

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UG-20_____

NATURAL GAS COST OF SERVICE

WORKPAPERS

JOEL C. ANDERSON

REPRESENTING AVISTA CORPORATION

**Anderson Workpapers
Natural Gas Cost of Service
Docket No. UG-20____
Table of Contents**

<u>Description</u>	<u>Reference No.</u>
<i>“Proform” Inputs</i>	
Results of Operations Report	JCA-G-1 – JCA-G-28
Revenue Requirement from EMA-3	JCA-G-29 – JCA-G-39
Labor Dollars and Employee Benefits Adjustments.....	JCA-G-40 – JCA-G-43
Restate Debt Interest	JCA-G-44
<i>Functionalization & Classification Inputs</i>	
Peak and Average Calculation	JCA-G-45
Winter Therms Calculation	JCA-G-46
Account 928 Classification	JCA-G-47
Account 813 Classification	JCA-G-48 – JCA-G-49
GTI Expense Classification	JCA-G-50
<i>Allocation Factor Inputs</i>	
Revenue Study	JCA-G-51 – JCA-G-55
Demand Study.....	JCA-G-56 – JCA-G-59
Weighted Meter Cost Analysis	JCA-G-60 – JCA-G-62
Typical Service Cost Analysis	JCA-G-63
<i>Cost of Service Calculation Model Output</i>	
Calculation Model & Supporting Calculations.....	JCA-G-64 – JCA-G-102
Customer Cost Analysis	JCA-G-103
Intangible Plant Analysis	JCA-G-104 – JCA-G-111

AVISTA UTILITIES - Washington Jurisdiction
 Operations and Maintenance Expenses
 for 12-Months Ended December 31, 2018

JCA-G-1

		Natural Gas Utility												
		Notes	1.00	1.01	1.02	1.03	1.04	2.01	2.02	2.03	2.04	2.05	2.06	2.07
Account	Description		Per Results Report	Deferred FIT Rate Base	Deferred Debits and Credits	Working Capital	Remove AMI Rate Base	Eliminate B & O Taxes	Restate Property Taxes	Uncollectible Expense	Regulatory Expense	Injuries & Damages	FIT/DFIT Expense	Office Space Charges to Subs
			Adj G-ROO	G-DFIT	G-DDC	G-WC	G-AMI	G-EBO	G-RPT	G-UE	G-RE	G-ID	G-FIT	G-OSC
1	Proforma													
2	Pro Forma Results of Operations													
3	Company Base Case													
4														
5														
6														
7	Account Description													
8														
9	Operation & Maintenance Expenses													
10	Purchased Gas Expenses													
11	804/805-000 Gas Purchases		100,542,000											
12	804-001 Pipeline Demand Costs													
13	804-002 Transport Variable Charges													
14	804-017 Transaction Fees													
15	804-730 Gas Costs - Intracompany LDC Gas													
16	804-170 Gas Transaction Fees													
17	804-600 Gas Purchases - Financial													
18	804-700 Off System Gas Purchases - Bookout													
19	804-711 Off System Bookout Offset													
20	804-010 Gas Costs - Fixed Hedge													
21	805-110 Gas Exp - Rate Amortizations													
22	805-120 Gas Expense - Rate Deferrals													
23	805-980 Gas Expense - Estimated Amortizations													
24	805-990 Gas Expense - Estimated Deferrals													
25	Open													
26	808-xxx Net Natural Gas Storage Transactions		(1,600,000)											
27	804.xx Proforma Purchased Gas Expense													
28	Total Purchased Gas Cost		98,942,000	0	0	0	0	0	0	0	0	0	0	0
29	811-00 Gas Used for Products Extraction		(328,000)											
30	813-010 GTI Expenses		87,000											
31	813-xxx Other Gas Expenses		871,000											
32	Total Purchased Gas Expenses		99,572,000	0	0	0	0	0	0	0	0	0	0	0
33														
34	Underground Storage Expenses													
35	814-OP Supervision & Engineering		14,000											
36	815-OP Maps & Records		0											
37	816-OP Wells Expenses		0											
38	817-OP Lines Expenses		0											
39	818-OP Compressor Station Expenses		0											
40	819-OP Compressor Station Fuel & Power		0											
41	820-OP Measuring & Regulator Station		0											
42	821-OP Purification Expenses		0											
43	824-OP Other Expenses		479,000											
44	825-OP Storage Well Royalties & Rents		0											
45	826-OP Rents		0											
46														
47	830-MT Supervision & Engineering		0											
48	831-MT Maps & Records		0											
49	832-MT Wells Expenses		0											
50	833-MT Lines Expenses		0											
51	834-MT Compressor Station Expenses		0											
52	835-MT Compressor Station Fuel & Power		0											
53	836-MT Measuring and Regulator Station Expenses		0											
54	837-MT Other Equipment		1,390,000											
55	Total Underground Storage Expenses		1,883,000	0	0	0	0	0	0	0	0	0	0	0
56														
57														
58														
59														
60	Proforma													

AVISTA UTILITIES - Washington Jurisdiction
Operations and Maintenance Expenses
for 12-Months Ended December 31, 2018

JCA-G-2

Account	Description	2.08 Restate Excise Tax G-RET	2.09 Net Gains/ Losses G-NGL	2.10 Weather Normalization Gas Cost Adjust G-WNGC	2.11 Eliminate Adder Schedules G-EAS	2.12 Misc. Restating Adjustments G-MR	2.13 Restating Incentives G-RI	2.14 Restate Debt Int G-DI	2.15 Restate 2019 Rate Base G-EOP19	3.01 Pro Forma Revenue Normalization G-PREV	3.02 Pro Forma Def. Debits & Credits G-PRA	3.03 Pro Forma ARAM G-ARAM	3.04 Pro Forma Non-Exec Labor G-PLN
1	Proforma												
2	Pro Forma Results of Operations												
3	Company Base Case												
4													
5													
6													
7	Account												
8	Description												
9	Operation & Maintenance Expenses												
10	Purchased Gas Expenses												
11	804/805-000 Gas Purchases			(1,655,000)	(47,738,000)					(51,148,000)			
12	804-001 Pipeline Demand Costs				0								
13	804-002 Transport Variable Charges				0								
14	804-017 Transaction Fees				0								
15	804-730 Gas Costs - Intracompany LDC Gas				0								
16	804-170 Gas Transaction Fees				0								
17	804-600 Gas Purchases - Financial				0								
18	804-700 Off System Gas Purchases - Bookout				0								
19	804-711 Off System Bookout Offset				0								
20	804-010 Gas Costs - Fixed Hedge				0								
21	805-110 Gas Exp - Rate Amortizations				0								
22	805-120 Gas Expense - Rate Deferrals				0								
23	805-980 Gas Expense - Estimated Amortizations				0								
24	805-990 Gas Expense - Estimated Deferrals				0								
25	Open				0								
26	808-xxx Net Natural Gas Storage Transactions				1,928,000								
27	804.xx Proforma Purchased Gas Expense												
28	Total Purchased Gas Cost	0	0	(1,655,000)	(45,810,000)	0	0	0	0	(51,148,000)	0	0	0
29	811-00 Gas Used for Products Extraction												
30	813-010 GTI Expenses			(3,000)									
31	813-xxx Other Gas Expenses												30,000
32	Total Purchased Gas Expenses	0	0	(1,658,000)	(45,810,000)	0	0	0	0	(51,148,000)	0	0	30,000
33													
34	Underground Storage Expenses												
35	814-OP Supervision & Engineering												
36	815-OP Maps & Records												
37	816-OP Wells Expenses												
38	817-OP Lines Expenses												
39	818-OP Compressor Station Expenses												
40	819-OP Compressor Station Fuel & Power												
41	820-OP Measuring & Regulator Station												
42	821-OP Purification Expenses												
43	824-OP Other Expenses												
44	825-OP Storage Well Royalties & Rents												
45	826-OP Rents												
46													
47	830-MT Supervision & Engineering												
48	831-MT Maps & Records												
49	832-MT Wells Expenses												
50	833-MT Lines Expenses												
51	834-MT Compressor Station Expenses												
52	835-MT Compressor Station Fuel & Power												
53	836-MT Measuring and Regulator Station Expenses												
54	837-MT Other Equipment												
55	Total Underground Storage Expenses	0	0	0	0	0	0	0	0	0	0	0	0
56													
57													
58													
59													
60	Proforma												

AVISTA UTILITIES - Washington Jurisdiction
 Operations and Maintenance Expenses
 for 12-Months Ended December 31, 2018

JCA-G-3

Account	Description	3.05 Pro Forma Exec Labor G-PLE	3.06 Pro Forma Empl. Benefits G-PEB	3.07 Pro Forma Insurance Exp G-PINS	3.08 Pro Forma IS/IT G-PIT	3.09 Pro Forma Property Tax G-PPT	3.1 Pro Forma Fee Free Amort G-PFEE	3.11 Pro Forma 2020 Customer AT Center G-PCAP1	3.12 Pro Forma 2020 Large & Distinct G-PCAP2	3.13 Pro Forma 2020 Programmatic G-PCAP3	3.14 Pro Forma 2020 Mandatory G-PCAP4	3.15 Pro Forma 2020 Short Lived G-PCAP5
1	Proforma											
2	Pro Forma Results of Operations											
3	Company Base Case											
4												
5												
6												
7	Account											
8	Description											
9	Operation & Maintenance Expenses											
10	Purchased Gas Expenses											
11	804/805-000 Gas Purchases											
12	804-001 Pipeline Demand Costs											
13	804-002 Transport Variable Charges											
14	804-017 Transaction Fees											
15	804-730 Gas Costs - Intracompany LDC Gas											
16	804-170 Gas Transaction Fees											
17	804-600 Gas Purchases - Financial											
18	804-700 Off System Gas Purchases - Bookout											
19	804-711 Off System Bookout Offset											
20	804-010 Gas Costs - Fixed Hedge											
21	805-110 Gas Exp - Rate Amortizations											
22	805-120 Gas Expense - Rate Deferrals											
23	805-980 Gas Expense - Estimated Amortizations											
24	805-990 Gas Expense - Estimated Deferrals											
25	Open											
26	808-xxx Net Natural Gas Storage Transactions											
27	804.xx Proforma Purchased Gas Expense											
28	Total Purchased Gas Cost	0	0	0	0	0	0	0	0	0	0	0
29	811-00 Gas Used for Products Extraction											
30	813-010 GTI Expenses											
31	813-xxx Other Gas Expenses		10,000									
32	Total Purchased Gas Expenses	0	10,000	0	0	0	0	0	0	0	0	0
33												
34	Underground Storage Expenses											
35	814-OP Supervision & Engineering											
36	815-OP Maps & Records											
37	816-OP Wells Expenses											
38	817-OP Lines Expenses											
39	818-OP Compressor Station Expenses											
40	819-OP Compressor Station Fuel & Power											
41	820-OP Measuring & Regulator Station											
42	821-OP Purification Expenses											
43	824-OP Other Expenses											
44	825-OP Storage Well Royalties & Rents											
45	826-OP Rents											
46												
47	830-MT Supervision & Engineering											
48	831-MT Maps & Records											
49	832-MT Wells Expenses											
50	833-MT Lines Expenses											
51	834-MT Compressor Station Expenses											
52	835-MT Compressor Station Fuel & Power											
53	836-MT Measuring and Regulator Station Expenses											
54	837-MT Other Equipment											
55	Total Underground Storage Expenses	0	0	0	0	0	0	0	0	0	0	0
56												
57												
58												
59												
60	Proforma		Natural Gas Utility									

AVISTA UTILITIES - Washington Jurisdiction
 Operations and Maintenance Expenses
 for 12-Months Ended December 31, 2018

JCA-G-4

Account	Description	3.16 Pro Forma AMI Capital Adds G-PAMI	3.17 Pro Forma LEAP Def. Amort G-PLEAP	3.18 Pro Forma Tax Repairs G-PTAX	(as) Net Total of All Adjustments	(at) Total	(au) check	(av) Total \$000's in bold
Operation & Maintenance Expenses								
Purchased Gas Expenses								
804/805-000	Gas Purchases				(100,541,000)	1,000		1,000
804-001	Pipeline Demand Costs				0	0		0
804-002	Transport Variable Charges				0	0		0
804-017	Transaction Fees				0	0		0
804-730	Gas Costs - Intracompany LDC Gas				0	0		0
804-170	Gas Transaction Fees				0	0		0
804-600	Gas Purchases - Financial				0	0		0
804-700	Off System Gas Purchases - Bookout				0	0		0
804-711	Off System Bookout Offset				0	0		0
804-010	Gas Costs - Fixed Hedge				0	0		0
805-110	Gas Exp - Rate Amortizations				0	0		0
805-120	Gas Expense - Rate Deferrals				0	0		0
805-980	Gas Expense - Estimated Amortizations				0	0		0
805-990	Gas Expense - Estimated Deferrals				0	0		0
Open	Open				0	0		0
808-xxx	Net Natural Gas Storage Transactions				1,928,000	328,000		328,000
804.xx	Proforma Purchased Gas Expense				0	0		0
	Total Purchased Gas Cost	0	0	0	(98,613,000)	329,000	ok	329
811-00	Gas Used for Products Extraction				0	(328,000)		(328,000)
813-010	GTI Expenses				(3,000)	84,000		84,000
813-xxx	Other Gas Expenses				40,000	911,000		911,000
	Total Purchased Gas Expenses	0	0	0	(98,576,000)	996,000	ok	996
Underground Storage Expenses								
814-OP	Supervision & Engineering				0	14,000		14,000
815-OP	Maps & Records				0	0		0
816-OP	Wells Expenses				0	0		0
817-OP	Lines Expenses				0	0		0
818-OP	Compressor Station Expenses				0	0		0
819-OP	Compressor Station Fuel & Power				0	0		0
820-OP	Measuring & Regulator Station				0	0		0
821-OP	Purification Expenses				0	0		0
824-OP	Other Expenses				0	479,000		479,000
825-OP	Storage Well Royalties & Rents				0	0		0
826-OP	Rents				0	0		0
830-MT	Supervision & Engineering				0	0		0
831-MT	Maps & Records				0	0		0
832-MT	Wells Expenses				0	0		0
833-MT	Lines Expenses				0	0		0
834-MT	Compressor Station Expenses				0	0		0
835-MT	Compressor Station Fuel & Power				0	0		0
836-MT	Measuring and Regulator Station Expenses				0	0		0
837-MT	Other Equipment				0	1,390,000		1,390,000
	Total Underground Storage Expenses	0	0	0	0	1,883,000	ok	1,883

AVISTA UTILITIES - Washington Jurisdiction
 Operations and Maintenance Expenses
 for 12-Months Ended December 31, 2018

JCA-G-5

61 Pro Forma Results of Operations		Operation and Maintenance Expenses													62 Company Base Case
63															64
65		Notes	1.00	1.01	1.02	1.03	1.04	2.01	2.02	2.03	2.04	2.05	2.06	2.07	
66 Account	Description		Balance	Deferred FIT	Deferred Debits	Working	Remove	Eliminate	Restate	Uncollectible	Regulatory	Injuries &	FIT/DFIT	Office Space	
67			per Books	Rate Base	and Credits	Capital	AMI Rate Base	B & O Taxes	Property Taxes	Expense	Expense	Damages	Expense	Charges to Subs	
68				G-DFIT	G-DDC	G-WC	G-AMI	G-EBO	G-RPT	G-UE	G-RE	G-ID	G-FIT	G-OSC	
Distribution Expenses															
<i>Operation Expense</i>															
70	870-OP	Supervision & Engineering	1,716,000												
71	871-OP	Distribution Load Dispatching	0												
72	872-OP	Compressor Station Labor & Expenses	0												
73	874-OP	Mains & Services Expense	3,412,000												
74	875-OP	Measuring & Regulating Stations-General	94,000												
75	876-OP	Measuring & Regulating Stations-Industrial	8,000												
76	877-OP	Measuring & Regulating Stations-City Gate	57,000												
77	878-OP	Meters & House Regulators Expenses	412,000												
78	879-OP	Customer Installations	1,471,000												
79	880-OP	Other Distribution Expense	2,110,000												
80	881-OP	Rents	27,000												
81	Total Distribution Operation Expense		9,307,000	0	0	0	0	0	0	0	0	0	0	0	
<i>Maintenance Expense</i>															
83	885-MT	Supervision & Engineering	82,000												
84	887-MT	Mains	770,000												
85	888-MT	Compressor Station Equipment	0												
86	889-MT	Measuring & Regulating Stations-General	276,000												
87	890-MT	Measuring & Regulating Stations-Industrial	15,000												
88	891-MT	Measuring & Regulating Stations-City Gate	66,000												
89	892-MT	Services	1,358,000												
90	893-MT	Meters & House Regulators	1,610,000												
91	894-MT	Other Equipment	185,000												
92	Total Distribution Maintenance Expense		4,362,000	0	0	0	0	0	0	0	0	0	0	0	
94	Total Distribution Expense		13,669,000	0	0	0	0	0	0	0	0	0	0	0	
Customer Accounting Expenses															
97	901-OP	Supervision	78,000												
98	902-OP	Meter Reading	1,669,000												
99	903-OP	Customer Records & Collection	4,468,000												
100	904-OP	Uncollectible Accounts	90,000							166,000					
101	905-OP	Misc Customer Accounts Expenses	93,000		15,000										
102	Total Customer Accounting Expenses		6,398,000	0	15,000	0	0	0	0	166,000	0	0	0	0	
Customer Information Expense															
105	907-OP	Supervision	0												
106	908-OP	Customer Assistance Expenses	8,902,000												
107	909-OP	Advertising	644,000												
108	910-OP	Misc Customer Service & Info Expense	118,000												
109	Total Customer Information Expense		9,664,000	0	0	0	0	0	0	0	0	0	0	0	
Sales Expenses															
112	911-OP	Supervision	0												
113	912-OP	Demonstrating & Selling Expenses	0												
114	913-OP	Advertising Expenses	0												
115	916-OP	Misc Sales Expenses	0												
116	Total Sales Expenses		0	0	0	0	0	0	0	0	0	0	0	0	
118	Subtotal Expenses		131,186,000	0	15,000	0	0	0	0	166,000	0	0	0	0	
119	Proforma					Natural Gas Utility									

AVISTA UTILITIES - Washington Jurisdiction
Operations and Maintenance Expenses
for 12-Months Ended December 31, 2018

JCA-G-6

61 Pro Forma Results of Operations		ses												
62 Company Base Case														
63														
64		2.08	2.09	2.10	2.11	2.12	2.13	2.14	2.15	3.01	3.02	3.03	3.04	
65		Restate	Net Gains/	Weather Normalization	Eliminate	Misc. Restating	Restating	Restate	Restate	Pro Forma Revenue	Pro Forma Def.	Pro Forma	Pro Forma	
66 Account	Description	Excise Tax	Losses	Gas Cost Adjust	Adder Schedules	Adjustments	Incentives	Debt Int	2019 Rate Base	Normalization	Debits & Credits	ARAM	Non-Exec Labor	
67		G-RET	G-NGL	G-WNGC	G-EAS	G-MR	G-RI	G-DI	G-EOP19	G-PREV	G-PRA	G-ARAM	G-PLN	
68 Distribution Expenses														
69 <i>Operation Expense</i>														
70 870-OP	Supervision & Engineering					(2,000)							64,000	
71 871-OP	Distribution Load Dispatching													
72 872-OP	Compressor Station Labor & Expenses													
73 874-OP	Mains & Services Expense												88,000	
74 875-OP	Measuring & Regulating Stations-General												3,000	
75 876-OP	Measuring & Regulating Stations-Industrial												0	
76 877-OP	Measuring & Regulating Stations-City Gate												2,000	
77 878-OP	Meters & House Regulators Expenses												0	
78 879-OP	Customer Installations												62,000	
79 880-OP	Other Distribution Expense					0							72,000	
80 881-OP	Rents												0	
81	Total Distribution Operation Expense	0	0	0	0	(2,000)	0	0	0	0	0	0	291,000	
82 <i>Maintenance Expense</i>														
83 885-MT	Supervision & Engineering												3,000	
84 887-MT	Mains												30,000	
85 888-MT	Compressor Station Equipment												0	
86 889-MT	Measuring & Regulating Stations-General												7,000	
87 890-MT	Measuring & Regulating Stations-Industrial												1,000	
88 891-MT	Measuring & Regulating Stations-City Gate												2,000	
89 892-MT	Services												41,000	
90 893-MT	Meters & House Regulators												43,000	
91 894-MT	Other Equipment												6,000	
92	Total Distribution Maintenance Expense	0	0	0	0	0	0	0	0	0	0	0	133,000	
93														
94	Total Distribution Expense	0	0	0	0	(2,000)	0	0	0	0	0	0	424,000	
95														
96 Customer Accounting Expenses														
97 901-OP	Supervision												3,000	
98 902-OP	Meter Reading												62,000	
99 903-OP	Customer Records & Collection												135,000	
100 904-OP	Uncollectible Accounts			(13,000)	27,000					(138,000)			3,000	
101 905-OP	Misc Customer Accounts Expenses												3,000	
102	Total Customer Accounting Expenses	0	0	(13,000)	27,000	0	0	0	0	(138,000)	0	0	203,000	
103														
104 Customer Information Expense														
105 907-OP	Supervision													
106 908-OP	Customer Assistance Expenses			0	(8,485,000)								12,000	
107 909-OP	Advertising					1,000							5,000	
108 910-OP	Misc Customer Service & Info Expense												1,000	
109	Total Customer Information Expense	0	0	0	(8,485,000)	1,000	0	0	0	0	0	0	18,000	
110														
111 Sales Expenses														
112 911-OP	Supervision													
113 912-OP	Demonstrating & Selling Expenses													
114 913-OP	Advertising Expenses													
115 916-OP	Misc Sales Expenses													
116	Total Sales Expenses	0	0	0	0	0	0	0	0	0	0	0	0	
117														
118	Subtotal Expenses	0	0	(1,671,000)	(54,268,000)	(1,000)	0	0	0	(51,286,000)	0	0	675,000	
119 Proforma														

