain or loss on the sale or lease of parking facilities owned by BHIL shall not be assigned, credited, or attributed for ratemaking purposes to BHIT.

- b. The applicability of the treatment of the gain on the transfer of the Indigo Plantation property from utility to nonutility property is limited to this case and establishes no precedent in future cases for the regulatory treatment of any property owned by BHIL and leased by BHIT.
- c. Notwithstanding the foregoing provisions, nothing in the Stipulation shall be construed to imply any limitation on the Commission's regulatory jurisdiction or ability to exercise its statutory powers and discharge its statutory duties to protect the public interest with respect to the rates charged and service rendered by BHIT pursuant to its grant of common carrier authority from the Commission.

The Commission finds and concludes that these provisions are just and reasonable and should be approved in this Order.

10. As agreed in the Stipulation, in Section 2.D., BHIT's revenues from its ferry operations for the 12 months ended December 31, 2009 (the test period), by customer class under current base rates, and as approved herein, will be as follows:

Type of Passenger	Annual Revenues	
	Current Rates	Approved Rates
Class I General	\$1,605,825	\$2,462,265
Class II Bulk/Bulk40	272,663	464,415
Class III Group Purchase/Bulk 80	252,150	71,055
Class IV Government Employees	77,211	-
Class V Special Event	21,750	-
Class VI No Frills	110,900	155,260
Class VII Contractor	345,950	484,330
Class VIII Corporate Guest	28,024	-
Class IX Employee	387,128	1,081,822
Class X Children	148,704	225,624
Class XI Annual Pass	33,000	33,300
Class XII Senior Citizen Annual Pass	15,750	-
Class XIII Excess Baggage	65,550	100,510
Class XIV Student Ticket	856	-
Class XV Lost/One-Way Ticket	6,775	15,583
Total	\$3,372,236	\$5,094,164

The Commission finds and concludes that this provision of the Stipulation is just and reasonable.

SCHEDULE III
BALD HEAD ISLAND TRANSPORTATION, INC.
North Carolina Operations
Docket No. A-41, Sub 7
STATEMENT OF RATE BASE AND RATE OF RETURN
Twelve Months Ended December 31, 2009
(000s Omitted)

Present Rates – Original Cost Rate Base

Item	Capitalization Ratio	Original Cost Rate Base	Embedded Cost or ROE	Net Operating Income
Long-term debt	50.00%	\$1,971,668	6.65%	\$ 131,116
Member's equity	<u>50.00%</u>	<u>1,971,668</u>	(71.12%)	<u>(1,402,177)</u>
Total	<u>100.00%</u>	<u>\$3,943,335~</u>		<u>(\$1,271,061)</u>

Approved Rates – Original Cost Rate Base

Item	Capitalization Ratio	Original Cost Rate Base	Embedded Cost or ROE	Net Operating Income
Long-term debt	50.00%	\$1,971,668	6.65%	\$ 131,116
Member's equity	<u>50.00%</u>	<u>1,971,668</u>	10.00%	<u>197,167</u>
Total	<u>100.00%</u>	<u>\$3,943,335~</u>		<u>\$ 328,283</u>

Note: ~ Denotes rounding per Stipulation.

EVIDENCE IN SUPPORT OF FINDING OF FACT AND CONCLUSION NO. 9

The evidence supporting this finding of fact and conclusion is contained in the verified general rate case application, BHIT's direct and rebuttal testimony and exhibits, the testimony and exhibits of Dr. Julius A. Wright, the testimony, exhibits, and revised exhibits of James G. Hoard, the Stipulation, and the entire record in this proceeding.

Public Staff witness Hoard testified that the parking revenue adjustment of \$523,097 reflects a compromise that considers projected operating results of the parking facility over a period of years. He testified that neither the investment nor the operating expenses associated with the Deep Point parking facilities are reflected in the revenue requirement computation on a fully rolled-in basis, and thus the entire amount of the parking revenue adjustment results in a direct reduction in the amount of the rate

increase. Further, witness Hoard explained that had the parking facility been reflected in revenue requirement on a fully rolled-in basis, the full amount of parking revenues would have been offset by the pretax rate of return on the parking facility rate base investment, depreciation expense, operation and maintenance expenses, property taxes, and payroll taxes. Witness Hoard opined that the revenue requirement impact of reflecting the parking facility on a fully rolled-in basis would have been considerably less favorable for ratepayers than the stipulated adjustment. This finding and conclusion is not contested by any party.