AVISTA UTILITIES - Washington Jurisdiction
 Operations and Maintenance Expenses
 for 12-Months Ended December 31, 2018

JCA-G-7

61 Pro Forma Results of Operations		Operation and Maintenance Expenses										
62 Company Base Case												
63												
64		3.05	3.06	3.07	3.08	3.09	3.10	3.11	3.12	3.13	3.14	3.15
65 Account	Description	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma
66		Exec Labor	Empl. Benefits	Insurance Exp	IS/IT	Property Tax	Fee Free Amort	2020 Customer AT Center	2020 Large & Distinct	2020 Programmatic	2020 Mandatory	2020 Short Lived
67		G-PLE	G-PEB	G-PINS	G-PIT	G-PPT	G-PFEE	G-PCAP1	G-PCAP2	G-PCAP3	G-PCAP4	G-PCAP5
68 Distribution Expenses												
69 <i>Operation Expense</i>												
70 870-OP	Supervision & Engineering		19,000									
71 871-OP	Distribution Load Dispatching		0									
72 872-OP	Compressor Station Labor & Expenses		0									
73 874-OP	Mains & Services Expense		38,000									
74 875-OP	Measuring & Regulating Stations-General		1,000									
75 876-OP	Measuring & Regulating Stations-Industrial		0									
76 877-OP	Measuring & Regulating Stations-City Gate		1,000									
77 878-OP	Meters & House Regulators Expenses		5,000									
78 879-OP	Customer Installations		16,000									
79 880-OP	Other Distribution Expense		24,000									
80 881-OP	Rents		0									
81	Total Distribution Operation Expense	0	104,000	0	0	0	0	0	0	0	0	0
82 <i>Maintenance Expense</i>												
83 885-MT	Supervision & Engineering		1,000									
84 887-MT	Mains		9,000									
85 888-MT	Compressor Station Equipment		0									
86 889-MT	Measuring & Regulating Stations-General		3,000									
87 890-MT	Measuring & Regulating Stations-Industrial		0									
88 891-MT	Measuring & Regulating Stations-City Gate		1,000									
89 892-MT	Services		15,000									
90 893-MT	Meters & House Regulators		18,000									
91 894-MT	Other Equipment		2,000									
92	Total Distribution Maintenance Expense	0	49,000	0	0	0	0	0	0	0	0	0
93												
94	Total Distribution Expense	0	153,000	0	0	0	0	0	0	0	0	0
95												
96 Customer Accounting Expenses												
97 901-OP	Supervision		1,000									
98 902-OP	Meter Reading		19,000									
99 903-OP	Customer Records & Collection		50,000									
100 904-OP	Uncollectible Accounts		1,000									
101 905-OP	Misc Customer Accounts Expenses		1,000				67,000					
102	Total Customer Accounting Expenses	0	72,000	0	0	0	67,000	0	0	0	0	0
103												
104 Customer Information Expense												
105 907-OP	Supervision											
106 908-OP	Customer Assistance Expenses		6,000									
107 909-OP	Advertising		1,000									
108 910-OP	Misc Customer Service & Info Expense		0									
109	Total Customer Information Expense	0	7,000	0	0	0	0	0	0	0	0	0
110												
111 Sales Expenses												
112 911-OP	Supervision											
113 912-OP	Demonstrating & Selling Expenses											
114 913-OP	Advertising Expenses											
115 916-OP	Misc Sales Expenses											
116	Total Sales Expenses	0	0	0	0	0	0	0	0	0	0	0
117												
118	Subtotal Expenses	0	242,000	0	0	0	67,000	0	0	0	0	0
119 Proforma	Natural Gas Utility											

AVISTA UTILITIES - Washington Jurisdiction
Operations and Maintenance Expenses
for 12-Months Ended December 31, 2018

JCA-G-8

61 Pro Forma Results of Operations								
62 Company Base Case								
63								
64		3.16	3.17	3.18	(as)	(at)	(au)	(av)
65		Pro Forma	Pro Forma	Pro Forma	Net Total	Total	check	Total
66 Account	Description	AMI Capital Adds	LEAP Def. Amort	Tax Repairs	of All			\$000's
67		G-PAMI	G-PLEAP	G-PTAX	Adjustments			in bold
68 Distribution Expenses								
69 <i>Operation Expense</i>								
70 870-OP	Supervision & Engineering				81,000	1,797,000		1,797,000
71 871-OP	Distribution Load Dispatching				0	0		0
72 872-OP	Compressor Station Labor & Expenses				0	0		0
73 874-OP	Mains & Services Expense				126,000	3,538,000		3,539,000
74 875-OP	Measuring & Regulating Stations-General				4,000	98,000		98,000
75 876-OP	Measuring & Regulating Stations-Industrial				0	8,000		8,000
76 877-OP	Measuring & Regulating Stations-City Gate				3,000	60,000		60,000
77 878-OP	Meters & House Regulators Expenses	(995,000)			(990,000)	(578,000)		(578,000)
78 879-OP	Customer Installations				78,000	1,549,000		1,549,000
79 880-OP	Other Distribution Expense				96,000	2,206,000		2,206,000
80 881-OP	Rents				0	27,000		27,000
81	Total Distribution Operation Expense	(995,000)	0	0	(602,000)	8,705,000	ok	
82 <i>Maintenance Expense</i>								
83 885-MT	Supervision & Engineering				4,000	86,000		86,000
84 887-MT	Mains				39,000	809,000		809,000
85 888-MT	Compressor Station Equipment				0	0		0
86 889-MT	Measuring & Regulating Stations-General				10,000	286,000		286,000
87 890-MT	Measuring & Regulating Stations-Industrial				1,000	16,000		16,000
88 891-MT	Measuring & Regulating Stations-City Gate				3,000	69,000		69,000
89 892-MT	Services				56,000	1,414,000		1,413,000
90 893-MT	Meters & House Regulators				61,000	1,671,000		1,671,000
91 894-MT	Other Equipment				8,000	193,000		193,000
92	Total Distribution Maintenance Expense	0	0	0	182,000	4,544,000	ok	
93								
94	Total Distribution Expense	(995,000)	0	0	(420,000)	13,249,000	ok	13,249
95								
96 Customer Accounting Expenses								
97 901-OP	Supervision				4,000	82,000		82,000
98 902-OP	Meter Reading				81,000	1,750,000		1,750,000
99 903-OP	Customer Records & Collection				185,000	4,653,000		4,653,000
100 904-OP	Uncollectible Accounts				43,000	133,000		133,000
101 905-OP	Misc Customer Accounts Expenses				86,000	179,000		179,000
102	Total Customer Accounting Expenses	0	0	0	399,000	6,797,000	ok	6,797
103								
104 Customer Information Expense								
105 907-OP	Supervision				0	0		0
106 908-OP	Customer Assistance Expenses				(8,467,000)	435,000		435,000
107 909-OP	Advertising				7,000	651,000		651,000
108 910-OP	Misc Customer Service & Info Expense				1,000	119,000		119,000
109	Total Customer Information Expense	0	0	0	(8,459,000)	1,205,000	ok	1,205
110								
111 Sales Expenses								
112 911-OP	Supervision				501	501		1,000
113 912-OP	Demonstrating & Selling Expenses				0	0		0
114 913-OP	Advertising Expenses				0	0		0
115 916-OP	Misc Sales Expenses				0	0		0
116	Total Sales Expenses	0	0	0	501	501	crossfoot error	1
117								
118	Subtotal Expenses	(995,000)	0	0	(107,055,499)	24,130,501	crossfoot error	24,131
119	Proforma							

AVISTA UTILITIES - Washington Jurisdiction
Operations and Maintenance Expenses
for 12-Months Ended December 31, 2018

JCA-G-9

120 Pro Forma Results of Operations		Admin, & General, Other Taxes & Depreciation Expense													Admin, & General, Other Taxes & E	
121 Company Base Case																
122																
123																
124		Notes	1.00	1.01	1.02	1.03	1.04	2.01	2.02	2.03	2.04	2.05	2.06	2.07		
125 Account	Description		Balance	Deferred FIT	Deferred Debits	Working	Remove	Eliminate	Restate	Uncollectible	Regulatory	Injuries &	FIT/DFIT	Office Space		
126			per Books	Rate Base	and Credits	Capital	AMI Rate Base	B & O Taxes	Property Taxes	Expense	Expense	Damages	Expense	Charges to Subs		
127				G-DFIT	G-DDC	G-WC	G-AMI	G-EBO	G-RPT	G-UE	G-RE	G-ID	G-FIT	G-OSC		
Administrative & General Expenses																
128 920-OP	Admin. & General Salaries		6,965,000													
129 921-OP	Office Supplies & Expenses		973,000													(16,000)
130 922-OP	Admin. Expenses Transferred - Credit		(13,000)													
131 923-OP	Outside Services Employed		1,950,000													
132 924-OP	Property Insurance Premium		248,000													
133 925-OP	Injuries & Damages		596,000									(9,000)				
134 926-OP	Employee Pension & Benefits		416,000													
135 927-OP	Franchise Requirements		0													
136 928-OP	Regulatory Commission Expenses		801,000								(58,000)					
137 930-OP	Miscellaneous & General Expense		962,000													
138 931-OP	Rents		72,000													
139 935-MT	Maintenance of General Plant		2,726,000													
140	Total Administrative & General Expenses		15,696,000	0	0	0	0	0	0	0	(58,000)	(9,000)	0	(16,000)		
141																
142	Total Operating & Maintenance Expenses		146,882,000	0	15,000	0	0	0	0	166,000	(58,000)	(9,000)	0	(16,000)		
143																
144	Taxes Other Than Income Taxes															
145	Property Related															
146	-Production		0													
147	-Underground Storage		323,000						(66,000)							
148	-Distribution		2,845,000					7,000	305,000							
149	-Administrative & General		0													
150	Total Property Related		3,168,000	0	0	0	0	7,000	239,000	0	0	0	0	0	0	0
151																
152	State Excise															
153	-Distribution		5,652,000													
154																
155	Business & Occupation															
156	-Distribution		5,242,000					(5,242,000)								
157	-Open															
158	-Open															
159	Total Business & Occupation		5,242,000	0	0	0	0	(5,242,000)	0	0	0	0	0	0	0	0
160																
161	Miscellaneous															
162	-Distribution		0													
163																
164	Total Taxes Other Than Income Taxes		14,062,000	0	0	0	0	(5,235,000)	239,000	0	0	0	0	0	0	0
165																
166	Depreciation Expense															
167	<i>Underground Storage Plant Depreciation Expense</i>															
168 350	Land & Land Rights Depr. Exp.		1,000													
169 351	Structures & Improvements Depr. Exp.		28,000													
170 352	Wells Depr. Exp.		159,000													
171 353	Lines Depr. Exp.		10,000													
172 354	Compressor Station Equip. Depr. Exp.		157,000													
173 355	Measuring & Regulating Equip. Depr. Exp.		100,000													
174 356	Purification Equipment Depr. Exp.		2,000													
175 357	Other Equipment Depr. Exp.		37,000													
176	Total Underground Storage Plant Depr. Exp.		494,000	0	0	0	0	0	0	0	0	0	0	0	0	0
177																
178 Proforma																Natural Gas Utility

AVISTA UTILITIES - Washington Jurisdiction
Operations and Maintenance Expenses
for 12-Months Ended December 31, 2018

JCA-G-10

120 Pro Forma Results of Operations		Depreciation Expense												
121 Company Base Case														
122														
123		2.08	2.09	2.10	2.11	2.12	2.13	2.14	2.15	3.01	3.02	3.03	3.04	
124		Restate	Net Gains/	Weather Normalization	Eliminate	Misc. Restating	Restating	Restate	Restate	Pro Forma Revenue	Pro Forma Def.	Pro Forma	Pro Forma	
125 Account	Description	Excise Tax	Losses	Gas Cost Adjust	Adder Schedules	Adjustments	Incentives	Debt Int	2019 Rate Base	Normalization	Debits & Credits	ARAM	Non-Exec Labor	
126		G-RET	G-NGL	G-WNGC	G-EAS	G-MR	G-RI	G-DI	G-EOP19	G-PREV	G-PRA	G-ARAM	G-PLN	
Administrative & General Expenses														
128 920-OP	Admin. & General Salaries				16,000	(235,000)	219,000						250,000	
129 921-OP	Office Supplies & Expenses					(2,000)							5,000	
130 922-OP	Admin. Expenses Transferred - Credit													
131 923-OP	Outside Services Employed													
132 924-OP	Property Insurance Premium													
133 925-OP	Injuries & Damages					(9,000)								
134 926-OP	Employee Pension & Benefits												4,000	
135 927-OP	Franchise Requirements													
136 928-OP	Regulatory Commission Expenses			(8,000)		(31,000)				(83,000)			17,000	
137 930-OP	Miscellaneous & General Expense					(120,000)							5,000	
138 931-OP	Rents													
139 935-MT	Maintenance of General Plant					(2,000)							21,000	
140	Total Administrative & General Expenses	0	0	(8,000)	16,000	(399,000)	219,000	0	0	(83,000)	0	0	302,000	
141														
142	Total Operating & Maintenance Expenses	0	0	(1,679,000)	(54,252,000)	(400,000)	219,000	0	0	(51,369,000)	0	0	977,000	
143														
Taxes Other Than Income Taxes														
145	Property Related													
146	-Production													
147	-Underground Storage													
148	-Distribution									0				
149	-Administrative & General													
150	Total Property Related	0	0	0	0	0	0	0	0	0	0	0	0	
151														
152	State Excise													
153	-Distribution	1,000		(151,000)	309,000					(1,591,000)				
154														
155	Business & Occupation													
156	-Distribution													
157	-Open													
158	-Open													
159	Total Business & Occupation	0	0	0	0	0	0	0	0	0	0	0	0	
160														
161	Miscellaneous													
162	-Distribution													
163														
164	Total Taxes Other Than Income Taxes	1,000	0	(151,000)	309,000	0	0	0	0	(1,591,000)	0	0	0	
165														
Depreciation Expense														
167	<i>Underground Storage Plant Depreciation Exp</i>													
168 350	Land & Land Rights Depr. Exp.									0				
169 351	Structures & Improvements Depr. Exp.									(9,000)				
170 352	Wells Depr. Exp.									(54,000)				
171 353	Lines Depr. Exp.									(3,000)				
172 354	Compressor Station Equip. Depr. Exp.									(52,000)				
173 355	Measuring & Regulating Equip. Depr. Exp.									(33,000)				
174 356	Purification Equipment Depr. Exp.									(1,000)				
175 357	Other Equipment Depr. Exp.									(12,000)				
176	Total Underground Storage Plant Depr. Ex	0	0	0	0	0	0	0	0	(164,000)	0	0	0	
177														
178	Proforma													

AVISTA UTILITIES - Washington Jurisdiction
 Operations and Maintenance Expenses
 for 12-Months Ended December 31, 2018

JCA-G-11

		Admin, & General, Other Taxes & Depreciation Expense										
		3.05	3.06	3.07	3.08	3.09	3.10	3.11	3.12	3.13	3.14	3.15
120	Pro Forma Results of Operations											
121	Company Base Case											
122												
123		3.05	3.06	3.07	3.08	3.09	3.10	3.11	3.12	3.13	3.14	3.15
124		Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma
125	Account Description	Exec Labor	Empl. Benefits	Insurance Exp	IS/IT	Property Tax	Fee Free Amort	2020 Customer AT Center	2020 Large & Distinct	2020 Programmatic	2020 Mandatory	2020 Short Lived
126		G-PLE	G-PEB	G-PINS	G-PIT	G-PPT	G-PFEE	G-PCAP1	G-PCAP2	G-PCAP3	G-PCAP4	G-PCAP5
127	Administrative & General Expenses											
128	920-OP Admin. & General Salaries	(97,000)		1,079,000								
129	921-OP Office Supplies & Expenses											
130	922-OP Admin. Expenses Transferred - Credit											
131	923-OP Outside Services Employed											
132	924-OP Property Insurance Premium											
133	925-OP Injuries & Damages											
134	926-OP Employee Pension & Benefits		99,000									
135	927-OP Franchise Requirements											
136	928-OP Regulatory Commission Expenses											
137	930-OP Miscellaneous & General Expense				624,000							
138	931-OP Rents											
139	935-MT Maintenance of General Plant											
140	Total Administrative & General Expenses	(97,000)	99,000	1,079,000	624,000	0	0	0	0	0	0	0
141												
142	Total Operating & Maintenance Expenses	(97,000)	341,000	1,079,000	624,000	0	67,000	0	0	0	0	0
143												
144	Taxes Other Than Income Taxes											
145	Property Related											
146	-Production											
147	-Underground Storage						35,000					
148	-Distribution						428,000					
149	-Administrative & General											
150	Total Property Related	0	0	0	0	463,000	0	0	0	0	0	0
151												
152	State Excise											
153	-Distribution											
154												
155	Business & Occupation											
156	-Distribution											
157	-Open											
158	-Open											
159	Total Business & Occupation	0	0	0	0	0	0	0	0	0	0	0
160												
161	Miscellaneous											
162	-Distribution											
163												
164	Total Taxes Other Than Income Taxes	0	0	0	0	463,000	0	0	0	0	0	0
165												
166	Depreciation Expense											
167	<i>Underground Storage Plant Depreciation Exp</i>											
168	350 Land & Land Rights Depr. Exp.									0		
169	351 Structures & Improvements Depr. Exp.									1,000		
170	352 Wells Depr. Exp.									7,000		
171	353 Lines Depr. Exp.									0		
172	354 Compressor Station Equip. Depr. Exp.									6,000		
173	355 Measuring & Regulating Equip. Depr. Exp.									4,000		
174	356 Purification Equipment Depr. Exp.									0		
175	357 Other Equipment Depr. Exp.									1,000		
176	Total Underground Storage Plant Depr. Exp	0	0	0	0	0	0	0	0	19,000	0	0
177												
178	Proforma											

AVISTA UTILITIES - Washington Jurisdiction
Operations and Maintenance Expenses
for 12-Months Ended December 31, 2018

JCA-G-12

120 Pro Forma Results of Operations								
121 Company Base Case								
122								
123		3.16	3.17	3.18	(as)	(at)	(au)	(av)
124		Pro Forma	Pro Forma	Pro Forma	Net Total	Total	check	Total
125 Account	Description	AMI Capital Adds	LEAP Def. Amort	Tax Repairs	of All			\$000's
126		G-PAMI	G-PLEAP	G-PTAX	Adjustments			in bold
127 Administrative & General Expenses								
128 920-OP	Admin. & General Salaries				1,232,000	8,197,000		8,197,000
129 921-OP	Office Supplies & Expenses				(13,000)	960,000		960,000
130 922-OP	Admin. Expenses Transferred - Credit				0	(13,000)		(13,000)
131 923-OP	Outside Services Employed				0	1,950,000		1,950,000
132 924-OP	Property Insurance Premium				0	248,000		248,000
133 925-OP	Injuries & Damages				(18,000)	578,000		578,000
134 926-OP	Employee Pension & Benefits				103,000	519,000		519,000
135 927-OP	Franchise Requirements				0	0		0
136 928-OP	Regulatory Commission Expenses				(163,000)	638,000		638,000
137 930-OP	Miscellaneous & General Expense				509,000	1,471,000		1,471,000
138 931-OP	Rents				0	72,000		72,000
139 935-MT	Maintenance of General Plant				19,000	2,745,000		2,745,000
140 Total Administrative & General Expenses		0	0	0	1,669,000	17,365,000	ok	17,365
141								
142 Total Operating & Maintenance Expenses		(995,000)	0	0	(105,386,499)	41,495,501	crossfoot error	41,496
143								
144 Taxes Other Than Income Taxes								
145 Property Related								
146 -Production					0	0		
147 -Underground Storage					(31,000)	292,000		292
148 -Distribution					740,000	3,585,000		3,585
149 -Administrative & General					0	0		0
150 Total Property Related		0	0	0	709,000	3,877,000	ok	3,877
151								
152 State Excise								
153 -Distribution					(1,432,000)	4,220,000		4,220
154								
155 Business & Occupation								
156 -Distribution					(5,242,000)	0		0
157 -Open					0	0		0
158 -Open					0	0		0
159 Total Business & Occupation		0	0	0	(5,242,000)	0	ok	0
160								
161 Miscellaneous								
162 -Distribution					0	0		
163								
164 Total Taxes Other Than Income Taxes		0	0	0	(5,965,000)	8,097,000	ok	8,097
165								
166 Depreciation Expense								
167 <i>Underground Storage Plant Depreciation Exp</i>								
168 350	Land & Land Rights Depr. Exp.				0	1,000		1,000
169 351	Structures & Improvements Depr. Exp.				(8,000)	20,000		20,000
170 352	Wells Depr. Exp.				(47,000)	112,000		112,000
171 353	Lines Depr. Exp.				(3,000)	7,000		7,000
172 354	Compressor Station Equip. Depr. Exp.				(46,000)	111,000		110,000
173 355	Measuring & Regulating Equip. Depr. Exp.				(29,000)	71,000		72,000
174 356	Purification Equipment Depr. Exp.				(1,000)	1,000		1,000
175 357	Other Equipment Depr. Exp.				(11,000)	26,000		26,000
176 Total Underground Storage Plant Depr. Ex		0	0	0	(145,000)	349,000	ok	349
177								
178 Proforma								

AVISTA UTILITIES - Washington Jurisdiction
Operations and Maintenance Expenses
for 12-Months Ended December 31, 2018

JCA-G-13

		Depreciation Expense & Income Tax												
		1.00	1.01	1.02	1.03	1.04	2.01	2.02	2.03	2.04	2.05	2.06	2.07	
Account	Description	Notes	Balance	Deferred FIT	Deferred Debits	Working	Remove	Eliminate	Restate	Uncollectible	Regulatory	Injuries &	FIT/DFIT	Office Space
			per Books	Rate Base	and Credits	Capital	AMI Rate Base	B & O Taxes	Property Taxes	Expense	Expense	Damages	Expense	Charges to Subs
				G-DFIT	G-DDC	G-WC	G-AMI	G-EBO	G-RPT	G-UE	G-RE	G-ID	G-FIT	G-OSC
179	Pro Forma Results of Operations													
180	Company Base Case													
181														
182														
183														
184														
185														
186														
187	374		6,000											
188	375		15,000											
189	376-All	100.00%	5,613,000											
190	376	0.00%	0											
191	378		140,000											
192	379		50,000											
193	380		4,325,000											
194	381		2,279,000											
195	382													
196	383													
197	384													
198	385		41,000											
199	387		0											
200			12,469,000	0	0	0	0	0	0	0	0	0	0	0
201														
202														
203	389		5,000											
204	390		1,226,000											
205	391		2,817,000											
206	392		0											
207	393		36,000											
208	394		327,000											
209	395		36,000											
210	396		0											
211	397		739,000											
212	398		15,000											
213			5,201,000	0	0	0	0	0	0	0	0	0	0	0
214														
215			18,164,000	0	0	0	0	0	0	0	0	0	0	0
216														
217														
218	407.XXX		(1,920,000)											
219	404.20		124,000											
220	404.30		5,353,000											
221	407.23		(1,205,000)											
222	407.302		584,000											
223	407.414		(462,000)											
224			2,474,000	0	0	0	0	0	0	0	0	0	0	0
225														
226			20,638,000	0	0	0	0	0	0	0	0	0	0	0
227														
228			181,582,000	0	15,000	0	0	(5,235,000)	239,000	166,000	(58,000)	(9,000)	0	(16,000)
229														
230			0											
231			(4,720,000)		(3,000)	6,000	96,000	(3,000)	(50,000)	(35,000)	12,000	2,000	0	3,000
232			0	5,000										
233			(12,000)											
234			6,501,000										53,000	
235														
236			183,351,000	5,000	12,000	6,000	96,000	(5,238,000)	189,000	131,000	(46,000)	(7,000)	53,000	(13,000)
237														
238	Proforma													

Natural Gas Utility

AVISTA UTILITIES - Washington Jurisdiction
Operations and Maintenance Expenses
for 12-Months Ended December 31, 2018

JCA-G-14

		2.08	2.09	2.10	2.11	2.12	2.13	2.14	2.15	3.01	3.02	3.03	3.04
		Restate	Net Gains/	Weather Normalization	Eliminate	Misc. Restating	Restating	Restate	Restate	Pro Forma Revenue	Pro Forma Def.	Pro Forma	Pro Forma
184	Account Description	Excise Tax	Losses	Gas Cost Adjust	Adder Schedules	Adjustments	Incentives	Debt Int	2019 Rate Base	Normalization	Debits & Credits	ARAM	Non-Exec Labor
185		G-RET	G-NGL	G-WNGC	G-EAS	G-MR	G-RI	G-DI	G-EOP19	G-PREV	G-PRA	G-ARAM	G-PLN
179	Pro Forma Results of Operations	ix											
180	Company Base Case												
181													
182		2.08	2.09	2.10	2.11	2.12	2.13	2.14	2.15	3.01	3.02	3.03	3.04
183		Restate	Net Gains/	Weather Normalization	Eliminate	Misc. Restating	Restating	Restate	Restate	Pro Forma Revenue	Pro Forma Def.	Pro Forma	Pro Forma
184	Account Description	Excise Tax	Losses	Gas Cost Adjust	Adder Schedules	Adjustments	Incentives	Debt Int	2019 Rate Base	Normalization	Debits & Credits	ARAM	Non-Exec Labor
185		G-RET	G-NGL	G-WNGC	G-EAS	G-MR	G-RI	G-DI	G-EOP19	G-PREV	G-PRA	G-ARAM	G-PLN
186	<i>Distribution Plant Depreciation Expense</i>												
187	374 Land & Land Rights Depr. Exp.								0				
188	375 Structures & Improvements Depr. Exp.								0				
189	376-All Mains Depr. Exp.								(52,000)				
190	376 Mains Depr. Exp.								0				
191	378 Meas & Reg Station Equip-Gen Depr. Exp.								(1,000)				
192	379 Meas & Reg Station Equip-City Gate Depr. E								0				
193	380 Services Depr. Exp.								(39,000)				
194	381 Meters Depr. Exp.								(20,000)				
195	382 Meter Installations Depr. Exp.								0				
196	383 House Regulators Depr. Exp.								0				
197	384 House Regulator Installations Depr. Exp.								0				
198	385 Industrial Meas & Reg Station Equip. Depr. E								0				
199	387 Other Equipment Depr. Exp.		(11,000)						0				
200	Total Distribution Plant Depreciation Expe	0	(11,000)	0	0	0	0	0	(112,000)	0	0	0	0
201													
202	<i>General Plant Depreciation Expense</i>												
203	389 Land & Land Rights Depr. Exp.												
204	390 Structures & Improvements Depr. Exp.								7,000				
205	391 Office Furniture & Equipment Depr. Exp.								5,000				
206	392 Transportation Equipment Depr. Exp.												
207	393 Stores Equipment Depr. Exp.												
208	394 Tools, Shop & Garage Equipment Depr. Exp.												
209	395 Laboratory Equipment Depr. Exp.												
210	396 Power Operated Equipment Depr. Exp.												
211	397 Communication Equipment Depr. Exp.								2,000				
212	398 Miscellaneous Equipment Depr. Exp.												
213	Total General Plant Depreciation Expense	0	0	0	0	0	0	0	14,000	0	0	0	0
214													
215	Total Depreciation Expense	0	(11,000)	0	0	0	0	0	(262,000)	0	0	0	0
216													
217	Amortization Expense												
218	407.XXX Misc Amortization				1,205,000						(230,000)		
219	404.20 Intangible Distribution Plant Amortization Exp												
220	404.30 Intangible Plant - Software Amortization Exp.												
221	407.23 Tax Reform Amortization				0								
222	407.302 Excess Natural Gas Line Extension												
223	407.414 FISERVE Payment Processing												
224	Total Amortization Expense	0	0	0	1,205,000	0	0	0	0	0	(230,000)	0	0
225													
226	Total Depreciation and Amortization Expe	0	(11,000)	0	1,205,000	0	0	0	(262,000)	0	(230,000)	0	0
227													
228	Total Operating Expense Before Income T	1,000	(11,000)	(1,830,000)	(52,738,000)	(400,000)	219,000	0	(262,000)	(52,960,000)	(230,000)	0	977,000
229													
230	Income Tax - State												
231	Income Tax - Federal	0	2,000	(1,000)	173,000	(9,000)	(46,000)	222,000	55,000	2,176,000	48,000	0	(205,000)
232	Debt Interest								(66,000)			0	
233	Investment Tax Credit Adjustment (Net)												
234	Amortization of Deferred Income Taxes				651,000							41,000	
235													
236	Total Operating Expense	1,000	(9,000)	(1,831,000)	(51,914,000)	(409,000)	173,000	222,000	(273,000)	(50,784,000)	(182,000)	41,000	772,000
237													
238	Proforma												

AVISTA UTILITIES - Washington Jurisdiction
Operations and Maintenance Expenses
for 12-Months Ended December 31, 2018

JCA-G-15

179 Pro Forma Results of Operations		Depreciation Expense & Income Tax											
180 Company Base Case													
181													
182		3.05	3.06	3.07	3.08	3.09	3.10	3.11	3.12	3.13	3.14	3.15	
183		Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	
184	Account Description	Exec Labor	Empl. Benefits	Insurance Exp	IS/IT	Property Tax	Fee Free Amort	2020 Customer AT Center	2020 Large & Distinct	2020 Programmatic	2020 Mandatory	2020 Short Lived	
185		G-PLE	G-PEB	G-PINS	G-PIT	G-PPT	G-PFEE	G-PCAP1	G-PCAP2	G-PCAP3	G-PCAP4	G-PCAP5	
186 <i>Distribution Plant Depreciation Expense</i>													
187	374 Land & Land Rights Depr. Exp.								0	0	0		
188	375 Structures & Improvements Depr. Exp.								0	0	0		
189	376-All Mains Depr. Exp.								45,000	38,000	125,000		
190	376 Mains Depr. Exp.								0	0	0		
191	378 Meas & Reg Station Equip-Gen Depr. Exp.								1,000	1,000	3,000		
192	379 Meas & Reg Station Equip-City Gate Depr. E								0	0	1,000		
193	380 Services Depr. Exp.								36,000	29,000	96,000		
194	381 Meters Depr. Exp.								18,000	15,000	50,000		
195	382 Meter Installations Depr. Exp.								0	0	0		
196	383 House Regulators Depr. Exp.								0	0	0		
197	384 House Regulator Installations Depr. Exp.								0	0	0		
198	385 Industrial Meas & Reg Station Equip. Depr. E								0	0	1,000		
199	387 Other Equipment Depr. Exp.								0	0	0		
200	Total Distribution Plant Depreciation Expense	0	0	0	0	0	0	0	100,000	83,000	276,000	0	
201 <i>General Plant Depreciation Expense</i>													
203	389 Land & Land Rights Depr. Exp.								0	0		1,000	
204	390 Structures & Improvements Depr. Exp.								16,000	34,000		151,000	
205	391 Office Furniture & Equipment Depr. Exp.								37,000	79,000		349,000	
206	392 Transportation Equipment Depr. Exp.								0	0		0	
207	393 Stores Equipment Depr. Exp.								0	1,000		4,000	
208	394 Tools, Shop & Garage Equipment Depr. Exp.								4,000	9,000		40,000	
209	395 Laboratory Equipment Depr. Exp.								0	1,000		4,000	
210	396 Power Operated Equipment Depr. Exp.								0	0		0	
211	397 Communication Equipment Depr. Exp.							577,000	10,000	21,000		91,000	
212	398 Miscellaneous Equipment Depr. Exp.								0	0		2,000	
213	Total General Plant Depreciation Expense	0	0	0	0	0	0	577,000	67,000	145,000	0	642,000	
214													
215	Total Depreciation Expense	0	0	0	0	0	0	577,000	186,000	228,000	276,000	642,000	
216													
217 Amortization Expense													
218	407.XXX Misc Amortization												
219	404.20 Intangible Distribution Plant Amortization Exp												
220	404.30 Intangible Plant - Software Amortization Exp.												
221	407.23 Tax Reform Amortization												
222	407.302 Excess Natural Gas Line Extension												
223	407.414 FISERVE Payment Processing							805,000					
224	Total Amortization Expense	0	0	0	0	0	805,000	0	0	0	0	0	
225													
226	Total Depreciation and Amortization Expense	0	0	0	0	0	805,000	577,000	186,000	228,000	276,000	642,000	
227													
228	Total Operating Expense Before Income T	(97,000)	341,000	1,079,000	624,000	463,000	872,000	577,000	186,000	228,000	276,000	642,000	
229													
230	Income Tax - State												
231	Income Tax - Federal	20,000	(72,000)	(227,000)	(131,000)	(97,000)	(183,000)	(121,000)	(39,000)	(48,000)	(58,000)	(135,000)	
232	Debt Interest							(15,000)	(37,000)	(37,000)	(68,000)	(18,000)	
233	Investment Tax Credit Adjustment (Net)												
234	Amortization of Deferred Income Taxes												
235													
236	Total Operating Expense	(77,000)	269,000	852,000	493,000	366,000	689,000	441,000	110,000	143,000	150,000	489,000	
237													
238	Proforma												

AVISTA UTILITIES - Washington Jurisdiction
Operations and Maintenance Expenses
for 12-Months Ended December 31, 2018

JCA-G-16

179 Pro Forma Results of Operations								
180 Company Base Case								
181								
182		3.16	3.17	3.18	(as)	(at)	(au)	(av)
183		Pro Forma	Pro Forma	Pro Forma	Net Total	Total	check	Total
184 Account	Description	AMI Capital Adds	LEAP Def. Amort	Tax Repairs	of All			\$000's
185		G-PAMI	G-PLEAP	G-PTAX	Adjustments			in bold
186 <i>Distribution Plant Depreciation Expense</i>								
187 374	Land & Land Rights Depr. Exp.				0	6,000		6,000
188 375	Structures & Improvements Depr. Exp.				0	15,000		15,000
189 376-All	Mains Depr. Exp.				156,000	5,769,000		5,769,000
190 376	Mains Depr. Exp.				0	0		0
191 378	Meas & Reg Station Equip-Gen Depr. Exp.				4,000	144,000		144,000
192 379	Meas & Reg Station Equip-City Gate Depr. E				1,000	51,000		51,000
193 380	Services Depr. Exp.				122,000	4,447,000		4,447,000
194 381	Meters Depr. Exp.	865,000			928,000	3,207,000		3,207,000
195 382	Meter Installations Depr. Exp.				0	0		0
196 383	House Regulators Depr. Exp.				0	0		0
197 384	House Regulator Installations Depr. Exp.				0	0		0
198 385	Industrial Meas & Reg Station Equip. Depr. E				1,000	42,000		42,000
199 387	Other Equipment Depr. Exp.				(11,000)	(11,000)		(11,000)
200	Total Distribution Plant Depreciation Expe	865,000	0	0	1,201,000	13,670,000	ok	13,670
201 <i>General Plant Depreciation Expense</i>								
203 389	Land & Land Rights Depr. Exp.				1,000	6,000		6,000
204 390	Structures & Improvements Depr. Exp.				208,000	1,434,000		1,434,000
205 391	Office Furniture & Equipment Depr. Exp.				470,000	3,287,000		3,287,000
206 392	Transportation Equipment Depr. Exp.				0	0		0
207 393	Stores Equipment Depr. Exp.				5,000	41,000		41,000
208 394	Tools, Shop & Garage Equipment Depr. Exp.				53,000	380,000		380,000
209 395	Laboratory Equipment Depr. Exp.				5,000	41,000		41,000
210 396	Power Operated Equipment Depr. Exp.				0	0		0
211 397	Communication Equipment Depr. Exp.	101,000			802,000	1,541,000		1,541,000
212 398	Miscellaneous Equipment Depr. Exp.				2,000	17,000		17,000
213	Total General Plant Depreciation Expense	101,000	0	0	1,546,000	6,747,000	ok	6,747
214								
215	Total Depreciation Expense	966,000	0	0	2,602,000	20,766,000	ok	20,766
216 <i>Amortization Expense</i>								
218 407.XXX	Misc Amortization				975,000	(945,000)		(945,000)
219 404.20	Intangible Distribution Plant Amortization Exp				0	124,000		124,000
220 404.30	Intangible Plant - Software Amortization Exp.	3,491,000			3,491,000	8,844,000		8,846,000
221 407.23	Tax Reform Amortization				0	(1,205,000)		(1,205,000)
222 407.302	Excess Natural Gas Line Extension		1,550,000		1,550,000	2,134,000		2,134,000
223 407.414	FISERVE Payment Processing				805,000	343,000		343,000
224	Total Amortization Expense	3,491,000	1,550,000	0	6,821,000	9,295,000	ok	9,297
225 <i>Total Depreciation and Amortization Expe</i>								
226	Total Depreciation and Amortization Expe	4,457,000	1,550,000	0	9,423,000	30,061,000	ok	30,063
227 <i>Total Operating Expense Before Income T</i>								
228	Total Operating Expense Before Income T	3,462,000	1,550,000	0	(101,928,499)	79,653,501	crossfoot error	79,656
229 <i>Income Tax - State</i>								
230	Income Tax - State				0	0		0
231	Income Tax - Federal	(727,000)	(326,000)		197,000	(4,523,000)		(4,523)
232	Debt Interest	(185,000)	21,000	79,000	(219,000)	(219,000)		(220)
233	Investment Tax Credit Adjustment (Net)				0	(12,000)		(12)
234	Amortization of Deferred Income Taxes				745,000	7,246,000		7,246
235 <i>Total Operating Expense</i>								
236	Total Operating Expense	2,550,000	1,245,000	79,000	(101,205,499)	82,145,501	crossfoot error	82,147
237 <i>Proforma</i>								
238								

AVISTA UTILITIES - Washington Jurisdiction
Operations and Maintenance Expenses
for 12-Months Ended December 31, 2018