EVIDENCE IN SUPPORT OF FINDINGS OF FACT
AND CONCLUSIONS NOS. 10 THROUGH 13

The evidence supporting these findings of fact and conclusions is contained in the verified general rate case application, BHIT's direct and rebuttal testimony and exhibits, the testimony and exhibits of Dr. Julius A. Wright, the testimony, exhibits, and revised exhibits of James G. Hoard, the Stipulation, the Joint Proposed Order, and the entire record in this proceeding. These findings and conclusions are not contested by any party.

EVIDENCE IN SUPPORT OF FINDINGS OF FACT
AND CONCLUSIONS NOS. 14 THROUGH 19

The evidence supporting these findings of fact and conclusions is contained in the verified general rate case application, BHIT's direct and rebuttal testimony and exhibits, the testimony and exhibits of Dr. Julius A. Wright, the testimony, exhibits, and revised exhibits of James G. Hoard, the Stipulation, and the entire record in this proceeding. These findings and conclusions are not contested by any party.

EVIDENCE IN SUPPORT OF FINDING OF FACT AND CONCLUSION NO. 20

The evidence supporting this finding of fact and conclusion is contained in the verified general rate case application, BHIT's direct and rebuttal testimony and exhibits, the testimony, exhibits, and revised exhibits of James G. Hoard, the Stipulation, and the entire record in this proceeding. This finding and conclusion is not contested by any party.

EVIDENCE IN SUPPORT OF FINDING OF FACT AND CONCLUSION NO. 21

The evidence supporting this finding of fact and conclusion is contained in the verified general rate case application, BHIT's direct and rebuttal testimony and exhibits, the testimony and exhibits of Dr. Julius A. Wright, the testimony, exhibits, and revised exhibits of James G. Hoard, the Stipulation, and the entire record in this proceeding. This finding and conclusion is not contested by any party.

Customer emails were received between October 28, 2010 and November 15, 2010, wherein such customers expressed, among other things, that the

BH TRANSPORTATION
Docket No. A-41, Sub 7
PLANT IN SERVICE, ACCUMULATED DEPRECIATION
& DEPRECIATION EXPENSE

Mayfield Exhibit 1
Schedule 2-1

Yr End: 12/31/2000		Deprec Schedule	Line No.	Description	Date in Service	Cost	Service Life	Annual Depreciation	Accumulated Depreciation 12/31/00	Net Book Value	Net Tax Value	Book Less Tax Value	Deferred Taxes @ 38.55%	Yr
Date Disposed	Dept			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
	275	214	1	2004 Ford F250 Truck	11/15/04	23,112.35	12.0	1,926.03	9,951.15	13,161.20	-	13,161.20	5,074	
	275	220	2	Truck - Ford F-250 Pickup	2/20/05	25,510.58	12.0	2,125.88	8,149.21	17,361.36	4,408.23	12,953.15	4,983	
	275	230	3	Truck - Ford F-250 Pickup	2/18/00	25,510.58	12.0	2,125.88	8,149.21	17,361.36	4,408.23	12,953.15	4,983	
Subtotal Dept 275 Vehicles						74,133.51		6,177.79	26,249.57	47,883.94	8,816.46	39,067.48	13,060.52	
	275	5	4	Aluminum Dolly - 1	7/1/80	1,300.00	18.0	0.00	1,300.00	0.00	0	0.00	0	
	275	6	5	Aluminum Dolly - 2	7/1/80	1,300.00	18.0	0.00	1,300.00	0.00	0	0.00	0	
	275	7	6	Aluminum Dolly - 3	7/1/80	1,300.00	18.0	0.00	1,300.00	0.00	0	0.00	0	
	275	8	7	Aluminum Dolly - 4	7/1/80	1,300.00	18.0	0.00	1,300.00	0.00	0	0.00	0	
	275	9	8	Aluminum Dolly - 5	7/1/80	1,300.00	18.0	0.00	1,300.00	0.00	0	0.00	0	
	275	10	9	Aluminum Dolly - 6	7/1/80	1,300.00	18.0	0.00	1,300.00	0.00	0	0.00	0	
	275	11	10	Aluminum Dolly - 7	7/1/80	1,300.00	18.0	0.00	1,300.00	0.00	0	0.00	0	
	275	12	11	Aluminum Dolly - 8	7/1/80	1,300.00	18.0	0.00	1,300.00	0.00	0	0.00	0	
	275	13	12	Aluminum Dolly - 9	7/1/80	1,300.00	18.0	0.00	1,300.00	0.00	0	0.00	0	
	275	14	13	Aluminum Dolly - 10	7/1/80	1,300.00	18.0	0.00	1,300.00	0.00	0	0.00	0	
	275	15	14	Aluminum Dolly - 11	7/1/80	1,300.00	18.0	0.00	1,300.00	0.00	0	0.00	0	
	275	16	15	Aluminum Dolly - 12	7/1/80	1,300.00	18.0	0.00	1,300.00	0.00	0	0.00	0	
	275	20	16	Aluminum Dolly - 13	11/6/90	1,589.17	18.0	0.00	1,589.17	0.00	0	0.00	0	
	275	21	17	Aluminum Dolly - 14	11/6/90	1,589.17	18.0	0.00	1,589.17	0.00	0	0.00	0	
	275	22	18	Aluminum Dolly - 15	11/6/90	1,589.17	18.0	0.00	1,589.17	0.00	0	0.00	0	
	275	23	19	Aluminum Dolly - 16	11/6/90	1,589.17	18.0	0.00	1,589.17	0.00	0	0.00	0	
	275	24	20	Aluminum Dolly - 17	11/6/90	1,589.17	18.0	0.00	1,589.17	0.00	0	0.00	0	
	275	25	21	Aluminum Dolly - 18	11/6/90	1,589.17	18.0	0.00	1,589.17	0.00	0	0.00	0	
	275	28	22	Aluminum Dolly - 19	7/1/91	1,287.00	18.0	0.00	1,287.00	0.00	0	0.00	0	
	275	28	23	Aluminum Dolly - 20	7/1/91	1,287.00	18.0	0.00	1,287.00	0.00	0	0.00	0	
	275	30	24	Aluminum Dolly - 21	7/1/91	1,287.00	18.0	0.00	1,287.00	0.00	0	0.00	0	
	275	31	25	Aluminum Dolly - 22	7/1/91	1,287.00	18.0	0.00	1,287.00	0.00	0	0.00	0	
	275	32	26	Aluminum Dolly - 23	7/1/91	1,287.00	18.0	0.00	1,287.00	0.00	0	0.00	0	
	275	33	27	Aluminum Dolly - 24	7/1/91	1,287.00	18.0	0.00	1,287.00	0.00	0	0.00	0	
	275	34	28	Aluminum Dolly - 25	7/1/91	1,287.00	18.0	0.00	1,287.00	0.00	0	0.00	0	