JCA-G-17

		Plant In Service												
		1.00	1.01	1.02	1.03	1.04	2.01	2.02	2.03	2.04	2.05	2.06	2.07	
Account	Description	Balance	Deferred FIT	Deferred Debits	Working	Remove	Eliminate	Restate	Uncollectible	Regulatory	Injuries &	FIT/DFIT	Office Space	
		per Books	Rate Base	and Credits	Capital	AMI Rate Base	B & O Taxes	Property Taxes	Expense	Expense	Damages	Expense	Charges to Subs	
	Notes		G-DFIT	G-DDC	G-WC	G-AMI	G-EBO	G-RPT	G-UE	G-RE	G-ID	G-FIT	G-OSC	
239	Pro Forma Results of Operations													
240	Company Base Case													
241														
242														
243														
244														
245														
246														
247	Rate Base													
248	Plant In Service													
249	Intangible Plant													
250	303.00 Intangible Gas Plant	2,522,000												
251	303.1X Miscellaneous-Computer Software	31,236,313												
252	303.12X AMI Software	8,673,687												
253	Total Intangible Plant	42,432,000	0	0	0	0	0	0	0	0	0	0	0	
254														
255	Underground Storage Plant													
256	350 Land & Land Rights	912,000												
257	351 Structures & Improvements	1,897,000												
258	352 Wells	13,705,000												
259	353 Lines	805,000												
260	354 Compressor Station Equipment	9,056,000												
261	355 Measuring & Regulating Equipment	1,098,000												
262	356 Purification Equipment	289,000												
263	357 Other Equipment	1,952,000												
264	Total Underground Storage Plant	29,714,000	0	0	0	0	0	0	0	0	0	0	0	
265														
266	Distribution Plant													
267	374 Land & Land Rights	396,000												
268	375 Structures & Improvements	808,000												
269	376-All Mains	248,466,000												
270	376 Mains	0												
271	378 Meas & Reg Station Equip-General	4,122,000												
272	379 Meas & Reg Station Equip-City Gate	1,880,000												
273	380 Services	185,716,000												
274	381 Meters	61,627,000				(10,036,000)								
275	382 Meter Installations	0												
276	383 House Regulators	0												
277	384 House Regulator Installations	0												
278	385 Industrial Meas & Reg Station Equip	2,849,000												
279	387 Other Equipment	0												
280	Total Distribution Plant	505,864,000	0	0	0	(10,036,000)	0	0	0	0	0	0	0	
281														
282	General Plant													
283	389 Land & Land Rights	4,595,000												
284	390 Structures & Improvements	43,153,000												
285	391 Office Furniture & Equipment	15,079,000												
286	392 Transportation Equipment	12,835,000												
287	393 Stores Equipment	875,000												
288	394 Tools, Shop & Garage Equipment	6,687,000												
289	395 Laboratory Equipment	439,000												
290	396 Power Operated Equipment	3,250,000												
291	397 Communication Equipment	12,227,000				(11,292,000)								
292	398 Miscellaneous Equipment	89,000												
293	Total General Plant	99,229,000	0	0	0	(11,292,000)	0	0	0	0	0	0	0	
294														
295	Total Plant In Service	677,239,000	0	0	0	(21,328,000)	0	0	0	0	0	0	0	
296														
297														
298	Proforma													

Natural Gas Utility

AVISTA UTILITIES - Washington Jurisdiction
 Operations and Maintenance Expenses
 for 12-Months Ended December 31, 2018

JCA-G-18

		2.08	2.09	2.10	2.11	2.12	2.13	2.14	2.15	3.01	3.02	3.03	3.04
		Restate	Net Gains/	Weather Normalization	Eliminate	Misc. Restating	Restating	Restate	Restate	Pro Forma Revenue	Pro Forma Def.	Pro Forma	Pro Forma
Account	Description	Excise Tax	Losses	Gas Cost Adjust	Adder Schedules	Adjustments	Incentives	Debt Int	2019 Rate Base	Normalization	Debits & Credits	ARAM	Non-Exec Labor
		G-RET	G-NGL	G-WNGC	G-EAS	G-MR	G-RI	G-DI	G-EOP19	G-PREV	G-PRA	G-ARAM	G-PLN
239	Pro Forma Results of Operations												
240	Company Base Case												
241													
242													
243													
244	Account Description												
245													
246													
247	Rate Base												
248	Plant In Service												
249	Intangible Plant												
250	303.00 Intangible Gas Plant												
251	303.1X Miscellaneous-Computer Software												
252	303.12X AMI Software												
253	Total Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0
254													
255	Underground Storage Plant												
256	350 Land & Land Rights								21,000				
257	351 Structures & Improvements								45,000				
258	352 Wells								323,000				
259	353 Lines								19,000				
260	354 Compressor Station Equipment								213,000				
261	355 Measuring & Regulating Equipment								26,000				
262	356 Purification Equipment								7,000				
263	357 Other Equipment								46,000				
264	Total Underground Storage Plant	0	0	0	0	0	0	0	700,000	0	0	0	0
265													
266	Distribution Plant												
267	374 Land & Land Rights								3,000				
268	375 Structures & Improvements								7,000				
269	376-All Mains								2,166,000				
270	376 Mains								0				
271	378 Meas & Reg Station Equip-General								36,000				
272	379 Meas & Reg Station Equip-City Gate								16,000				
273	380 Services								1,619,000				
274	381 Meters								537,000				
275	382 Meter Installations								0				
276	383 House Regulators								0				
277	384 House Regulator Installations								0				
278	385 Industrial Meas & Reg Station Equip								25,000				
279	387 Other Equipment								0				
280	Total Distribution Plant	0	0	0	0	0	0	0	4,409,000	0	0	0	0
281													
282	General Plant												
283	389 Land & Land Rights								393,000				
284	390 Structures & Improvements								3,694,000				
285	391 Office Furniture & Equipment								1,290,000				
286	392 Transportation Equipment								1,098,000				
287	393 Stores Equipment								75,000				
288	394 Tools, Shop & Garage Equipment								572,000				
289	395 Laboratory Equipment								38,000				
290	396 Power Operated Equipment								278,000				
291	397 Communication Equipment								1,046,000				
292	398 Miscellaneous Equipment								8,000				
293	Total General Plant	0	0	0	0	0	0	0	8,492,000	0	0	0	0
294													
295	Total Plant In Service	0	0	0	0	0	0	0	13,601,000	0	0	0	0
296													
297													
298	Proforma												

AVISTA UTILITIES - Washington Jurisdiction
Operations and Maintenance Expenses
for 12-Months Ended December 31, 2018

JCA-G-19

		Plant In Service											
		3.05	3.06	3.07	3.08	3.09	3.10	3.11	3.12	3.13	3.14	3.15	
239	Pro Forma Results of Operations												
240	Company Base Case												
241													
242		3.05	3.06	3.07	3.08	3.09	3.10	3.11	3.12	3.13	3.14	3.15	
243		Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	
244	Account Description	Exec Labor	Empl. Benefits	Insurance Exp	IS/IT	Property Tax	Fee Free Amort	2020 Customer AT Center	2020 Large & Distinct	2020 Programmatic	2020 Mandatory	2020 Short Lived	
245		G-PLE	G-PEB	G-PINS	G-PIT	G-PPT	G-PFEE	G-PCAP1	G-PCAP2	G-PCAP3	G-PCAP4	G-PCAP5	
246													
247	Rate Base												
248	Plant In Service												
249	Intangible Plant												
250	303.00	Intangible Gas Plant											
251	303.1X	Miscellaneous-Computer Software						1,387,000	279,000	9,000		2,231,000	
252	303.12X	AMI Software											
253		Total Intangible Plant	0	0	0	0	0	1,387,000	279,000	9,000	0	2,231,000	
254													
255	Underground Storage Plant												
256	350	Land & Land Rights							41,000				
257	351	Structures & Improvements							86,000				
258	352	Wells							619,000				
259	353	Lines							36,000				
260	354	Compressor Station Equipment							409,000				
261	355	Measuring & Regulating Equipment							50,000				
262	356	Purification Equipment							13,000				
263	357	Other Equipment							88,000				
264		Total Underground Storage Plant	0	0	0	0	0	0	1,342,000	0	0	0	
265													
266	Distribution Plant												
267	374	Land & Land Rights											
268	375	Structures & Improvements											
269	376-All	Mains							4,241,000	3,517,000	11,735,000		
270	376	Mains											
271	378	Meas & Reg Station Equip-General											
272	379	Meas & Reg Station Equip-City Gate											
273	380	Services											
274	381	Meters											
275	382	Meter Installations											
276	383	House Regulators											
277	384	House Regulator Installations											
278	385	Industrial Meas & Reg Station Equip											
279	387	Other Equipment											
280		Total Distribution Plant	0	0	0	0	0	0	4,241,000	3,517,000	11,735,000	0	
281													
282	General Plant												
283	389	Land & Land Rights											
284	390	Structures & Improvements						6,000	455,000	2,428,000		(379,000)	
285	391	Office Furniture & Equipment											
286	392	Transportation Equipment											
287	393	Stores Equipment											
288	394	Tools, Shop & Garage Equipment											
289	395	Laboratory Equipment											
290	396	Power Operated Equipment											
291	397	Communication Equipment											
292	398	Miscellaneous Equipment											
293		Total General Plant	0	0	0	0	0	6,000	455,000	2,428,000	0	(379,000)	
294													
295		Total Plant In Service	0	0	0	0	0	1,393,000	6,317,000	5,954,000	11,735,000	1,852,000	
296													
297													
298	Proforma												

AVISTA UTILITIES - Washington Jurisdiction
Operations and Maintenance Expenses
for 12-Months Ended December 31, 2018

JCA-G-20

239 Pro Forma Results of Operations								
240 Company Base Case								
241								
		3.16	3.17	3.18	(as)	(at)	(au)	(av)
243 Account	Description	Pro Forma	Pro Forma	Pro Forma	Net Total	Total	check	Total
244		AMI Capital Adds	LEAP Def. Amort	Tax Repairs	of All			\$000's
245		G-PAMI	G-PLEAP	G-PTAX	Adjustments			in bold
246								
247 Rate Base								
248 Plant In Service								
249 Intangible Plant								
250	303.00				0	2,522,000		2,522,000
251	303.1X				3,906,000	35,142,313		35,142,000
252	303.12X	8,572,608			8,572,608	17,246,295		17,246,000
253		8,572,608	0	0	12,478,608	54,910,608	ok	54,910
254								
255 Underground Storage Plant								
256	350				62,000	974,000		974,000
257	351				131,000	2,028,000		2,028,000
258	352				942,000	14,647,000		14,647,000
259	353				55,000	860,000		860,000
260	354				622,000	9,678,000		9,678,000
261	355				76,000	1,174,000		1,174,000
262	356				20,000	309,000		309,000
263	357				134,000	2,086,000		2,086,000
264		0	0	0	2,042,000	31,756,000	ok	31,756
265								
266 Distribution Plant								
267	374				3,000	399,000		399,000
268	375				7,000	815,000		815,000
269	376-All				21,659,000	270,125,000		270,125,000
270	376				0	0		0
271	378				36,000	4,158,000		4,158,000
272	379				16,000	1,896,000		1,896,000
273	380				1,619,000	187,335,000		187,335,000
274	381	20,038,000			10,539,000	72,166,000		72,166,000
275	382				0	0		0
276	383				0	0		0
277	384				0	0		0
278	385				25,000	2,874,000		2,874,000
279	387				0	0		0
280		20,038,000	0	0	33,904,000	539,768,000	ok	539,768
281								
282 General Plant								
283	389				393,000	4,988,000		4,988,000
284	390				6,204,000	49,357,000		49,358,000
285	391				1,290,000	16,369,000		16,369,000
286	392				1,098,000	13,933,000		13,933,000
287	393				75,000	950,000		950,000
288	394				572,000	7,259,000		7,259,000
289	395				38,000	477,000		477,000
290	396				278,000	3,528,000		3,528,000
291	397	4,660,392			(5,585,608)	6,641,392		6,641,000
292	398				8,000	97,000		97,000
293		4,660,392	0	0	4,370,392	103,599,392	ok	103,600
294								
295		33,271,000	0	0	52,795,000	730,034,000	ok	730,034
296								
297								
298 Proforma								

AVISTA UTILITIES - Washington Jurisdiction
 Operations and Maintenance Expenses
 for 12-Months Ended December 31, 2018

JCA-G-21

299 Pro Forma Results of Operations		Accumulated Reserve For Depreciation													Accumulated Reserve For Depreciation	
300 Company Base Case																
301																
302																
303																
304 Account Description		Notes	1.00 Balance per Books	1.01 Deferred FIT Rate Base G-DFIT	1.02 Deferred Debits and Credits G-DDC	1.03 Working Capital G-WC	1.04 Remove AMI Rate Base G-AMI	2.01 Eliminate B & O Taxes G-EBO	2.02 Restate Property Taxes G-RPT	2.03 Uncollectible Expense G-UE	2.04 Regulatory Expense G-RE	2.05 Injuries & Damages G-ID	2.06 FIT/DFIT Expense G-FIT	2.07 Office Space Charges to Subs G-OSC		
305																
306																
307 Accumulated Reserve for Depreciation																
308 <i>Underground Storage Plant Accum. Depr.</i>																
309 350 Land & Land Rights Accum. Depr.															19,000	
310 351 Structures & Improvements Accum. Depr.															623,000	
311 352 Wells Accum. Depr.															6,652,000	
312 353 Lines Accum. Depr.															412,000	
313 354 Compressor Station Equip. Accum. Depr.															2,399,000	
314 355 Measuring & Regulating Equip. Accum. Depr.															543,000	
315 356 Purification Equipment Accum. Depr.															274,000	
316 357 Other Equipment Accum. Depr.															644,000	
317 Total Underground Storage Plant Accum. Depr.															11,566,000	
318																
319 <i>Distribution Plant Accumulated Depreciation</i>																
320 374 Land & Land Rights Accum. Depr.															18,000	
321 375 Structures & Improvements Accum. Depr.															155,000	
322 376-All Mains Accum. Depr.		100.00%												73,384,000		
323 376 Mains Accum. Depr.		0.00%												0		
324 378 Meas & Reg Station Equip-Gen. Accum. Depr.															1,028,000	
325 379 Meas & Reg Station Equip-City Gate Accum. Depr.															428,000	
326 380 Services Accum. Depr.															63,717,000	
327 381 Meters Accum. Depr.															11,328,000	
328 382 Meter Installations Accum. Depr.															301,000	
329 383 House Regulators Accum. Depr.																
330 384 House Regulator Installations Accum. Depr.																
331 385 Industrial Meas & Reg Station Equip Accum. Depr.															1,182,000	
332 387 Other Equipment Accum. Depr.															0	
333 Total Distribution Plant Accumulated Depreciation															151,240,000	
334																
335 <i>General Plant Accumulated Depreciation</i>																
336 389 Land & Land Rights Accum. Depr.															25,000	
337 390 Structures & Improvements Accum. Depr.															2,159,000	
338 391 Office Furniture & Equipment Accum. Depr.															7,849,000	
339 392 Transportation Equipment Accum. Depr.															7,433,000	
340 393 Stores Equipment Accum. Depr.															242,000	
341 394 Tools, Shop & Garage Equip. Accum. Depr.															2,196,000	
342 395 Laboratory Equipment Accum. Depr.															166,000	
343 396 Power Operated Equipment Accum. Depr.															2,038,000	
344 397 Communication Equipment Accum. Depr.															3,164,000	
345 398 Miscellaneous Equipment Accum. Depr.															83,000	
346 Total General Plant Accumulated Depreciation															25,355,000	
347																
348 Total Accumulated Depreciation															188,161,000	
349																
350 Accumulated Amortization																
351 303.1X Miscellaneous-Computer Software															10,739,752	
352 303.12X AMI Software															1,887,248	
353 303.00 Intangible Distribution Plant															768,000	
354 Total Accumulated Amortization															13,395,000	
355																
356 Net Plant															475,683,000	
357																
358 Proforma																

AVISTA UTILITIES - Washington Jurisdiction
Operations and Maintenance Expenses
for 12-Months Ended December 31, 2018

JCA-G-22

299	Pro Forma Results of Operations		ation											
300	Company Base Case													
301														
302			2.08	2.09	2.10	2.11	2.12	2.13	2.14	2.15	3.01	3.02	3.03	3.04
303			Restate	Net Gains/	Weather Normalization	Eliminate	Misc. Restating	Restating	Restate	Restate	Pro Forma Revenue	Pro Forma Def.	Pro Forma	Pro Forma
304	Account	Description	Excise Tax	Losses	Gas Cost Adjust	Adder Schedules	Adjustments	Incentives	Debt Int	2019 Rate Base	Normalization	Debits & Credits	ARAM	Non-Exec Labor
305			G-RET	G-NGL	G-WNGC	G-EAS	G-MR	G-RI	G-DI	G-EOP19	G-PREV	G-PRA	G-ARAM	G-PLN
306														
307	Accumulated Reserve for Depreciation													
308	<i>Underground Storage Plant Accum. Depr.</i>													
309	350	Land & Land Rights Accum. Depr.									0			
310	351	Structures & Improvements Accum. Depr.								(12,000)				
311	352	Wells Accum. Depr.								(130,000)				
312	353	Lines Accum. Depr.								(8,000)				
313	354	Compressor Station Equip. Accum. Depr.								(46,000)				
314	355	Measuring & Regulating Equip. Accum. Depr.								(10,000)				
315	356	Purification Equipment Accum. Depr.								(5,000)				
316	357	Other Equipment Accum. Depr.								(12,000)				
317		Total Underground Storage Plant Accum.	0	0	0	0	0	0	0	(223,000)	0	0	0	0
318														
319	<i>Distribution Plant Accumulated Depreciation</i>													
320	374	Land & Land Rights Accum. Depr.								0				
321	375	Structures & Improvements Accum. Depr.								2,000				
322	376-All	Mains Accum. Depr.								984,000				
323	376	Mains Accum. Depr.								0				
324	378	Meas & Reg Station Equip-Gen. Accum. Dep								14,000				
325	379	Meas & Reg Station Equip-City Gate Accum.								6,000				
326	380	Services Accum. Depr.								855,000				
327	381	Meters Accum. Depr.								152,000				
328	382	Meter Installations Accum. Depr.								0				
329	383	House Regulators Accum. Depr.								0				
330	384	House Regulator Installations Accum. Depr.								0				
331	385	Industrial Meas & Reg Station Equip Accum.								16,000				
332	387	Other Equipment Accum. Depr.								0				
333		Total Distribution Plant Accumulated Depr	0	0	0	0	0	0	0	2,029,000	0	0	0	0
334														
335	<i>General Plant Accumulated Depreciation</i>													
336	389	Land & Land Rights Accum. Depr.								(3,000)				
337	390	Structures & Improvements Accum. Depr.								(238,000)				
338	391	Office Furniture & Equipment Accum. Depr.								(867,000)				
339	392	Transportation Equipment Accum. Depr.								(821,000)				
340	393	Stores Equipment Accum. Depr.								(27,000)				
341	394	Tools, Shop & Garage Equip. Accum. Depr.								(242,000)				
342	395	Laboratory Equipment Accum. Depr.								(18,000)				
343	396	Power Operated Equipment Accum. Depr.								(225,000)				
344	397	Communication Equipment Accum. Depr.								(349,000)				
345	398	Miscellaneous Equipment Accum. Depr.								(9,000)				
346		Total General Plant Accumulated Deprecia	0	0	0	0	0	0	0	(2,799,000)	0	0	0	0
347														
348		Total Accumulated Depreciation	0	0	0	0	0	0	0	(993,000)	0	0	0	0
349														
350	Accumulated Amortization													
351	303.1X	Miscellaneous-Computer Software												
352	303.12X	AMI Software												
353	303.00	Intangible Distribution Plant												
354		Total Accumulated Amortization	0	0	0	0	0	0	0	0	0	0	0	0
355														
356		Net Plant	0	0	0	0	0	0	0	12,608,000	0	0	0	0
357														
358	Proforma													

AVISTA UTILITIES - Washington Jurisdiction
Operations and Maintenance Expenses
for 12-Months Ended December 31, 2018