	275	35	29	Aluminum Dolly - 26	7/1/91	1,287.00	18.0	0.00	1,287.00	0.00	0	0.00	0	
	275	36	30	Aluminum Dolly - 27	7/1/91	1,287.00	18.0	0.00	1,287.00	0.00	0	0.00	0	
	275	37	31	Aluminum Dolly - 28	7/1/91	1,287.00	18.0	0.00	1,287.00	0.00	0	0.00	0	
	275	38	32	Base Station VHF Radio	7/1/91	923.00	5.0	0.00	923.00	0.00	0	0.00	0	
	275	43	33	Gen Sound Boost Speakers	4/2/93	1,019.00	5.0	0.00	1,019.00	0.00	0	0.00	0	
	275	46	34	Luggage Dolly-29	2/25/94	1,033.40	18.0	57.41	908.99	124.41	0	124.41	48	
	275	47	35	Luggage Dolly-30	2/25/94	1,033.40	18.0	57.41	908.99	124.41	0	124.41	48	
	275	48	36	Luggage Dolly-31	2/25/94	1,033.40	18.0	57.41	908.99	124.41	0	124.41	48	
	275	49	37	Luggage Dolly-32	2/25/94	1,033.40	18.0	57.41	908.99	124.41	0	124.41	48	
	275	50	38	Luggage Dolly-33	2/25/94	1,033.40	18.0	57.41	908.99	124.41	0	124.41	48	
	275	56	39	Base Sound Radio	4/2/94	4,218.00	5.0	0.00	4,218.00	0.00	0	0.00	0	
	275	78	40	Waste Oil 500 Gallon Drum	9/1/96	600.00	15.0	40.00	533.33	66.67	0	66.67	26	
	275	84	42	Aluminum Dolly-34	7/1/97	1,585.85	18.0	87.00	1,067.50	478.45	0	478.45	184	
	275	85	43	Aluminum Dolly-35	7/1/97	1,585.85	18.0	87.00	1,067.50	478.45	0	478.45	184	
	275	86	44	Aluminum Dolly-36	7/1/97	1,585.85	18.0	87.00	1,067.50	478.45	0	478.45	184	
	275	87	45	Aluminum Dolly-37	7/1/97	1,585.85	18.0	87.00	1,067.50	478.45	0	478.45	184	
	275	90	46	Aluminum Dolly-38	7/1/97	1,585.85	18.0	87.00	1,067.50	478.45	0	478.45	184	
	275	86	47	Metric Maintenance Tool	7/1/97	658.34	7.0	0.00	658.34	0.00	0	0.00	0	
	275	88	48	Specialty Tools	7/1/97	679.82	7.0	0.00	679.82	0.00	0	0.00	0	
	275	89	49	Waste Oil Collection Equipment	7/1/97	1,537.00	15.0	102.47	1,280.67	256.13	0	256.13	99	
	275	100	50	Waste Oil Collection Equipment	7/1/97	7,213.50	20.0	360.68	4,508.50	2,705.00	0	2,705.00	1,043	
	275	101	51	Adventure Radar	7/1/97	6,119.46	15.0	407.96	5,089.50	1,019.96	0	1,019.96	393	
	275	114	52	Gen Sound Radio	7/1/97	8,140.34	5.0	0.00	8,140.34	0.00	0	0.00	0	
	275	115	53	WHF Mobile Radio T-23	7/1/99	584.36	5.0	0.00	584.36	0.00	0	0.00	0	
	275	116	54	WHF Mobile Radio T-6	7/1/99	584.36	5.0	0.00	584.36	0.00	0	0.00	0	
	275	118	55	WHF Mobile Radio T-22	7/1/99	584.36	5.0	0.00	584.36	0.00	0	0.00	0	
	275	120	56	SKW Devilbiss Generator	8/26/99	982.54	5.0	0.00	982.54	0.00	0	0.00	0	
	275	121	57	Aluminum Dolly-39	12/6/99	1,727.58	18.0	95.98	967.80	758.79	0	758.79	293	
	275	122	58	Aluminum Dolly-40	12/6/99	1,727.58	18.0	95.98	967.80	758.79	0	758.79	293	
	275	123	59	Aluminum Dolly-41	12/6/99	1,727.58	18.0	95.98	967.80	758.79	0	758.79	293	
	275	124	60	Aluminum Dolly-42	12/6/99	1,727.58	18.0	95.98	967.80	758.79	0	758.79	293	
	275	125	61	Aluminum Dolly-43	12/6/99	1,727.58	18.0	95.98	967.80	758.79	0	758.79	293	
	275	126	62	Aluminum Dolly-44	12/6/99	1,727.58	18.0	95.98	967.80	758.79	0	758.79	293	
	275	126	62	Aluminum Dolly-45	12/6/99	1,727.58	18.0	95.98	967.80	758.79	0	758.79	293	

Mayfield Estate 1
Schedule 2-1

Date Disclosed	Dept	Digrec Solutions Asset	Line No.	Description	Date in Service	Cost	Service Life	Annual Depreciation	Accumulated Depreciation 12/31/08	Net Book Value	Net Tax Value	Book Less Tax Value	Depreciated Taxes @ 38.55%	3/	4/
				(X)	(6)	(c)	(6)	(c)	(5)	(6)	(6)	(3)	(3)	(3)	(4)
276		127	83	Aluminum Dolly-46	12/6/99	1,727.50	18.0	95.98	967.80	759.70	0	759.70	283		
275		128	84	Aluminum Dolly-47	12/6/99	1,727.50	18.0	95.98	967.80	759.70	0	759.70	283		
275		129	85	Aluminum Dolly-48	12/6/99	1,727.50	18.0	95.98	967.80	759.70	0	759.70	283		
275		130	86	Aluminum Dolly-49	12/6/99	1,727.50	18.0	95.98	967.80	759.70	0	759.70	283		
275		131	87	Aluminum Dolly-50	12/6/99	1,727.50	18.0	95.98	967.80	759.70	0	759.70	283		
275		132	88	Aluminum Dolly-51	12/6/99	1,727.50	18.0	95.98	967.80	759.70	0	759.70	283		
275		133	89	Aluminum Dolly-52	12/6/99	1,727.50	18.0	95.98	967.80	759.70	0	759.70	283		
275		134	70	Aluminum Dolly-53	12/6/99	1,727.50	18.0	95.98	967.80	759.70	0	759.70	283		
275		135	71	Aluminum Dolly-54	12/6/99	1,727.50	18.0	95.98	967.80	759.70	0	759.70	283		
275		143	72	VHF II CH Portable Radio	7/1/00	2,404.00	7.0	0.00	2,404.00	0.00	0	0.00	0		
276		147	73	Engine Pull Stands	10/9/01	6,028.00	15.0	401.74	3,314.35	2,711.74	0	2,711.74	1,045		
275		149	74	Model M20CL Marine Diesel	10/9/01	13,727.23	15.0	915.15	7,540.98	6,177.24	0	6,177.24	2,361		
276		148	75	Garmin 2000C Chart Plotter	2/1/02	2,076.00	10.0	207.61	1,843.58	432.51	0	432.51	167		
275		150	76	Garmin 2000C Chart Plotter	2/1/02	2,076.00	10.0	207.61	1,843.58	432.51	0	432.51	167		
275		152	77	Furuno 1942 KI Radar	2/1/02	5,863.16	13.0	382.21	3,105.00	2,778.16	0	2,778.16	1,071		
275		153	78	3500 Power Pressure Washer	3/1/02	1,800.00	10.0	180.00	1,401.98	407.92	0	407.92	157		
275		156	79	Mowatt UC 1200 Windless	5/1/02	2,082.25	15.0	138.82	1,084.26	1,016.00	0	1,016.00	392		
275		163	80	Perry Pump Station	5/9/02	3,864.40	15.0	246.30	1,867.77	1,826.72	0	1,826.72	704		
275		176	81	Furuno 1942 KI Sea Scout	12/9/02	5,825.30	15.0	375.02	2,896.36	2,896.91	0	2,896.91	1,143		
275		181	82	Aluminum Luggage Dolly-55	7/25/03	1,886.56	18.0	104.81	872.53	1,214.03	0	1,214.03	468		
275		182	83	Aluminum Luggage Dolly-56	7/25/03	1,886.56	18.0	104.81	872.53	1,214.03	0	1,214.03	468		
275		183	84	Aluminum Luggage Dolly-57	7/25/03	1,886.56	18.0	104.81	872.53	1,214.03	0	1,214.03	468		
275		184	85	Aluminum Luggage Dolly-58	7/25/03	1,886.56	18.0	104.81	872.53	1,214.03	0	1,214.03	468		
275		185	86	Aluminum Luggage Dolly-59	7/25/03	1,886.56	18.0	104.81	872.53	1,214.03	0	1,214.03	468		
275		186	87	Aluminum Luggage Dolly-60	7/25/03	1,886.56	18.0	104.81	872.53	1,214.03	0	1,214.03	468		
275		187	88	Aluminum Luggage Dolly-61	7/25/03	1,886.56	18.0	104.81	872.53	1,214.03	0	1,214.03	468		
275		188													