JCA-G-23

299 Pro Forma Results of Operations		Accumulated Reserve For Depreciation											
300 Company Base Case													
301													
302		3.05	3.06	3.07	3.08	3.09	3.10	3.11	3.12	3.13	3.14	3.15	
303 Account	Description	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	
304		Exec Labor	Empl. Benefits	Insurance Exp	IS/IT	Property Tax	Fee Free Amort	2020 Customer AT Center	2020 Large & Distinct	2020 Programmatic	2020 Mandatory	2020 Short Lived	
305		G-PLE	G-PEB	G-PINS	G-PIT	G-PPT	G-PFEE	G-PCAP1	G-PCAP2	G-PCAP3	G-PCAP4	G-PCAP5	
306													
307	Accumulated Reserve for Depreciation												
308	<i>Underground Storage Plant Accum. Depr.</i>												
309	350 Land & Land Rights Accum. Depr.												
310	351 Structures & Improvements Accum. Depr.									51,000			
311	352 Wells Accum. Depr.												
312	353 Lines Accum. Depr.												
313	354 Compressor Station Equip. Accum. Depr.												
314	355 Measuring & Regulating Equip. Accum. Depr.												
315	356 Purification Equipment Accum. Depr.												
316	357 Other Equipment Accum. Depr.												
317	Total Underground Storage Plant Accum.	0	0	0	0	0	0	0	51,000	0	0	0	
318													
319	<i>Distribution Plant Accumulated Depreciation</i>												
320	374 Land & Land Rights Accum. Depr.												
321	375 Structures & Improvements Accum. Depr.									614,000	517,000	1,743,000	
322	376-All Mains Accum. Depr.												
323	376 Mains Accum. Depr.												
324	378 Meas & Reg Station Equip-Gen. Accum. Dep												
325	379 Meas & Reg Station Equip-City Gate Accum.												
326	380 Services Accum. Depr.												
327	381 Meters Accum. Depr.												
328	382 Meter Installations Accum. Depr.												
329	383 House Regulators Accum. Depr.												
330	384 House Regulator Installations Accum. Depr.												
331	385 Industrial Meas & Reg Station Equip Accum.												
332	387 Other Equipment Accum. Depr.												
333	Total Distribution Plant Accumulated Depr	0	0	0	0	0	0	0	614,000	517,000	1,743,000	0	
334													
335	<i>General Plant Accumulated Depreciation</i>												
336	389 Land & Land Rights Accum. Depr.												
337	390 Structures & Improvements Accum. Depr.												
338	391 Office Furniture & Equipment Accum. Depr.									383,000	940,000	0	1,543,000
339	392 Transportation Equipment Accum. Depr.												
340	393 Stores Equipment Accum. Depr.												
341	394 Tools, Shop & Garage Equip. Accum. Depr.												
342	395 Laboratory Equipment Accum. Depr.												
343	396 Power Operated Equipment Accum. Depr.												
344	397 Communication Equipment Accum. Depr.												
345	398 Miscellaneous Equipment Accum. Depr.												
346	Total General Plant Accumulated Deprecia	0	0	0	0	0	0	0	383,000	940,000	0	1,543,000	
347													
348	Total Accumulated Depreciation	0	0	0	0	0	0	0	1,048,000	1,457,000	1,743,000	1,543,000	
349													
350	Accumulated Amortization												
351	303.1X Miscellaneous-Computer Software								1,707,000				
352	303.12X AMI Software												
353	303.00 Intangible Distribution Plant												
354	Total Accumulated Amortization	0	0	0	0	0	0	1,707,000	0	0	0	179,000	
355													
356	Net Plant	0	0	0	0	0	0	3,100,000	7,365,000	7,411,000	13,478,000	3,574,000	
357													
358	Proforma												

AVISTA UTILITIES - Washington Jurisdiction
Operations and Maintenance Expenses
for 12-Months Ended December 31, 2018

JCA-G-24

299 Pro Forma Results of Operations		3.16		3.17		3.18		(as)		(at)		(au)		(av)	
300 Company Base Case		Pro Forma		Pro Forma		Pro Forma		Net Total		Total		check		Total	
304 Account	Description	AMI Capital Adds	LEAP Def. Amort	Tax Repairs				of All							\$000's
305		G-PAMI	G-PLEAP	G-PTAX				Adjustments							in bold
306															
307	Accumulated Reserve for Depreciation														
308	<i>Underground Storage Plant Accum. Depr.</i>														
309	350 Land & Land Rights Accum. Depr.							0		19,000				(19,000)	
310	351 Structures & Improvements Accum. Depr.							(39,000)		584,000				(584,000)	
311	352 Wells Accum. Depr.							130,000		6,782,000				(6,782,000)	
312	353 Lines Accum. Depr.							8,000		420,000				(420,000)	
313	354 Compressor Station Equip. Accum. Depr.							46,000		2,445,000				(2,445,000)	
314	355 Measuring & Regulating Equip. Accum. Depr.							10,000		553,000				(553,000)	
315	356 Purification Equipment Accum. Depr.							5,000		279,000				(279,000)	
316	357 Other Equipment Accum. Depr.							12,000		656,000				(656,000)	
317	Total Underground Storage Plant Accum.	0	0	0				172,000		11,738,000		crossfoot error		11,738	
318															
319	<i>Distribution Plant Accumulated Depreciation</i>														
320	374 Land & Land Rights Accum. Depr.							0		18,000				(18,000)	
321	375 Structures & Improvements Accum. Depr.							(2,876,000)		(2,721,000)				2,721,000	
322	376-All Mains Accum. Depr.							(984,000)		72,400,000				(72,400,000)	
323	376 Mains Accum. Depr.							0		0				0	
324	378 Meas & Reg Station Equip-Gen. Accum. Dep							(14,000)		1,014,000				(1,014,000)	
325	379 Meas & Reg Station Equip-City Gate Accum.							(6,000)		422,000				(422,000)	
326	380 Services Accum. Depr.							(855,000)		62,862,000				(62,862,000)	
327	381 Meters Accum. Depr.	(3,294,000)						2,841,000		14,169,000				(14,169,000)	
328	382 Meter Installations Accum. Depr.							0		0				0	
329	383 House Regulators Accum. Depr.							0		0				0	
330	384 House Regulator Installations Accum. Depr.							0		0				0	
331	385 Industrial Meas & Reg Station Equip Accum.							(16,000)		1,166,000				(1,166,000)	
332	387 Other Equipment Accum. Depr.							0		0				0	
333	Total Distribution Plant Accumulated Depr	(3,294,000)	0	0				(1,910,000)		149,330,000		crossfoot error		149,330	
334															
335	<i>General Plant Accumulated Depreciation</i>														
336	389 Land & Land Rights Accum. Depr.							3,000		28,000				(28,000)	
337	390 Structures & Improvements Accum. Depr.							238,000		2,397,000				(2,397,000)	
338	391 Office Furniture & Equipment Accum. Depr.							(1,999,000)		5,850,000				(5,850,000)	
339	392 Transportation Equipment Accum. Depr.							821,000		8,254,000				(8,254,000)	
340	393 Stores Equipment Accum. Depr.							27,000		269,000				(269,000)	
341	394 Tools, Shop & Garage Equip. Accum. Depr.							242,000		2,438,000				(2,438,000)	
342	395 Laboratory Equipment Accum. Depr.							18,000		184,000				(184,000)	
343	396 Power Operated Equipment Accum. Depr.							225,000		2,263,000				(2,263,000)	
344	397 Communication Equipment Accum. Depr.	(1,368,751)						59,751		3,223,751				(3,224,000)	
345	398 Miscellaneous Equipment Accum. Depr.							9,000		92,000				(92,000)	
346	Total General Plant Accumulated Deprecia	(1,368,751)	0	0				(356,249)		24,998,751		crossfoot error		24,999	
347															
348	Total Accumulated Depreciation	(4,662,751)	0	0				(2,094,249)		186,066,751		crossfoot error		196,745	
349															
350	Accumulated Amortization														
351	303.1X Miscellaneous-Computer Software							1,886,000		12,625,752				(12,626,000)	
352	303.12X AMI Software	(4,603,249)						(4,603,249)		(2,716,001)				2,716,000	
353	303.00 Intangible Distribution Plant							0		768,000				(768,000)	
354	Total Accumulated Amortization	(4,603,249)	0	0				(2,717,249)		10,677,751		ok		10,678	
355															
356	Net Plant	24,005,000	0	0				57,606,498		533,289,498		crossfoot error		533,289	
357															
358	Proforma														

AVISTA UTILITIES - Washington Jurisdiction
Operations and Maintenance Expenses
for 12-Months Ended December 31, 2018

JCA-G-25

359 Pro Forma Results of Operations		Miscellaneous Rate Base Items and Revenues												
360 Company Base Case		Miscellaneous Rate Base Items and Revenues												
361														
362														
363		Notes	1.00	1.01	1.02	1.03	1.04	2.01	2.02	2.03	2.04	2.05	2.06	2.07
364 Account	Description		Balance	Deferred FIT	Deferred Debits	Working	Remove	Eliminate	Restate	Uncollectible	Regulatory	Injuries &	FIT/DFIT	Office Space
365			per Books	Rate Base	and Credits	Capital	AMI Rate Base	B & O Taxes	Property Taxes	Expense	Expense	Damages	Expense	Charges to Subs
366				G-DFIT	G-DDC	G-WC	G-AMI	G-EBO	G-RPT	G-UE	G-RE	G-ID	G-FIT	G-OSC
367	Accumulated Deferred Income Taxes		91,014,000	(994,000)			1,019,000							
368														
369	Miscellaneous Rate Base Items													
370	Customer Advances		(2,000)											
371	Customer Deposits		(568,000)											
372	Gas Inventory		10,412,000											
373	Working Capital		3,493,000			(1,144,000)								
374	Natural Gas Line Extension		8,134,000											
375	AMI Existing Meters/ERTs Deferral A/D		(205,000)		(1,000)		(53,000)							
376	Total Miscellaneous Rate Base Items		21,264,000	0	(1,000)	(1,144,000)	(53,000)	0	0	0	0	0	0	0
377														
378	Total Rate Base		405,933,000	(994,000)	(1,000)	(1,144,000)	(18,403,000)	0	0	0	0	0	0	0
379	from Case Pro Forma Total		405,933	(994)	(1)	(1,144)	(18,403)	0	0	0	0	0	0	0
380	Diff		0	0	0	0	0	0	0	0	0	0	0	0
381	Operating Revenues													
382	480 Residential Sales		97,151,000					(5,116,000)	0					
383	481 Commercial Sales		47,979,000											
384	484 Interdepartmental Revenue		210,000											
385	499 Unbilled Revenue		(2,788,000)											
386	489.9X From Transportation of Gas		5,183,000					(131,000)	0					
387	Open		0											
388	Open		0											
389														
390	Total Revenue From Retail Rates		147,735,000	0	0	0	0	(5,247,000)	0	0	0	0	0	0
391														
392	Other Operating Revenues													
393	483/484 Off System Sales		55,067,000											
394	488 Miscellaneous Service Revenues		7,000											
395	489.3 Transportation for others		0											
396	493 Rent From Gas Property		3,000											
397	495 Other Gas Revenue		4,604,000											
398	496.xx Other Gas Rev - Misc		409,000											
399	Total Other Operating Revenues		60,090,000	0	0	0	0	0	0	0	0	0	0	0
400														
401	Total Revenues		207,825,000	0	0	0	0	(5,247,000)	0	0	0	0	0	0
402														
403	Net Income		24,474,000	(5,000)	(12,000)	(6,000)	(96,000)	(9,000)	(189,000)	(131,000)	46,000	7,000	(53,000)	13,000
404														
405	from Case Pro Forma Total		24,474	(5)	(12)	(6)	(96)	(9)	(189)	(131)	46	7	(53)	13
406	Diff		0	0	(0)	(0)	(0)	0	(0)	0	0	(0)	0	0
407														
408														
409	Non-Additive Input Items													
410	-Interest Expense		11,123,000											
411														

AVISTA UTILITIES - Washington Jurisdiction
Operations and Maintenance Expenses
for 12-Months Ended December 31, 2018

JCA-G-26

		d Revenues											
		2.08	2.09	2.10	2.11	2.12	2.13	2.14	2.15	3.01	3.02	3.03	3.04
Account	Description	Restate Excise Tax G-RET	Net Gains/ Losses G-NGL	Weather Normalization Gas Cost Adjust G-WNGC	Eliminate Adder Schedules G-EAS	Misc. Restating Adjustments G-MR	Restating Incentives G-RI	Restate Debt Int G-DI	Restate 2019 Rate Base G-EOP19	Pro Forma Revenue Normalization G-PREV	Pro Forma Def. Debits & Credits G-PRA	Pro Forma ARAM G-ARAM	Pro Forma Non-Exec Labor G-PLN
359	Pro Forma Results of Operations												
360	Company Base Case												
361													
362		2.08	2.09	2.10	2.11	2.12	2.13	2.14	2.15	3.01	3.02	3.03	3.04
363		Restate	Net Gains/	Weather Normalization	Eliminate	Misc. Restating	Restating	Restate	Restate	Pro Forma Revenue	Pro Forma Def.	Pro Forma	Pro Forma
364	Account Description	Excise Tax	Losses	Gas Cost Adjust	Adder Schedules	Adjustments	Incentives	Debt Int	2019 Rate Base	Normalization	Debits & Credits	ARAM	Non-Exec Labor
365		G-RET	G-NGL	G-WNGC	G-EAS	G-MR	G-RI	G-DI	G-EOP19	G-PREV	G-PRA	G-ARAM	G-PLN
366													
367	Accumulated Deferred Income Taxes								123,000				
368													
369	Miscellaneous Rate Base Items												
370	Customer Advances												
371	Customer Deposits												
372	Gas Inventory												
373	Working Capital												
374	Natural Gas Line Extension												
375	AMI Existing Meters/ERTs Deferral A/D												
376	Total Miscellaneous Rate Base Items	0	0	0	0	0	0	0	0	0	0	0	0
377													
378	Total Rate Base	0	0	0	0	0	0	0	12,731,000	0	0	0	0
379	from Case Pro Forma Total	0	0	0	0	0	0	0	12,731	0	0	0	0
380	Diff	0	0	0	0	0	0	0	0	0	0	0	0
381	Operating Revenues												
382	480 Residential Sales			(3,931,000)	8,060,000					(41,734,000)			
383	481 Commercial Sales												
384	484 Interdepartmental Revenue												
385	499 Unbilled Revenue												
386	489.9X From Transportation of Gas			0	0					(1,471,000)			
387	Open												
388	Open												
389													
390	Total Revenue From Retail Rates	0	0	(3,931,000)	8,060,000	0	0	0	0	(43,205,000)	0	0	0
391													
392	Other Operating Revenues												
393	483/484 Off System Sales				(55,067,000)								
394	488 Miscellaneous Service Revenues												
395	489.3 Transportation for others									(1,153,000)			
396	493 Rent From Gas Property												
397	495 Other Gas Revenue			2,095,000	(4,907,000)					1,761,000			
398	496.xx Other Gas Rev - Misc					(444,000)							
399	Total Other Operating Revenues	0	0	2,095,000	(59,974,000)	(444,000)	0	0	0	608,000	0	0	0
400													
401	Total Revenues	0	0	(1,836,000)	(51,914,000)	(444,000)	0	0	0	(42,597,000)	0	0	0
402													
403	Net Income	(1,000)	9,000	(5,000)	0	(35,000)	(173,000)	(222,000)	273,000	8,187,000	182,000	(41,000)	(772,000)
404													
405	from Case Pro Forma Total	(1)	9	(5)	(0)	(35)	(173)	(222)	273	8,187	182	(41)	(772)
406	Diff	(0)	0	(0)	0	(0)	0	0	(0)	0	0	0	(0)
407													
408													
409	Non-Additive Input Items												
410	-Interest Expense												
411													

AVISTA UTILITIES - Washington Jurisdiction
 Operations and Maintenance Expenses
 for 12-Months Ended December 31, 2018

JCA-G-27

		Miscellaneous Rate Base Items and Revenues										
		3.05	3.06	3.07	3.08	3.09	3.10	3.11	3.12	3.13	3.14	3.15
359	Pro Forma Results of Operations	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma
360	Company Base Case	Exec Labor	Empl. Benefits	Insurance Exp	IS/IT	Property Tax	Fee Free Amort	2020 Customer AT Center	2020 Large & Distinct	2020 Programmatic	2020 Mandatory	2020 Short Lived
361		G-PLE	G-PEB	G-PINS	G-PIT	G-PPT	G-PFEE	G-PCAP1	G-PCAP2	G-PCAP3	G-PCAP4	G-PCAP5
367	Accumulated Deferred Income Taxes							(177,000)	(174,000)	(217,000)	(355,000)	(166,000)
369	Miscellaneous Rate Base Items											
370	Customer Advances											
371	Customer Deposits											
372	Gas Inventory											
373	Working Capital											
374	Natural Gas Line Extension											
375	AMI Existing Meters/ERTs Deferral A/D											
376	Total Miscellaneous Rate Base Items	0	0	0	0	0	0	0	0	0	0	0
378	Total Rate Base	0	0	0	0	0	0	2,923,000	7,191,000	7,194,000	13,123,000	3,408,000
379	from Case Pro Forma Total	0	0	0	0	0	0	2,923	7,191	7,194	13,123	3,408
380	Diff	0	0	0	0	0	0	0	0	(0)	(0)	0
381	Operating Revenues											
382	480 Residential Sales											
383	481 Commercial Sales											
384	484 Interdepartmental Revenue											
385	499 Unbilled Revenue											
386	489.9X From Transportation of Gas											
387	Open											
388	Open											
389												
390	Total Revenue From Retail Rates	0	0	0	0	0	0	0	0	0	0	0
392	Other Operating Revenues											
393	483/484 Off System Sales											
394	488 Miscellaneous Service Revenues											
395	489.3 Transportation for others											
396	493 Rent From Gas Property											
397	495 Other Gas Revenue											
398	496.xx Other Gas Rev - Misc											
399	Total Other Operating Revenues	0	0	0	0	0	0	0	0	0	0	0
401	Total Revenues	0	0	0	0	0	0	0	0	0	0	0
403	Net Income	77,000	(269,000)	(852,000)	(493,000)	(366,000)	(689,000)	(441,000)	(110,000)	(143,000)	(150,000)	(489,000)
405	from Case Pro Forma Total	77	(269)	(852)	(493)	(366)	(689)	(441)	(110)	(143)	(150)	(489)
406	Diff	0	0	0	(0)	(0)	(0)	(0)	(0)	0	(0)	0
409	Non-Additive Input Items											
410	-Interest Expense											

AVISTA UTILITIES - Washington Jurisdiction
Operations and Maintenance Expenses
for 12-Months Ended December 31, 2018

JCA-G-28

359 Pro Forma Results of Operations		3.16		3.17		3.18		(as)	(at)	(au)	(av)
360 Company Base Case		Pro Forma		Pro Forma		Pro Forma		Net Total	Total	check	Total
361		AMI Capital Adds		LEAP Def. Amort		Tax Repairs		of All			\$000's
362		G-PAMI		G-PLEAP		G-PTAX		Adjustments			in bold
363	Account Description										
364											
365											
366											
367	Accumulated Deferred Income Taxes	(4,241,000)		(15,228,000)			20,410,000		(111,424,000)	crossfoot error	(111,424)
368											
369	Miscellaneous Rate Base Items										
370	Customer Advances						0		(2,000)		(2)
371	Customer Deposits						0		(568,000)		(568)
372	Gas Inventory						0		10,412,000		10,412
373	Working Capital						(1,144,000)		2,349,000		2,349
374	Natural Gas Line Extension						0		8,134,000		8,134
375	AMI Existing Meters/ERTs Deferral A/D	15,668,000	(3,959,000)				11,655,000		11,450,000		11,450
376	Total Miscellaneous Rate Base Items	15,668,000	(3,959,000)	0			10,511,000		31,775,000	ok	31,775
377											
378	Total Rate Base	35,432,000	(3,959,000)	(15,228,000)			88,527,498		453,640,498	crossfoot error	453,640
379	from Case Pro Forma Total	35,432	(3,959)	(15,228)			448,206	error			448,206
380	Diff	0	0	0			0				0
381	Operating Revenues										
382	480 Residential Sales						(42,721,000)		54,430,000		54,430
383	481 Commercial Sales						0		47,979,000		47,979
384	484 Interdepartmental Revenue						0		210,000		210
385	499 Unbilled Revenue						0		(2,788,000)		(2,788)
386	489.9X From Transportation of Gas						(1,602,000)		3,581,000		3,581
387	Open						0		0		0
388	Open						0		0		0
389											
390	Total Revenue From Retail Rates	0	0	0			(44,323,000)		103,412,000	ok	103,412
391											
392	Other Operating Revenues										
393	483/484 Off System Sales						(55,067,000)		0		0
394	488 Miscellaneous Service Revenues						0		7,000		(7,000)
395	489.3 Transportation for others						(1,153,000)		(1,153,000)		1,153,000
396	493 Rent From Gas Property						0		3,000		(3,000)
397	495 Other Gas Revenue						(1,051,000)		3,553,000		(3,553,000)
398	496.xx Other Gas Rev - Misc						(444,000)		(35,000)		35,000
399	Total Other Operating Revenues	0	0	0			(57,715,000)		2,375,000	ok	2,375
400											
401	Total Revenues	0	0	0			(102,038,000)		105,787,000	ok	105,787
402											
403	Net Income	(2,550,000)	(1,245,000)	(79,000)			(832,501)		23,641,499	crossfoot error	23,640
404											
405	from Case Pro Forma Total	(2,550)	(1,245)	(79)			23,640				23,640
406	Diff	0	0	0			2				2
407											
408											
409	Non-Additive Input Items										
410	-Interest Expense						0		11,123,000	ok	11,123
411											