BH TRANSPORTATION
Docket No. A-41, Sub 7
PLANT IN SERVICE, ACCUMULATED DEPRECIATION
& DEPRECIATION EXPENSE

Mayfield Exhibit 1
Schedule 2-1

OFFICIAL COPY
Apr 01 2022

Yr End: 12/31/2000		Deprec Schedule Asset#		Line No.		Description		Date in Service		Cost		Service Life		Annual Depreciation		Accumulated Depreciation 12/31/00		Net Book Value		Net Tax Value		Book Less Tax Value		Deferred Taxes @ 36.55%		3/	
Date Disposed	Dept					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)
		275	251	122		RTP Baggage Ticket Configuration	3/1/07	1,350.00	3.0	450.00	1,275.00	75.00	75.00	0.00	0												
		275	1583	123		RTP Software - Transportation	12/31/05	27,748.00	3.0	0.00	27,748.00	0.00	0.00	0.00	0												
		275	1584	124		RTP initial setup - cards transportation	12/31/05	7,154.00	3.0	0.00	7,154.00	0.00	0.00	0.00	0												
		275	1758	125		Ferry Reservation Software	12/31/02	17,204.83	3.0	0.00	17,204.83	0.00	0.00	0.00	0												
		275	1758	126		GP Server Software-Office & Windows	5/1/00	2,378.55	3.0	760.18	760.18	1,388.37	1,858.76	(264.39)	(102)												
		275	1761	127		RTP POS software (3)	6/1/00	11,250.00	3.0	3,750.00	3,750.00	1,388.37	8,062.50	(1,562.50)	(802)												
Subtotal Dept 275 Computer Software								87,087.18		4,983.18	57,925.61	9,161.37	10,968.26	(1,828.89)	(704.27)												
		275	38	128		Sans Souci	7/1/81	482,284.00	20.0	24,114.20	448,112.79	38,171.30	0	38,171.30	13,944												
		275	40	129		Sans Souci Retrofit	5/1/82	85,896.00	20.0	3,294.75	58,207.25	7,887.75	0	7,887.75	2,984												
		275	57	130		Adventure	6/2/85	542,444.00	25.0	21,867.84	316,428.83	228,019.17	0	228,019.17	87,130												
		275	59	131		Sans Souci Oil Filter System	6/2/85	2,704.00	3.0	0.00	2,704.00	0.00	0	0.00	0												
		275	174	132		Windows - Adventure	12/30/02	3,788.70	10.0	378.87	2,680.73	1,107.85	0	1,107.85	427												
		275	178	133		Adventure Repower	4/1/03	217,040.18	20.0	10,852.01	79,261.07	143,788.08	0	143,788.08	56,431												
		275	186	134		Fuel Repairs to the Sans Souci	8/22/03	81,135.18	20.0	4,558.70	28,859.48	82,275.70	0	82,275.70	24,007												
Subtotal Dept 275 Boats								1,405,303.04		84,895.43	828,342.06	477,050.98	0.00	477,050.98	183,900.15												
		280	81	135		1991 F-350 Ford Truck M4-1	7/1/87	11,411.75	12.0	8.00	11,411.75	0.00	0	0.00	0												
		280	157	136		Trim Trailer	5/20/02	15,808.08	15.0	1,048.81	7,891.29	7,717.79	0	7,717.79	2,975												
		280	158	137		Trim Trailer	5/20/02	15,808.08	15.0	1,048.81	7,891.29	7,717.79	0	7,717.79	2,975												
		280	159	138		Trim Trailer	5/20/02	15,808.08	15.0	1,048.81	7,891.29	7,717.79	0	7,717.79	2,975												
		280	160	139		2001 Metro RIA Trim Truck	5/20/02	14,831.01	10.0	1,483.10	11,988.18	3,535.83	0	3,535.83	1,383												
		280	162	140		12 Passenger Trim	5/20/02	18,058.83	13.0	1,377.58	8,118.58	7,940.87	0	7,940.87	3,081												
		280	165	141		Aluminum Handicap Trim	6/30/02	8,878.10	15.0	581.74	4,438.05	4,438.05	0	4,438.05	1,711												
		280	167	142		Material for Trams	7/1/92	2,907.71	5.0	0.00	2,907.71	0.00	0	0.00	0												
		280	168	143		Trams	7/22/02	7,875.00	5.0	0.00	7,875.00	0.00	0	0.00	0												
		280	169	144		Material for Trams	6/1/92	2,907.71	5.0	0.00	2,907.71	0.00	0	0.00	0												
		280	170	145		1998 Ford E-450 Shuttle Bus	12/18/02	21,685.00	8.0	2,710.63	18,974.41	2,710.63	0	2,710.63	1,045												
		280	171	146		1998 Ford E-450 Shuttle Bus	12/18/02	13,505.00	8.0	1,688.13	13,506.91	1,688.09	0	1,688.09	747												
		280	173	147		Tiger Star Truck	12/29/02	14,249.18	8.0	1,781.15	12,468.05	1,781.14	0	1,781.14	687												
		280	187	148		Fabricate Trim	7/28/03	18,186.21	15.0	1,278.68	8,211.28	10,985.83	0	10,985.83	4,234												
		280	188	149		Fabricate Trim	7/28/03	18,186.21	15.0	1,278.68	8,211.28	10,985.83	0	10,985.83	4,234												
		280	200	150		Trim Truck	12/5/03	13,581.98	10.0	1,358.20	9,863.47	8,028.49	0	8,028.49	2,324												
		280	202	151		Trim Truck	12/5/03	13,581.98	10.0	1,358.20	9,863.47	8,028.49	0	8,028.49	2,324												
		280	203	152		Maintenance Trailer 6 x12	12/20/03	2,500.00	10.0	250.00	1,520.83	979.17	0	979.17	377												
		280	206	153		Cargo Trailer 6 x12	12/15/03	3,089.00	10.0	308.90	1,851.60	1,234.40	0	1,234.40	476												
		280	215	154		2 (12) Passenger Trams	7/1/04	31,156.10	13.0	2,077.21	11,424.85	18,733.45	0.00	18,733.45	7,807												
		280	217	155		(4) Tiger Star Pickup	12/29/04	61,944.40	10.0	6,194.44	30,773.20	30,773.20	0.00	30,773.20	11,883												
		280	218	156		(1) Trim	12/29/04	23,558.57	10.0	2,355.86	7,832.85	15,705.72	0.00	15,705.72	6,055												
		280	227	157		1999 Ford E-450 Bus	2/22/06	32,038.00	8.0	4,004.50	15,358.58	18,886.42	5,525.82	11,148.80	4,288												
		280	232	158		Cushman Super Truck - 1 of 4	3/20/06	14,884.70	10.0	1,488.47	9,822.38	9,048.31	2,524.83	6,511.38	2,518												
		280	233	159		Cushman Super Truck - 2 of 4	3/20/06	14,884.70	10.0	1,488.47	9,822.38	9,048.31	2,524.83	6,511.38	2,518												
		280	234	160		Cushman Super Truck - 3 of 4	3/20/06	14,884.70	10.0	1,488.47	9,822.38	9,048.31	2,524.83	6,511.38	2,518												
		280	235	161		Cushman Super Truck - 4 of 4	3/20/06	14,884.70	10.0	1,488.47	9,822.38	9,048.31	2,524.83	6,511.38	2,518												
		280	238	162		Four (4) Trim Trailers	5/24/06	88,288.00	15.0	5,852.53	21,328.80	67,858.10	15,428.96	32,829.14	20,280												
		280	243	163		Cushman Super Truck	2/21/07	14,538.15	10.0	1,453.82	4,118.58	10,417.56	4,186.41	6,231.15	2,402												
		280	244	164		Cushman Super Truck	2/21/07	14,538.15	10.0	1,453.82	4,118.58	10,417.56	4,186.41	6,231.15	2,402												
		280	245	165		Cushman Super Truck	2/21/07	14,538.15	10.0	1,453.82	4,118.58	10,417.56	4,186.41	6,231.15	2,402												
		280	246	166		Cushman Super Truck	2/21/07	14,538.15	10.0	1,453.82	4,118.58	10,417.56	4,186.41	6,231.15	2,402												
		280	252	167		Four (4) Trams	4/20/07	102,373.45	15.0	6,824.80	18,198.73	84,173.72	26,463.58	54,980.16	21,083												
		280	1842	168		1999 Ford E450 Bus	2/17/08	33,988.00	8.0	4,133.25	15,858.75	17,408.25	3,713.97	13,682.28	5,278												
		280	1883	169		2007 Vantage Team Truck T-32	4/24/08	14,080.01	18.0	1,408.00	2,343.33	11,716.88	3,374.40	8,342.26	3,216												
		280	1884	170		2007 Vantage Team Truck T-33	4/24/08	14,080.01	18.0	1,408.00	2,343.33	11,716.88	3,374.40	8,342.26	3,216												
		280	1885	171		12 Passenger Team Trailers TR-33	4/24/08	26,086.83	15.0	1,872.38	2,787.30	22,298.33	6,026.55	16,277.78	6,275												
		280	1886	172		12 Passenger Team Trailers TR-32	4/24/08	25,085.83	15.0	1,872.38	2,787.30	22,298.33	6,026.55	16,277.78	6,275												
		280	1751	173		2006 Vantage Truck T-038	5/6/09	14,733.24	10.0	1,473.32	1,473.32	13,277.82	11,802.86	1,473.25	598												
		280	1752	174		2006 Vantage Truck T-035	5/6/09	14,733.24	10.0	1,473.32	1,473.32	13,277.82	11,802.86	1,473.28	598												
Subtotal Dept 280 Vehicles								835,342.57		70,380.88	326,729.58	506,612.78	123,442.98	383,169.80	147,711.98												