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2019
(000'S OF DOLLARS)

		October 1, 2021				
		WITH PRESENT RATES			WITH 10.01.2021 PROPOSED RATES	
Line No.	DESCRIPTION	Actual Per Results Report	Total Adjustments	10.2021 Adjusted Total	Proposed Revenues & Related Exp	10.01.2021 Proposed Total
	<i>a</i>	<i>b</i>	<i>c</i>	<i>d</i>	<i>e</i>	<i>f</i>
REVENUES						
1	Total General Business	\$142,552	\$ (42,721)	\$99,831	\$12,790	\$112,621
2	Total Transportation	5,183	159	5,342		5,342
3	Other Revenues	60,090	(59,476)	614		614
4	Total Gas Revenues	207,825	(102,038)	105,787	12,790	118,577
EXPENSES						
Production Expenses						
5	City Gate Purchases	100,541	(100,541)	-		-
6	Purchased Gas Expense	959	37	996		996
7	Net Nat Gas Storage Trans	(1,928)	1,928	-		-
8	Total Production	99,572	(98,576)	996	-	996
Underground Storage						
9	Operating Expenses	1,883	-	1,883		1,883
10	Depreciation	494	(145)	349		349
11	Taxes	323	(31)	292		292
12	Total Underground Storage	2,700	(176)	2,524	-	2,524
Distribution						
13	Operating Expenses	13,669	(420)	13,249		13,249
14	Depreciation	12,469	1,201	13,670		13,670
15	Taxes	13,739	(5,934)	7,805	491	8,296
16	Total Distribution	39,877	(5,153)	34,724	491	35,215
17	Customer Accounting	6,398	399	6,797	43	6,840
18	Customer Service & Information	9,664	(8,459)	1,205		1,205
19	Sales Expenses	-	-	-		-
Administrative & General						
20	Operating Expenses	15,696	1,669	17,365	26	17,391
21	Depreciation/Amortization	10,678	1,547	12,225		12,225
22	Regulatory Amortizations	(3,003)	6,821	3,818		3,818
23	Taxes	-	-	-		-
24	Total Admin. & General	23,371	10,037	33,408	26	33,434
25	Total Gas Expense	181,582	(101,927)	79,655	560	80,215
26	OPERATING INCOME BEFORE FIT	26,243	(111)	26,132	12,230	38,362
FEDERAL INCOME TAX						
27	Current Accrual	(4,720)	199	(4,521)	2,568	(1,953)
28	Debt Interest	-	(220)	(220)	-	(220)
29	Deferred FIT	6,501	745	7,246		7,246
30	Amort ITC	(12)	-	(12)		(12)
31	NET OPERATING INCOME	24,474	(834)	23,640	9,662	33,302
RATE BASE: PLANT IN SERVICE						
32	Underground Storage	29,714	2,043	31,757		31,757
33	Distribution Plant	505,864	33,904	539,768		539,768
34	General Plant	141,661	16,849	158,510		158,510
35	Total Plant in Service	677,239	52,796	730,035	-	730,035
ACCUMULATED DEPREC/AMORT						
36	Underground Storage	(11,566)	(173)	(11,739)		(11,739)
37	Distribution Plant	(151,240)	1,910	(149,330)		(149,330)
38	General Plant	(38,750)	(2,361)	(41,111)		(41,111)
39	Total Accum. Depreciation/Amort.	(201,556)	(624)	(202,180)	-	(202,180)
40	NET PLANT	475,683	52,172	527,855	-	527,855
41	DEFERRED FIT	(91,014)	(20,410)	(111,424)		(111,424)
42	Net Plant After DFIT	384,669	31,762	416,431	-	416,431
43	GAS INVENTORY	10,411	-	10,411		10,411
44	GAIN ON SALE OF BUILDING	-	-	-		-
45	OTHER	7,359	11,655	19,014		19,014
46	WORKING CAPITAL	3,494	(1,144)	2,350		2,350
47	TOTAL RATE BASE	405,933	30,618	448,206	0	448,206
48	RATE OF RETURN	6.03%		5.27%		7.43%

**AVISTA UTILITIES
 CALCULATION OF REQUESTED GENERAL REVENUE REQUIREMENT
 WASHINGTON NATURAL GAS
 TWELVE MONTHS ENDED DECEMBER 31, 2019**

Line No.	Description	Requested Base Rate Change 10/1/2021 (000's of Dollars)	Tariff Schedule 176	Overall Bill Impact
1	Pro Forma Rate Base	\$ 448,206		
2	Proposed Rate of Return	7.43%		
3	Net Operating Income Requirement	\$33,302		
4	Pro Forma Net Operating Income	\$ 23,640		
5	Net Operating Income Deficiency	\$9,662		
6	Conversion Factor	0.755463		
7	Revenue Requirement	\$12,790	\$ (12,790)	\$ -
8	Total Base Distribution Revenues*	\$ 105,173		
9	Percentage Base Distribution Revenue Increase	12.16%	-12.16%	0.0%
10	Total Present Billed Revenue	\$ 161,345		
11	Percentage Billed Revenue Increase	7.93%	-7.93%	0.0%

* Line 8 "Total General Business Revenues" includes special contract transportation revenues.

AVISTA UTILITIES PROPOSED COST OF CAPITAL WASHINGTON NATURAL GAS			
Proposed Capital Structure			
Component	Capital Structure	Cost	Weighted Cost
Debt	50.0%	4.97%	2.48%
Common	50.0%	9.90%	4.95%
Total	<u>100.00%</u>		<u>7.43%</u>

**AVISTA UTILITIES
 REVENUE CONVERSION FACTOR
 WASHINGTON NATURAL GAS
 TWELVE MONTHS ENDED DECEMBER 31, 2019**

<u>Line No.</u>	<u>Description</u>	<u>Factor</u>
1	Revenues	1.000000
	Expense:	
2	Uncollectibles	0.003326
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038392
6	Total Expense	<u>0.043718</u>
7	Net Operating Income Before FIT	0.956282
8	Federal Income Tax @ 21%	<u>0.200819</u>
9	REVENUE CONVERSION FACTOR	<u><u>0.755463</u></u>

Exh. EMA-3

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2019
(000'S OF DOLLARS)

RESTATEMENT ADJUSTMENTS

**ACTUAL
RESULTS**

Line No.	DESCRIPTION	Per Results Report	Deferred FIT Rate Base	Deferred Debits and Credits	Working Capital	Remove AMI Rate Base	Eliminate B & O Taxes	Restate Property Tax	Uncollectible Expense	Regulatory Expense
	Adjsutment Number	1.00	1.01	1.02	1.03	1.04	2.01	2.02	2.03	2.04
	Workpaper Reference	G-ROO	G-DFIT	G-DDC	G-WC	G-AMI	G-EBO	G-RPT	G-UE	G-RE
	REVENUES									
1	Total General Business	\$ 142,552	\$ -	\$ -	\$ -	\$ -	\$ (5,116)	\$ -	\$ -	\$ -
2	Total Transportation	5,183	-	-	-	-	(131)	-	-	-
3	Other Revenues	60,090	-	-	-	-	-	-	-	-
4	Total Gas Revenues	207,825	-	-	-	-	(5,247)	-	-	-
	EXPENSES									
	Production Expenses									
5	City Gate Purchases	100,541	-	-	-	-	-	-	-	-
6	Purchased Gas Expense	959	-	-	-	-	-	-	-	-
7	Net Nat Gas Storage Trans	(1,928)	-	-	-	-	-	-	-	-
8	Total Production	99,572	-	-	-	-	-	-	-	-
	Underground Storage									
9	Operating Expenses	1,883	-	-	-	-	-	-	-	-
10	Depreciation/Amortization	494	-	-	-	-	-	-	-	-
11	Taxes	323	-	-	-	-	-	(66)	-	-
12	Total Underground Storage	2,700	-	-	-	-	-	(66)	-	-
	Distribution									
13	Operating Expenses	13,669	-	-	-	-	-	-	-	-
14	Depreciation/Amortization	12,469	-	-	-	-	-	-	-	-
15	Taxes	13,739	-	-	-	-	(5,235)	305	-	-
16	Total Distribution	39,877	-	-	-	-	(5,235)	305	-	-
17	Customer Accounting	6,398	-	15	-	-	-	-	166	-
18	Customer Service & Information	9,664	-	-	-	-	-	-	-	-
19	Sales Expenses	-	-	-	-	-	-	-	-	-
	Administrative & General									
20	Operating Expenses	15,696	-	-	-	-	-	-	-	(58)
21	Depreciation/Amortization	10,678	-	-	-	-	-	-	-	-
22	Regulatory Amortizations	(3,003)	-	-	-	-	-	-	-	-
23	Taxes	-	-	-	-	-	-	-	-	-
24	Total Admin. & General	23,371	-	-	-	-	-	-	-	(58)
25	Total Gas Expense	181,582	-	15	-	-	(5,235)	239	166	(58)
26	OPERATING INCOME BEFORE FIT	26,243	-	(15)	-	-	(12)	(239)	(166)	58
	FEDERAL INCOME TAX									
27	Current Accrual	(4,720)	-	(3)	-	-	(3)	(50)	(35)	12
28	Debt Interest	-	5	0	6	96	-	-	-	-
29	Deferred FIT	6,501	-	-	-	-	-	-	-	-
30	Amort ITC	(12)	-	-	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ 24,474	\$ (5)	\$ (12)	\$ (6)	\$ (96)	\$ (9)	\$ (189)	\$ (131)	\$ 46
	RATE BASE									
	PLANT IN SERVICE									
32	Underground Storage	\$ 29,714	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Distribution Plant	505,864	-	-	-	(10,036)	-	-	-	-
34	General Plant	141,661	-	-	-	(11,292)	-	-	-	-
35	Total Plant in Service	677,239	-	-	-	(21,328)	-	-	-	-
	ACCUMULATED DEPRECIATION/AMORT									
36	Underground Storage	(11,566)	-	-	-	-	-	-	-	-
37	Distribution Plant	(151,240)	-	-	-	301	-	-	-	-
38	General Plant	(38,750)	-	-	-	1,658	-	-	-	-
39	Total Accumulated Depreciation/Amortization	(201,556)	-	-	-	1,959	-	-	-	-
40	NET PLANT	475,683	-	-	-	(19,369)	-	-	-	-
41	DEFERRED TAXES	(91,014)	(994)	-	-	1,019	-	-	-	-
42	Net Plant After DFIT	384,669	(994)	-	-	(18,350)	-	-	-	-
43	GAS INVENTORY	10,411	-	-	-	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-	-	-
45	OTHER	7,359	-	(1)	-	(53)	-	-	-	-
46	WORKING CAPITAL	3,494	-	-	(1,144)	-	-	-	-	-
47	TOTAL RATE BASE	\$ 405,933	\$ (994)	\$ (1)	\$ (1,144)	\$ (18,403)	\$ -	\$ -	\$ -	\$ -
48	RATE OF RETURN	6.03%								
50	REVENUE REQUIREMENT	7,528	-91	16	-105	-1,683	13	250	174	-61

Exh. EMA-3

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2019
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Injuries & Damages	FIT / DFIT Expense	Office Space Charges to Non-Utility	Restate Excise Taxes	Net Gains & Losses	Weather Normalization / Gas Cost Adjust	Eliminate Adder Schedules	Misc. Restating Non-Util / Non-Recurring Expense
		2.05	2.06	2.07	2.08	2.09	2.10	2.11	2.12
		G-ID	G-FIT	G-OSC	G-RET	G-NGL	G-WNGC	G-EAS	G-MR
	Adjstment Number								
	Workpaper Reference								
	REVENUES								
1	Total General Business	\$ -	\$ -	\$ -	\$ -	\$ -	(3,931)	\$ 8,060	\$ -
2	Total Transportation	-	-	-	-	-	-	-	-
3	Other Revenues	-	-	-	-	-	2,095	(59,974)	(444)
4	Total Gas Revenues	-	-	-	-	-	(1,836)	(51,914)	(444)
	EXPENSES								
	Production Expenses								
5	City Gate Purchases	-	-	-	-	-	(1,655)	(47,738)	-
6	Purchased Gas Expense	-	-	-	-	-	(3)	-	-
7	Net Nat Gas Storage Trans	-	-	-	-	-	-	1,928	-
8	Total Production	-	-	-	-	-	(1,658)	(45,810)	-
	Underground Storage								
9	Operating Expenses	-	-	-	-	-	-	-	-
10	Depreciation/Amortization	-	-	-	-	-	-	-	-
11	Taxes	-	-	-	-	-	-	-	-
12	Total Underground Storage	-	-	-	-	-	-	-	-
	Distribution								
13	Operating Expenses	-	-	-	-	-	-	-	(2)
14	Depreciation/Amortization	-	-	-	-	(11)	-	-	-
15	Taxes	-	-	-	1	-	(151)	309	-
16	Total Distribution	-	-	-	1	(11)	(151)	309	(2)
17	Customer Accounting	-	-	-	-	-	(13)	27	-
18	Customer Service & Information	-	-	-	-	-	-	(8,485)	1
19	Sales Expenses	-	-	-	-	-	-	-	-
	Administrative & General								
20	Operating Expenses	(9)	-	(16)	-	-	(8)	16	(399)
21	Depreciation/Amortization	-	-	-	-	-	-	-	-
22	Regulatory Amortizations	-	-	-	-	-	-	1,205	-
23	Taxes	-	-	-	-	-	-	-	-
24	Total Admin. & General	(9)	-	(16)	-	-	(8)	1,221	(399)
25	Total Gas Expense	(9)	-	(16)	1	(11)	(1,830)	(52,738)	(400)
26	OPERATING INCOME BEFORE FIT	9	-	16	(1)	11	(6)	824	(44)
	FEDERAL INCOME TAX								
27	Current Accrual	2	-	3	(0)	2	(1)	173	(9)
28	Debt Interest	-	-	-	-	-	-	-	-
29	Deferred FIT	-	53	-	-	-	-	651	-
30	Amort ITC	-	-	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ 7	\$ (53)	\$ 13	\$ (1)	\$ 9	\$ (5)	\$ (0)	\$ (35)
	RATE BASE								
	PLANT IN SERVICE								
32	Underground Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Distribution Plant	-	-	-	-	-	-	-	-
34	General Plant	-	-	-	-	-	-	-	-
35	Total Plant in Service	-	-	-	-	-	-	-	-
	ACCUMULATED DEPRECIATION/AMORT								
36	Underground Storage	-	-	-	-	-	-	-	-
37	Distribution Plant	-	-	-	-	-	-	-	-
38	General Plant	-	-	-	-	-	-	-	-
39	Total Accumulated Depreciation/Amortization	-	-	-	-	-	-	-	-
40	NET PLANT	-	-	-	-	-	-	-	-
41	DEFERRED TAXES	-	-	-	-	-	-	-	-
42	Net Plant After DFIT	-	-	-	-	-	-	-	-
43	GAS INVENTORY	-	-	-	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-	-
45	OTHER	-	-	-	-	-	-	-	-
46	WORKING CAPITAL	-	-	-	-	-	-	-	-
47	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	RATE OF RETURN								
50	REVENUE REQUIREMENT	-9	70	-17	1	-12	6	0	46

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2019
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Restating Incentives Expense	Restate Debt Interest	Restate 2019 AMA Rate Base to EOP	Restated TOTAL
	Adjstment Number	2.13	2.14	2.15	
	Workpaper Reference	G-RI	G-DI	G-EOP19	R-Ttl
	REVENUES				
1	Total General Business	\$ -	\$ -	\$ -	141,565
2	Total Transportation	-	-	-	5,052
3	Other Revenues	-	-	-	1,767
4	Total Gas Revenues	-	-	-	148,384
	EXPENSES				
	Production Expenses				
5	City Gate Purchases	-	-	-	51,148
6	Purchased Gas Expense	-	-	-	956
7	Net Nat Gas Storage Trans	-	-	-	-
8	Total Production	-	-	-	52,104
	Underground Storage				
9	Operating Expenses	-	-	-	1,883
10	Depreciation/Amortization	-	-	(164)	330
11	Taxes	-	-	-	257
12	Total Underground Storage	-	-	(164)	2,470
	Distribution				
13	Operating Expenses	-	-	-	13,667
14	Depreciation/Amortization	-	-	(112)	12,346
15	Taxes	-	-	-	8,968
16	Total Distribution	-	-	(112)	34,981
17	Customer Accounting	-	-	-	6,593
18	Customer Service & Information	-	-	-	1,180
19	Sales Expenses	-	-	-	-
	Administrative & General				
20	Operating Expenses	219	-	-	15,441
21	Depreciation/Amortization	-	-	14	10,692
22	Regulatory Amortizations	-	-	-	(1,798)
23	Taxes	-	-	-	-
24	Total Admin. & General	219	-	14	24,335
25	Total Gas Expense	219	-	(262)	121,663
26	OPERATING INCOME BEFORE FIT	(219)	-	262	26,721
	FEDERAL INCOME TAX				
27	Current Accrual	(46)	222	55	(4,398)
28	Debt Interest	-	-	(66)	41
29	Deferred FIT	-	-	-	7,205
30	Amort ITC	-	-	-	(12)
31	NET OPERATING INCOME	\$ (173)	\$ (222)	\$ 273	\$ 23,885
	RATE BASE				
	PLANT IN SERVICE				
32	Underground Storage	\$ -	\$ -	700	\$ 30,414
33	Distribution Plant	-	-	4,409	500,237
34	General Plant	-	-	8,492	138,861
35	Total Plant in Service	-	-	13,601	669,512
	ACCUMULATED DEPRECIATION/AMORT				
36	Underground Storage	-	-	(223)	(11,789)
37	Distribution Plant	-	-	2,029	(148,910)
38	General Plant	-	-	(2,799)	(39,891)
39	Total Accumulated Depreciation/Amortization	-	-	(994)	(200,591)
40	NET PLANT	-	-	12,608	468,922
41	DEFERRED TAXES	-	-	123	(90,866)
42	Net Plant After DFIT	-	-	12,731	378,056
43	GAS INVENTORY	-	-	-	10,411
44	GAIN ON SALE OF BUILDING	-	-	-	-
45	OTHER	-	-	-	7,305
46	WORKING CAPITAL	-	-	-	2,350
47	TOTAL RATE BASE	\$ -	\$ -	12,731	\$ 398,122
48	RATE OF RETURN				(1)
50	REVENUE REQUIREMENT	229	294	890	7,539

(1) The Restated TOTAL column does not represent 12/31/2019 Test Period Commission Basis results of operation on a normalized basis (CBR basis). Differences exists due to inclusion of proposed cost of debt (pro forma versus CBR actual cost of debt) impacting Adjustment 2.14 above, and the inclusion of Restate 2019 AMA Rate base to EOP adjustment 2.15.