BH TRANSPORTATION
Docket No. A-41, Sub 7
PLANT IN SERVICE, ACCUMULATED DEPRECIATION
& DEPRECIATION EXPENSE

Mayfield Exhibit 1
Schedule 2-1

Yr End:
12/31/2009

Date Disposed	Dept	Deprec Schedule Asset#	Line No.	Description	Date In Service	Cost	Service Life	Annual Depreciation	Accumulated Depreciation 12/31/09	Net Book Value	Net Tax Value	Book Less Tax Value	Deferred Taxes @ 36.53%	3/ 4/
				(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
	290	41	175	VHF Radio	5/8/92	720.50	5.0	0.00	720.50	0.00	0	0.00	0	
	290	42	176	VHF Radio	5/8/92	720.50	5.0	0.00	720.50	0.00	0	0.00	0	
	290	77	177	Radios - School Buses	9/1/95	2,285.00	5.0	0.00	2,285.00	0.00	0	0.00	0	
	290	81	178	Radio	7/1/97	508.20	5.0	0.00	508.20	0.00	0	0.00	0	
	290	82	179	Radio	7/1/97	508.20	5.0	0.00	508.20	0.00	0	0.00	0	
	290	83	180	Radio	7/1/97	508.20	5.0	0.00	508.20	0.00	0	0.00	0	
	290	94	181	Radio	7/1/97	508.20	5.0	0.00	508.20	0.00	0	0.00	0	
	290	95	182	Radio	7/1/97	508.20	5.0	0.00	508.20	0.00	0	0.00	0	
	290	176	183	Kenwood TK-782-CK 148 MHz	2/5/03	681.42	5.0	0.00	681.42	0.00	0	0.00	0	
	290	177	184	Kenwood TK-782-CK 148 MHz	2/5/03	578.42	5.0	0.00	578.42	0.00	0	0.00	0	
Subtotal Dept 290 Machinery & Equipment						7,524.84		0.00	7,524.84	0.00	0.00	0.00	0.00	
	290	136	185	Dell 600 Computer	6/7/00	1,383.91	5.0	0.00	1,383.91	0.00	0	0.00	0	
	290	205	186	2 Dell Optiplex Computers	12/10/03	2,098.85	5.0	0.00	2,098.85	0.00	0	0.00	0	
	290	221	187	Dell P82 Computer	6/24/02	855.20	5.0	0.00	855.20	0.00	0	0.00	0	
	290	222	188	Dell P82 Computer	6/24/02	855.20	5.0	0.00	855.20	0.00	0	0.00	0	
	290	223	189	Dell P82 Computer	6/24/02	855.20	5.0	0.00	855.20	0.00	0	0.00	0	
	290	225	190	Dell Optiplex GX320	12/9/05	1,205.82	5.0	241.18	864.64	241.20	115.48	125.72	48.47	
Subtotal Dept 290 Computer Hardware						7,564.08		241.18	7,322.89	241.20	115.48	125.72	48.47	
	290	204	191	Office Pro 2003 Eng Bus 8.0	12/1/03	883.50	3.0	0.00	883.50	0.00	0	0.00	0	
	290	213	192	Office Pro 2003 8.0 For Assets	6/30/04	431.22	3.0	0.00	431.22	0.00	0	0.00	0	
	290	226	193	Dell D1 Computer Software	12/9/05	431.75	3.0	0.00	431.75	0.00	0	0.00	0	
Subtotal Dept 290 Computer Software						1,725.47		0.00	1,725.47	0.00	0.00	0.00	0.00	
	Patrol, LLC	1896	194	Witch Installation (Patrol)	5/31/04	1,841.54	20.0	82.06	\$14.11	1,327.43	387.93	938.50	382	
	Patrol, LLC	1897	195	Patrol Ferry (with additional costs)	9/1/03	1,832,258.78	30.0	54,408.56	343,647.87	1,288,608.11	380,423.16	908,185.95	350,106	
	Patrol, LLC	1899	196	Ranger Ferry	2/1/04	1,700,682.79	30.0	56,880.43	106,413.06	1,602,269.79	1,147,336.81	354,932.98	138,828	
Subtotal Patrol LLC Assets						3,334,781.11		111,180.07	542,574.78	2,792,208.33	1,328,150.90	1,284,055.43	487,293.37	
197 Total Ferry Plant						1,833,853.53		101,184.86		838,289.50	\$1,258.00	585,033.50	225,536.41	
198 Annual Depreciation Expense														
199 Accumulated Depreciation									1,187,570.63					
200 Net Grand Total Ferry Plant						1,833,853.53		101,184.86	1,187,570.63	838,289.50	\$1,258.00	585,033.50	225,536.41	
201 Total Inland Transportation						852,157.78		70,822.08		508,853.68	121,554.38	383,298.60	147,760.45	
202 Annual Depreciation Expense									343,303.78					
203 Accumulated Depreciation														
204 Net Grand Total Inland Transportation						852,157.78		70,822.08	343,303.78	508,853.68	121,554.38	383,298.60	147,760.45	
205 Total Patrol LLC Assets						3,334,781.11		111,180.07		2,792,208.33	1,328,150.90	1,284,055.43	487,293.37	
206 Annual Depreciation Expense									542,574.78					
207 Accumulated Depreciation														
208 Net Grand Total Patrol LLC						3,334,781.11		111,180.07	542,574.78	2,792,208.33	1,328,150.90	1,284,055.43	487,293.37	
209 Grand Totals:														
210 Total Transportation						6,020,582.40		282,976.86		3,835,344				
211 Annual Depreciation Expense									2,065,248.59					
212 Accumulated Depreciation														
213 Total Transportation						6,020,582.40		282,976.86	2,065,248.59	3,835,344			860,564.24	

Notes:
1/ Value per tax return detail
2/ Column (g) - Column (h)
3/ Composite tax rate, applicable to income \$335K to \$10MM
4/ Column (i) X Composite tax rate = Column (j)