AVISTA UTILITIES
 WASHINGTON NATURAL GAS
 TWELVE MONTHS ENDED DECEMBER 31, 2019
 (000'S OF DOLLARS)

PRO FORMA ADJUSTMENTS

Line No.	DESCRIPTION	Pro Forma Revenue Normalization	Pro Forma Def. Debits, Credits & Regulatory Amorts	Pro Forma ARAM DFIT	Pro Forma Labor Non-Exec	Pro Forma Labor Exec	Pro Forma Employee Benefits
	Adjustment Number	3.01	3.02	3.03	3.04	3.05	3.06
	Workpaper Reference	G-PREV	G-PRA	G-ARAM	G-PLN	G-PLE	G-PEB
	REVENUES						
1	Total General Business	\$ (41,734)	\$ -	\$ -	\$ -	\$ -	\$ -
2	Total Transportation	290	-	-	-	-	-
3	Other Revenues	(1,153)	-	-	-	-	-
4	Total Gas Revenues	(42,597)	-	-	-	-	-
	EXPENSES						
	Production Expenses						
5	City Gate Purchases	(51,148)	-	-	-	-	-
6	Purchased Gas Expense	-	-	-	30	-	10
7	Net Nat Gas Storage Trans	-	-	-	-	-	-
8	Total Production	(51,148)	-	-	30	-	10
	Underground Storage						
9	Operating Expenses	-	-	-	-	-	-
10	Depreciation/Amortization	-	-	-	-	-	-
11	Taxes	-	-	-	-	-	-
12	Total Underground Storage	-	-	-	-	-	-
	Distribution						
13	Operating Expenses	-	-	-	424	-	153
14	Depreciation/Amortization	-	-	-	-	-	-
15	Taxes	(1,591)	-	-	-	-	-
16	Total Distribution	(1,591)	-	-	424	-	153
17	Customer Accounting	(138)	-	-	203	-	72
18	Customer Service & Information	-	-	-	18	-	7
19	Sales Expenses	-	-	-	-	-	-
	Administrative & General						
20	Operating Expenses	(83)	-	-	302	(97)	99
21	Depreciation/Amortization	-	-	-	-	-	-
22	Regulatory Amortizations	-	(230)	-	-	-	-
23	Taxes	-	-	-	-	-	-
24	Total Admin. & General	(83)	(230)	-	302	(97)	99
25	Total Gas Expense	(52,960)	(230)	-	977	(97)	341
26	OPERATING INCOME BEFORE FIT	10,363	230	-	(977)	97	(341)
	FEDERAL INCOME TAX						
27	Current Accrual	2,176	48	-	(205)	20	(72)
28	Debt Interest	-	-	-	-	-	-
29	Deferred FIT	-	-	41	-	-	-
30	Amort ITC	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ 8,187	\$ 182	\$ (41)	\$ (772)	\$ 77	\$ (269)
	RATE BASE						
	PLANT IN SERVICE						
32	Underground Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Distribution Plant	-	-	-	-	-	-
34	General Plant	-	-	-	-	-	-
35	Total Plant in Service	-	-	-	-	-	-
	ACCUMULATED DEPRECIATION/AMORT						
36	Underground Storage	-	-	-	-	-	-
37	Distribution Plant	-	-	-	-	-	-
38	General Plant	-	-	-	-	-	-
39	Total Accumulated Depreciation/Amortization	-	-	-	-	-	-
40	NET PLANT	-	-	-	-	-	-
41	DEFERRED TAXES	-	-	-	-	-	-
42	Net Plant After DFIT	-	-	-	-	-	-
43	GAS INVENTORY	-	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-
45	OTHER	-	-	-	-	-	-
46	WORKING CAPITAL	-	-	-	-	-	-
47	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	RATE OF RETURN						
50	REVENUE REQUIREMENT	-10,837	-241	54	1,022	-101	357

Exh. EMA-3

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2019
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Pro Forma Insurance Expense	Pro Forma IS/IT Expense	Pro Forma Property Tax	Pro Forma Fee Free Amortization	Pro Forma 2020 Customer At Center	Pro Forma 2020 Large & Distinct	Pro Forma 2020 Programmatic
	Adjstment Number	3.07	3.08	3.09	3.10	3.11	3.12	3.13
	Workpaper Reference	G-PINS	G-PIT	G-PPT	G-PFEE	G-PCAP1	G-PCAP2	G-PCAP3
	REVENUES							
1	Total General Business	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Total Transportation	-	-	-	-	-	-	-
3	Other Revenues	-	-	-	-	-	-	-
4	Total Gas Revenues	-	-	-	-	-	-	-
	EXPENSES							
	Production Expenses							
5	City Gate Purchases	-	-	-	-	-	-	-
6	Purchased Gas Expense	-	-	-	-	-	-	-
7	Net Nat Gas Storage Trans	-	-	-	-	-	-	-
8	Total Production	-	-	-	-	-	-	-
	Underground Storage							
9	Operating Expenses	-	-	-	-	-	-	-
10	Depreciation/Amortization	-	-	-	-	-	19	-
11	Taxes	-	-	35	-	-	-	-
12	Total Underground Storage	-	-	35	-	-	19	-
	Distribution							
13	Operating Expenses	-	-	-	-	-	-	-
14	Depreciation/Amortization	-	-	-	-	-	100	83
15	Taxes	-	-	428	-	-	-	-
16	Total Distribution	-	-	428	-	-	100	83
17	Customer Accounting	-	-	-	67	-	-	-
18	Customer Service & Information	-	-	-	-	-	-	-
19	Sales Expenses	-	-	-	-	-	-	-
	Administrative & General							
20	Operating Expenses	1,079	624	-	-	-	-	-
21	Depreciation/Amortization	-	-	-	-	577	67	146
22	Regulatory Amortizations	-	-	-	805	-	-	-
23	Taxes	-	-	-	-	-	-	-
24	Total Admin. & General	1,079	624	-	805	577	67	146
25	Total Gas Expense	1,079	624	463	872	577	186	229
26	OPERATING INCOME BEFORE FIT	(1,079)	(624)	(463)	(872)	(577)	(186)	(229)
	FEDERAL INCOME TAX							
27	Current Accrual	(227)	(131)	(97)	(183)	(121)	(39)	(48)
28	Debt Interest	-	-	-	-	(15)	(37)	(37)
29	Deferred FIT	-	-	-	-	-	-	-
30	Amort ITC	-	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ (852)	\$ (493)	\$ (366)	\$ (689)	\$ (441)	\$ (110)	\$ (143)
	RATE BASE							
	PLANT IN SERVICE							
32	Underground Storage	\$ -	\$ -	\$ -	\$ -	\$ -	1,342	\$ -
33	Distribution Plant	-	-	-	-	-	4,241	3,517
34	General Plant	-	-	-	-	1,393	734	2,437
35	Total Plant in Service	-	-	-	-	1,393	6,317	5,954
	ACCUMULATED DEPRECIATION/AMORT							
36	Underground Storage	-	-	-	-	-	51	-
37	Distribution Plant	-	-	-	-	-	614	517
38	General Plant	-	-	-	-	1,707	383	940
39	Total Accumulated Depreciation/Amortization	-	-	-	-	1,707	1,048	1,457
40	NET PLANT	-	-	-	-	3,100	7,365	7,411
41	DEFERRED TAXES	-	-	-	-	(177)	(174)	(217)
42	Net Plant After DFIT	-	-	-	-	2,923	7,191	7,194
43	GAS INVENTORY	-	-	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-
45	OTHER	-	-	-	-	-	-	-
46	WORKING CAPITAL	-	-	-	-	-	-	-
47	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ 2,923	\$ 7,191	\$ 7,194
48	RATE OF RETURN							
50	REVENUE REQUIREMENT	1,128	653	484	912	871	853	897

Exh. EMA-3

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2019
(000'S OF DOLLARS)

Revised to Reflect
Filed 2019
Tax Return

Line No.	DESCRIPTION	Pro Forma 2020 Mandatory & Compliance	Pro Forma 2020 Short Lived	Pro Forma AMI Capital Adds	Pro Forma LEAP Deferral Amortization	Restate 2019 ADFIT
	Adjstment Number	3.14	3.15	3.16	3.17	3.18
	Workpaper Reference	G-PCAP4	G-PCAP5	G-PAMI	G-PLEAP	G-RDFIT
	REVENUES					
1	Total General Business	\$ -	\$ -	\$ -	\$ -	-
2	Total Transportation	-	-	-	-	-
3	Other Revenues	-	-	-	-	-
4	Total Gas Revenues	-	-	-	-	-
	EXPENSES					
	Production Expenses					
5	City Gate Purchases	-	-	-	-	-
6	Purchased Gas Expense	-	-	-	-	-
7	Net Nat Gas Storage Trans	-	-	-	-	-
8	Total Production	-	-	-	-	-
	Underground Storage					
9	Operating Expenses	-	-	-	-	-
10	Depreciation/Amortization	-	-	-	-	-
11	Taxes	-	-	-	-	-
12	Total Underground Storage	-	-	-	-	-
	Distribution					
13	Operating Expenses	-	-	(995)	-	-
14	Depreciation/Amortization	276	-	865	-	-
15	Taxes	-	-	-	-	-
16	Total Distribution	276	-	(130)	-	-
17	Customer Accounting	-	-	-	-	-
18	Customer Service & Information	-	-	-	-	-
19	Sales Expenses	-	-	-	-	-
	Administrative & General					
20	Operating Expenses	-	-	-	-	-
21	Depreciation/Amortization	-	642	101	-	-
22	Regulatory Amortizations	-	-	3,491	1,550	-
23	Taxes	-	-	-	-	-
24	Total Admin. & General	-	642	3,592	1,550	-
25	Total Gas Expense	276	642	3,462	1,550	-
26	OPERATING INCOME BEFORE FIT	(276)	(642)	(3,462)	(1,550)	-
	FEDERAL INCOME TAX					
27	Current Accrual	(58)	(135)	(727)	(326)	-
28	Debt Interest	(68)	(18)	(185)	21	79
29	Deferred FIT	-	-	-	-	-
30	Amort ITC	-	-	-	-	-
31	NET OPERATING INCOME	\$ (150)	\$ (489)	\$ (2,550)	\$ (1,245)	\$ (79)
	RATE BASE					
	PLANT IN SERVICE					
32	Underground Storage	\$ -	\$ -	\$ -	\$ -	-
33	Distribution Plant	11,735	-	20,038	-	-
34	General Plant	-	1,852	13,233	-	-
35	Total Plant in Service	11,735	1,852	33,271	-	-
	ACCUMULATED DEPRECIATION/AMORT					
36	Underground Storage	-	-	-	-	-
37	Distribution Plant	1,743	-	(3,294)	-	-
38	General Plant	-	1,722	(5,972)	-	-
39	Total Accumulated Depreciation/Amortization	1,743	1,722	(9,266)	-	-
40	NET PLANT	13,478	3,574	24,005	-	-
41	DEFERRED TAXES	(355)	(166)	(4,241)	-	(15,228)
42	Net Plant After DFIT	13,123	3,408	19,764	-	(15,228)
43	GAS INVENTORY	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-
45	OTHER	-	-	15,668	(3,959)	-
46	WORKING CAPITAL	-	-	-	-	-
47	TOTAL RATE BASE	\$ 13,123	\$ 3,408	\$ 35,432	\$ (3,959)	\$ (15,228)
48	RATE OF RETURN					
50	REVENUE REQUIREMENT	1,489	983	6,861	1,259	-1,393

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2019
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Pro Forma Labor Non-Exec
	Adjstment Number	3.04
	Workpaper Reference	G-PLN
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	30
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>30</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	424
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	<u>424</u>
17	Customer Accounting	203
18	Customer Service & Information	18
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	302
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>302</u>
25	Total Gas Expense	<u>977</u>
26	OPERATING INCOME BEFORE FIT	(977)
	FEDERAL INCOME TAX	
27	Current Accrual	(205)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (772)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	<u>-</u>
41	DEFREED TAXES	<u>-</u>
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>

Accounting Year	2019
Report Category	OPER

The purpose of this table is to provide transparency for the type of expenses included in the Labor Adjustment. Note that no incentive compensation is included in this calculation

Sum of Gas North Amount Column Labels													
Row Labels	CD				CD Total	GD					GD Total	Grand Total	
	AA	AN	ID	WA		AA	AN	ID	OR	WA			
310 Non Benefit Labor - NU	\$6,659				\$6,659	\$23,808						\$23,808	\$30,467
315 Non Benefit Labor - Unior	\$1,354			\$25,212	\$26,565	\$4,300	\$5,293					\$9,592	\$36,157
320 Overtime Pay - NU	\$52,686	\$1,094	\$32	\$1,302	\$55,114	\$12,399		\$4,419		\$31,984		\$48,802	\$103,916
325 Overtime Pay - Union	\$31,220	\$18,517	\$45,653	\$78,491	\$173,881	\$97,105	\$76,569	\$400,359		\$1,056,280		\$1,630,313	\$1,804,194
330 Paid Time Off - NU	\$152				\$152								\$152
335 Paid Time Off - Union								\$1,288				\$1,288	\$1,288
340 Regular Payroll - NU	\$7,286,187	\$317,934	\$125,048	\$300,574	\$8,029,742	\$1,809,822	\$123,167	\$278,679		\$707,222		\$2,918,890	\$10,948,632
345 Regular Payroll - Union	\$245,652	\$59,203	\$124,467	\$868,346	\$1,297,670	\$671,807	\$389,505	\$736,872		\$2,203,983		\$4,002,167	\$5,299,837
520 Payroll Time Off loading	\$1,237,053	\$61,911	\$40,955	\$192,072	\$1,531,992	\$407,530	\$84,327	\$167,004		\$478,935		\$1,137,796	\$2,669,787
Grand Total	\$8,860,963	\$458,660	\$336,155	\$1,465,997	\$11,121,775	\$3,026,770	\$678,862	\$1,588,621		\$4,478,404		\$9,772,657	\$20,894,432

Accounting Year	2019
Report Category	OPER
Expenditure Type	(Multiple Items)

The purpose of this table is to capture all employee labor expense as recorded to the General Ledger as "Gas North" (Washington/Idaho) - and calculate the Washington-only amount. Executive Labor is subtracted from the total employee amount, and is part of the Executive Labor Adjustment. This calculation (total employee less executives) is performed here in order to provide additional transparency.

Sum of Gas North Amount Column Labels													
Row Labels	CD				CD Total	GD					GD Total	Grand Total	
	AA	AN	ID	WA		AA	AN	ID	OR	WA			
813000						\$723,353						\$723,353	\$723,353 (1)
814000							\$11,594					\$11,594	\$11,594 (1)
870000						\$1,023,467	\$47,284	\$49,447		\$259,541		\$1,379,739	\$1,379,739 (1)
874000						\$685,480	\$101,065	\$227,015		\$741,468		\$1,755,028	\$1,755,028 (1)
875000								\$27,177		\$47,294		\$74,471	\$74,471 (1)
876000								\$664		\$4,433		\$5,097	\$5,097 (1)
877000								\$20,216		\$32,363		\$52,579	\$52,579 (1)
878000								\$2,100		\$3,175		\$5,274	\$5,274 (1)
879000						\$69,711		\$412,226		\$856,566		\$1,338,502	\$1,338,502 (1)
880000						\$208,421	\$102,058	\$203,356		\$839,098		\$1,352,932	\$1,352,932 (1)
881000						\$5,226						\$5,226	\$5,226 (1)
885000						\$2,206		\$69,215		\$46,127		\$117,548	\$117,548 (1)
887000								\$139,297		\$446,820		\$586,117	\$586,117 (1)
889000							\$42,652	\$31,835		\$74,994		\$149,480	\$149,480 (1)
890000							\$6,935	\$4,190		\$3,396		\$14,521	\$14,521 (1)
891000							\$20,563	\$7,757		\$19,497		\$47,817	\$47,817 (1)
892000								\$152,750		\$592,704		\$745,454	\$745,454 (1)
893000								\$301,805	\$223,858	\$408,639		\$934,302	\$934,302 (1)
894000								\$114,067		\$259		\$114,326	\$114,326 (1)
901000	\$72,801				\$72,801							\$72,801	\$72,801 (1)
902000		\$87,937	\$78,148	\$850,544	\$1,016,629					\$4,160		\$4,160	\$1,020,789 (1)
903000	\$2,535,370	\$916	\$169,092	\$329,815	\$3,035,193					\$11,666		\$11,666	\$3,046,859 (1)
905000	\$62,609				\$62,609							\$62,609	\$62,609 (1)
908000	\$17,552	\$67,399	\$23,667	\$92,552	\$201,171					\$29,407		\$29,407	\$230,577 (1)
909000		\$122,226			\$122,226							\$122,226	\$122,226 (1)
910000	\$27,179				\$27,179							\$27,179	\$27,179 (1)
920000	\$5,406,040	\$99,117	\$28,137	\$71,462	\$5,604,755	\$178,806						\$178,806	\$5,783,561 (1)
921000	\$105,664	\$979			\$106,643							\$106,643	\$106,643 (1)
923000	\$8,044				\$8,044							\$8,044	\$8,044 (1)
925100	\$0				\$0							\$0	\$0 (1)
926100	\$75,374	\$2,408		\$308	\$78,089	\$9,576						\$9,576	\$87,665 (1)
928000	\$166,978	\$478	\$25,239	\$113,614	\$306,308	\$5,072	\$990	\$17,518		\$36,911		\$60,491	\$366,799 (1)
930200	\$50,284	\$16,250		\$1,361	\$67,895	\$45,304						\$45,304	\$113,199 (1)
931000		\$3			\$3							\$3	\$3 (1)
935000	\$333,069	\$60,946	\$11,873	\$6,342	\$412,229					\$19,887		\$19,887	\$432,117 (1)
Grand Total	\$8,860,963	\$458,660	\$336,155	\$1,465,997	\$11,121,775	\$3,026,770	\$678,862	\$1,588,621		\$4,478,404		\$9,772,657	\$20,894,432

	<u>Alloc</u>	<u>WA</u>	<u>ID</u>	<u>TOTAL</u>	
Number of Cust	2	66.301%	33.699%	100.000%	901000-916000
Distr Op Exp	3	70.598%	29.402%	100.000%	870000-894000
Four Factor	4	72.272%	27.728%	100.000%	920000-935000
Throughput	10	67.773%	32.227%	100.000%	807000-813000
System Contract Demand	1	69.100%	30.900%	100.000%	814000-820

EIM: \$ 1,162,718.00

WA	WA	WA Direct	All	Less	Total
Alloc	Alloc		Employees	Executives	Test Period
%			Total	Officers	Expense
67.773%	\$490,238	\$0	\$490,238	-\$46,469	\$443,769
69.100%	\$8,011	\$0	\$8,011	\$0	\$8,011
67.773%	\$725,680	\$259,541	\$985,220	-\$23,487	\$961,733
70.598%	\$555,285	\$741,468	\$1,296,752	\$0	\$1,296,752
70.598%	\$0	\$47,294	\$47,294	\$0	\$47,294
70.598%	\$0	\$4,433	\$4,433	\$0	\$4,433
70.598%	\$0	\$32,363	\$32,363	\$0	\$32,363
70.598%	\$0	\$3,175	\$3,175	\$0	\$3,175
70.598%	\$49,214	\$856,566	\$905,780	\$0	\$905,780
70.598%	\$219,191	\$839,098	\$1,058,290	\$0	\$1,058,290
70.598%	\$3,690	\$0	\$3,690	\$0	\$3,690
70.598%	\$1,557	\$46,127	\$47,684	\$0	\$47,684
70.598%	\$0	\$446,820	\$446,820	\$0	\$446,820
70.598%	\$30,111	\$74,994	\$105,105	\$0	\$105,105
70.598%	\$4,896	\$3,396	\$8,292	\$0	\$8,292
70.598%	\$14,517	\$19,497	\$34,014	\$0	\$34,014
70.598%	\$0	\$592,704	\$592,704	\$0	\$592,704
70.598%	\$213,068	\$408,639	\$621,707	\$0	\$621,707
70.598%	\$80,529	\$259	\$80,788	\$0	\$80,788
66.301%	\$48,268	\$0	\$48,268	\$0	\$48,268
66.301%	\$58,303	\$854,704	\$913,007	\$0	\$913,007
66.301%	\$1,681,583	\$341,481	\$2,023,064	\$0	\$2,023,064
66.301%	\$41,511	\$0	\$41,511	\$0	\$41,511
66.301%	\$56,324	\$121,958	\$178,282	\$0	\$178,282
66.301%	\$81,037	\$0	\$81,037	\$0	\$81,037
66.301%	\$18,020	\$0	\$18,020	\$0	\$18,020
72.272%	\$4,107,914	\$71,462	\$4,179,375	-\$425,783	\$3,753,593
72.272%	\$77,073	\$0	\$77,073	\$0	\$77,073
72.272%	\$5,814	\$0	\$5,814	\$0	\$5,814
72.272%	\$0	\$0	\$0	\$0	\$0
72.272%	\$63,135	\$308	\$63,443	\$0	\$63,443
72.272%	\$125,405	\$150,525	\$275,930	-\$19,709	\$256,221
72.272%	\$80,827	\$1,361	\$82,189	-\$14,630	\$67,559
72.272%	\$2	\$0	\$2	\$0	\$2
72.272%	\$284,763	\$26,229	\$310,992	\$0	\$310,992
	\$9,125,965	\$5,944,401	\$15,070,366	-\$530,078	\$14,540,288

-\$530,691

Allocation		Non-Union			
Union	Non-Union	Test Period	2019	2020	2021
			0.519%	3.00%	3.00%
0%	100%	\$ 443,769	\$ 2,303	\$ 13,382	\$ 13,784
0%	100%	\$ 8,011	\$ 42	\$ 242	\$ 249
23%	77%	\$ 741,429	\$ 3,848	\$ 22,358	\$ 23,029
58%	42%	\$ 547,257	\$ 2,840	\$ 16,503	\$ 16,998
100%	0%	\$ -	\$ -	\$ -	\$ -
100%	0%	\$ -	\$ -	\$ -	\$ -
100%	0%	\$ -	\$ -	\$ -	\$ -
47%	53%	\$ 1,683	\$ 9	\$ 51	\$ 52
95%	5%	\$ 45,891	\$ 238	\$ 1,384	\$ 1,425
78%	22%	\$ 238,009	\$ 1,235	\$ 7,177	\$ 7,393
0%	100%	\$ 3,690	\$ 19	\$ 111	\$ 115
4%	96%	\$ 45,860	\$ 238	\$ 1,383	\$ 1,424
88%	12%	\$ 55,111	\$ 286	\$ 1,662	\$ 1,712
100%	0%	\$ (45)	\$ (0)	\$ (1)	\$ (1)
100%	0%	\$ -	\$ -	\$ -	\$ -
99%	1%	\$ 255	\$ 1	\$ 8	\$ 8
97%	3%	\$ 17,646	\$ 92	\$ 532	\$ 548
98%	2%	\$ 10,599	\$ 55	\$ 320	\$ 329
100%	0%	\$ -	\$ -	\$ -	\$ -
0%	100%	\$ 48,268	\$ 251	\$ 1,456	\$ 1,499
81%	19%	\$ 174,587	\$ 906	\$ 5,265	\$ 5,423
16%	84%	\$ 1,697,187	\$ 8,808	\$ 51,180	\$ 52,715
27%	73%	\$ 30,499	\$ 158	\$ 920	\$ 947
0%	100%	\$ 178,282	\$ 925	\$ 5,376	\$ 5,538
0%	100%	\$ 81,037	\$ 421	\$ 2,444	\$ 2,517
0%	100%	\$ 18,020	\$ 94	\$ 543	\$ 560
3%	97%	\$ 3,647,888	\$ 18,933	\$ 110,005	\$ 113,305
8%	92%	\$ 71,045	\$ 369	\$ 2,142	\$ 2,207
0%	100%	\$ 5,805	\$ 30	\$ 175	\$ 180
		\$ -	\$ -	\$ -	\$ -
23%	77%	\$ 48,865	\$ 254	\$ 1,474	\$ 1,518
0%	100%	\$ 256,200	\$ 1,330	\$ 7,726	\$ 7,958
48%	52%	\$ 34,795	\$ 181	\$ 1,049	\$ 1,081
0%	100%	\$ 2	\$ 0	\$ 0	\$ 0
58%	42%	\$ 130,722	\$ 678	\$ 3,942	\$ 4,060
41%	59%	\$ 8,582,369	\$ 44,542	\$ 258,807	\$ 266,572

Union			
Test Period	2019	2020	2021
	0.714%	3.00%	3.00%
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 220,304	\$ 1,573	\$ 6,656	\$ 6,856
\$ 749,495	\$ 5,351	\$ 22,645	\$ 23,325
\$ 47,294	\$ 338	\$ 1,429	\$ 1,472
\$ 4,433	\$ 32	\$ 134	\$ 138
\$ 32,363	\$ 231	\$ 978	\$ 1,007
\$ 1,492	\$ 11	\$ 45	\$ 46
\$ 859,889	\$ 6,140	\$ 25,981	\$ 26,760
\$ 820,280	\$ 5,857	\$ 24,784	\$ 25,528
\$ -	\$ -	\$ -	\$ -
\$ 1,824	\$ 13	\$ 55	\$ 57
\$ 391,708	\$ 2,797	\$ 11,835	\$ 12,190
\$ 105,150	\$ 751	\$ 3,177	\$ 3,272
\$ 8,292	\$ 59	\$ 251	\$ 258
\$ 33,759	\$ 241	\$ 1,020	\$ 1,051
\$ 575,057	\$ 4,106	\$ 17,375	\$ 17,896
\$ 611,108	\$ 4,363	\$ 18,464	\$ 19,018
\$ 80,788	\$ 577	\$ 2,441	\$ 2,514
\$ -	\$ -	\$ -	\$ -
\$ 738,420	\$ 5,272	\$ 22,311	\$ 22,980
\$ 325,876	\$ 2,327	\$ 9,846	\$ 10,141
\$ 11,011	\$ 79	\$ 333	\$ 343
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 105,705	\$ 755	\$ 3,194	\$ 3,290
\$ 6,028	\$ 43	\$ 182	\$ 188
\$ 9	\$ 0	\$ 0	\$ 0
\$ -	\$ -	\$ -	\$ -
\$ 14,577	\$ 104	\$ 440	\$ 454
\$ 21	\$ 0	\$ 1	\$ 1
\$ 32,764	\$ 234	\$ 990	\$ 1,020
\$ -	\$ -	\$ -	\$ -
\$ 180,270	\$ 1,287	\$ 5,447	\$ 5,610
\$ 5,957,919	\$ 42,540	\$ 180,014	\$ 185,414

TOTAL LABOR COST	
Total 2020	2021
\$ 459,455	\$ 473,238
\$ 8,294	\$ 8,543
\$ 996,169	\$ 1,026,054
\$ 1,344,092	\$ 1,384,415
\$ 49,061	\$ 50,532
\$ 4,598	\$ 4,736
\$ 33,572	\$ 34,579
\$ 3,290	\$ 3,389
\$ 939,523	\$ 967,708
\$ 1,097,343	\$ 1,130,264
\$ 3,820	\$ 3,935
\$ 49,374	\$ 50,855
\$ 463,400	\$ 477,302
\$ 109,031	\$ 112,302
\$ 8,602	\$ 8,860
\$ 35,284	\$ 36,343
\$ 614,808	\$ 633,252
\$ 644,909	\$ 664,257
\$ 83,806	\$ 86,320
\$ 49,974	\$ 51,473
\$ 946,761	\$ 975,164
\$ 2,095,225	\$ 2,158,082
\$ 43,000	\$ 44,290
\$ 184,584	\$ 190,121
\$ 83,901	\$ 86,418
\$ 18,657	\$ 19,216
\$ 3,886,478	\$ 4,003,073
\$ 79,809	\$ 82,203
\$ 6,019	\$ 6,200
\$ -	\$ -
\$ 65,714	\$ 67,686
\$ 265,278	\$ 273,236
\$ 70,012	\$ 72,113
\$ 2	\$ 2
\$ 322,346	\$ 332,016
\$ 15,066,191	\$ 15,518,177

AVISTA UTILITIES
Restate Debt Interest
Washington - GAS
TWELVE MONTHS ENDED DECEMBER 31, 2019
(000's)

Adjustment Description	Restate Debt Interest			Reconciliation FIT Expense
	2.14 Adjustment ROO	All other Adjustments	Summary TOTAL	Line No. 27 Adjustments
1.00 Per Results Report	405,933		405,933	222
1.01 Deferred FIT Rate Base		(994)	(994)	5
1.02 Deferred Debits and Credits		(1)	(1)	-
1.03 Working Capital		(1,144)	(1,144)	6
1.04 Remove AMI Rate Base		(18,403)	(18,403)	96
2.01 Eliminate B & O Taxes		-	-	-
2.02 Restate Property Tax		-	-	-
2.03 Uncollectible Expense		-	-	-
2.04 Regulatory Expense		-	-	-
2.05 Injuries & Damages		-	-	-
2.06 FIT / DFIT Expense		-	-	-
2.07 Office Space Charges to Non-Utility		-	-	-
2.08 Restate Excise Taxes		-	-	-
2.09 Net Gains & Losses		-	-	-
2.10 Weather Normalization / Gas Cost Adjust		-	-	-
2.11 Eliminate Adder Schedules		-	-	-
2.12 Misc. Restating Non-Util / Non- Recurring Expense		-	-	-
2.13 Restating Incentives Expense		-	-	-
2.14 Restate Debt Interest		-	-	-
2.15 Restate 2019 AMA Rate Base to EOP		12,731	12,731	(66)
3.01 Pro Forma Revenue Normalization		-	-	-
3.02 Pro Forma Def. Debits, Credits & Regulatory Amorts		-	-	-
3.03 Pro Forma ARAM DFIT		-	-	-
3.04 Pro Forma Labor Non-Exec		-	-	-
3.05 Pro Forma Labor Exec		-	-	-
3.06 Pro Forma Employee Benefits		-	-	-
3.07 Pro Forma Insurance Expense		-	-	-
3.08 Pro Forma IS/IT Expense		-	-	-
3.09 Pro Forma Property Tax		-	-	-
3.10 Pro Forma Fee Free Amortization		-	-	-
3.11 Pro Forma 2020 Customer At Center		2,923	2,923	(15)
3.12 Pro Forma 2020 Large & Distinct		7,191	7,191	(37)
3.13 Pro Forma 2020 Programmatic		7,194	7,194	(37)
3.14 Pro Forma 2020 Mandatory & Compliance		13,123	13,123	(68)
3.15 Pro Forma 2020 Short Lived		3,408	3,408	(18)
3.16 Pro Forma AMI Capital Adds		35,432	35,432	(185)
3.17 Pro Forma LEAP Deferral Amortization		(3,959)	(3,959)	21
3.18 Restate 2019 ADFIT		(15,228)	(15,228)	79
	405,933	42,273	448,206	3
Weighted Average Cost of Debt	2.48%	2.48%		
Restated Debt Interest	10,067	1,048	11,116	3
Interest Per Results (G-FIT-12A)	11,123		11,123	
Increase (Decrease) in Interest Expense	(1,056)	1,048	(7)	
FIT Rate	21%	21%		
Increase (Decrease) in FIT	222	(220)	2	3

Natural Gas Demand and Peak and Average Analysis

	2016-2017 Heating Season					2017-2018 Heating Season					2018-2019 Heating Season					1-yr, 5-day average	% of Jurisdiction						
	1/3/17	1/4/17	1/5/17	1/6/17	1/7/17	2/18/18	2/19/18	2/20/18	2/21/18	2/22/18	2/6/19	2/7/19	2/8/19	2/9/19	2/10/19								
Washington Jurisdiction																							
Adjusted Estimated Peak Therms																							
Schedule 101	0	0	0	0	0	0	0	0	0	0	1,210,378	1,394,600	1,578,823	1,302,489	1,118,267	1,320,911	62.79%						
Schedule 111/112	0	0	0	0	0	0	0	0	0	0	412,664	470,049	527,434	441,357	383,972	447,095	21.25%						
Schedule 121/122	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%						
Total Firm Sales Peak Therms	0	0	0	0	0	0	0	0	0	0	1,623,042	1,864,650	2,106,257	1,743,846	1,502,239	1,768,007	84.04%						
Schedule 131/132	4,522	5,276	5,814	6,137	6,352	5,091	6,303	6,060	6,182	5,454	5,456	5,456	4,692	5,456	6,001	5,617	0.27%						
Total Sales Peak Therms	4,522	5,276	5,814	6,137	6,352	5,091	6,303	6,060	6,182	5,454	1,628,498	1,870,105	2,110,949	1,749,302	1,508,240	1,773,623	84.31%						
Schedule 146	165,092	170,153	176,663	169,592	149,272	150,584	168,516	165,671	161,750	158,090	162,783	158,568	152,484	150,795	153,550	160,904	7.65%						
Schedule 148	185,076	187,711	186,411	198,904	188,872	175,675	179,549	158,694	187,177	179,796	186,951	169,429	125,831	120,180	108,288	169,236	8.04%						
Total Transportation	350,168	357,864	363,074	368,495	338,144	326,259	348,065	324,365	348,927	337,886	349,734	327,997	278,315	270,975	261,838	330,140	15.69%						
Washington Total Peak Throughput less Special Contract (Sch 148)	354,690	363,140	368,888	374,632	344,496	331,349	354,368	330,425	355,108	343,340	1,978,233	2,198,103	2,389,264	2,020,277	1,770,078	2,103,764 1,934,528	100.00% 91.96%						
															Subtotal	less 148	Total	Tot %					
															Peak	2,103,764	169,236	1,934,528	64.84%				
															Average	806,014	125,747	680,267	35.16%				
															Proforma Test Yr Usage					294,195,115	45,897,566	Input from Proforma Revenue	
															Days in Yr					365	365		
															Average Daily Usage					806,014	125,747		

	Winter	Winter	Winter	Summer	Summer	Summer	Summer	Winter	Winter		Winter 5	Winter Month	Summer 4	Summer	Excess winter	
	January	February	March	June	July	August	September	November	December	Annual Total	Month Total	Average	Month Total	Month Average	over summer	
Revenue Run Billed Usage																
Small Service Schedule 101	21,191,020	21,932,388	23,941,573	3,080,580	2,535,596	2,142,554	2,443,888	13,945,184	20,275,965	137,563,491	101,286,130	20,257,226	10,202,618	2,550,655	17,706,572	
Large Service Schedule 111/112	7,925,020	8,382,074	8,896,948	2,366,159	1,935,589	1,732,053	1,984,702	5,701,043	7,768,208	59,026,224	38,673,292	7,734,658	8,018,503	2,004,626	5,730,033	
Extra Large Service Schedule 121/122	231,362	225,916	234,273	(15,471)	108,175	134,709	111,145	449,639	741,224	2,702,886	1,882,415	376,483	338,557	84,639	291,844	
Interrupt Service Schedule 131/132	141,224	142,096	133,435	52,474	38,600	36,912	11,738	95,173	62,450	993,200	574,378	114,876	139,724	34,931	79,945	
Transport Service Schedule 146	3,545,563	3,917,949	4,055,434	2,599,480	2,420,678	2,424,503	2,325,589	3,210,635	3,207,391	37,078,283	17,936,972	3,587,394	9,770,250	2,442,563	-	
Total Revenue Run Billed Usage	33,034,189	34,600,423	37,261,664	8,083,222	7,038,637	6,470,732	6,877,062	23,401,674	32,055,238	237,364,084	160,353,187	32,070,637	28,469,652	7,117,413	24,953,224	
Adjustments to Revenue Runs																
Schedule 111/112 Adjustments	699,412	723,633	790,216	60,335	149,502	163,383	137,254	501,938	741,224	5,143,765	3,456,424	691,285	510,473	127,618	563,666	
Schedule 121/122 to 111/112	(231,362)	(225,916)	(234,273)	15,471	(108,175)	(134,709)	(111,145)	(449,639)	(741,224)	(2,702,886)	(1,882,415)	(376,483)	(338,557)	(84,639)	(291,844)	
Schedule 146 to 112 shifting	(468,050)	(497,717)	(555,943)	(75,806)	(41,327)	(28,674)	(26,109)	(52,299)	-	(2,440,879)	(1,574,009)	(314,802)	(171,916)	(42,979)	(271,823)	
Schedule 146 Adjustments	(375,510)	17,076	208,914	178,791	(2,275)	97,383	(240,621)	4,649	49,722	385,822	(95,149)	(19,030)	33,278	8,320	-	
Total Adjustments to Revenue Runs	(375,510)	17,076	208,914	178,791	(2,275)	97,383	(240,621)	4,649	49,722	385,822	(95,149)	(19,030)	33,278	8,320	(27,349)	
Net Unbilled Usage																
Small Service Schedule 101	(93,241)	1,486,231	(5,446,055)	(580,614)	(140,496)	76,639	1,229,004	3,384,088	(650,710)	(1,042,511)	(1,319,687)	(263,937)	584,533	146,133	(410,071)	
Large Service Schedule 111/112	96,210	621,953	(2,060,505)	49,856	(114,282)	101,369	869,634	820,942	(476,695)	(162,583)	(998,095)	(199,619)	906,577	226,644	(426,263)	
Extra Large Service Schedule 121/122	(42,200)	8,351	(60,022)	(49,537)	57,023	28,693	34,057	186,983	23,835	213,822	116,947	23,389	70,236	17,559	5,830	
Interrupt Service Schedule 131/132	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transport Service Schedule 146	375,510	(17,076)	(208,914)	(178,791)	2,275	(97,383)	240,621	(4,649)	(49,722)	(385,822)	95,149	19,030	(33,278)	(8,320)	-	
Net Unbilled Usage	336,279	2,099,459	(7,775,496)	(759,086)	(195,480)	109,318	2,373,316	4,387,364	(1,153,292)	(1,377,094)	(2,105,686)	(421,137)	1,528,068	382,017	(803,154)	
Weather Adjustment																
Small Service Schedule 101	955,672	(5,579,988)	(3,103,187)	637,272	323,996	486,920	(901,358)	(188,880)	3,044,978	(4,425,376)	(4,871,405)	(974,281)	546,830	136,708	(1,110,989)	
Large Service Schedule 111/112	297,166	(1,736,842)	(965,494)	226,858	112,785	168,868	(312,423)	(66,251)	938,940	(1,360,628)	(1,532,481)	(306,496)	196,088	49,022	(355,518)	
Extra Large Service Schedule 121/122	407	(2,419)	(1,952)	(469)	165	310	(585)	(137)	2,554	(1,850)	(1,547)	(309)	(579)	(145)	(165)	
Interrupt Service Schedule 131/132	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transport Service Schedule 146	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Weather Adjustment	1,253,245	(7,319,249)	(4,070,633)	863,661	436,946	656,098	(1,214,366)	(255,268)	3,986,472	(5,787,854)	(6,405,433)	(1,281,087)	742,339	185,585	(1,466,671)	
Normalized Test Year Usage																
Small Service Schedule 101	22,053,451	17,838,631	15,392,331	3,137,238	2,719,096	2,706,113	2,771,534	17,140,392	22,670,233	132,095,604	95,095,038	19,019,008	11,333,981	2,833,495	16,185,512	
Large Service Schedule 111/112	8,976,015	7,996,750	6,599,191	2,653,202	2,140,782	2,194,676	2,712,639	7,144,518	8,998,066	62,858,750	39,714,540	7,942,908	9,701,298	2,425,325	5,517,583	
Extra Large Service Schedule 121/122	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interrupt Service Schedule 131/132	141,224	142,096	133,435	52,474	38,600	36,912	11,738	95,173	62,450	993,200	574,378	114,876	139,724	34,931	79,945	
Transport Service Schedule 146	3,077,513	3,420,232	3,499,491	2,523,674	2,379,351	2,395,829	2,299,480	3,158,336	3,207,391	34,637,404	16,362,963	3,272,593	9,598,334	2,399,584	-	
Total Normalized Test Year Usage	34,248,203	29,397,709	25,624,449	8,366,588	7,277,828	7,333,531	7,795,391	27,538,419	34,938,140	230,584,958	151,746,919	30,349,384	30,773,337	7,693,334	22,656,050	

Acct 928

AVISTA UTILITIES
 Natural Gas Cost of Service Study
 Washington Jurisdiction
 Twelve Months Ended December 31, 2019

Commission Fee Portion of Account 928

Pro Forma Account 928 Total	638,000	
Commission Fees	295,440	Adjustment 2.04 (G-RE)
Weather Norm Adj	(8,000)	Adjustment 2.10 (G-WNGC)
Eliminate Adder Schedules	-	Adjustment 2.11 (G-EAS)
Misc Restating	(31,000)	Adjustment 2.12 (G-MR)
Non Exec Labor	17,000	Adjustment 3.04 (G-PLN)
Revenue Adjustment	(83,000)	Adjustment 3.01 (G-PREV)
Pro Forma Commission Fees	<u>190,440</u>	
Other Regulatory Expenses	447,560	

Acct 813

AVISTA UTILITIES
 Natural Gas Cost of Service Study
 Washington Jurisdiction
 Twelve Months Ended December 31, 2019

Account 813 Analysis

Per Interview with Gas Scheduling Staff:
 Approximately 75% of their time (booked to Account 813)
 is spent on dispatch which includes transportation customer gas.

	Total	% assigned * to Scheduling	Scheduling	Purchasing
Results of Operations	871,000	26.29%	229,000	642,000
PF Labor, Non-Exec 3.03 (G-PLN)	30,000	26.29%	8,000	22,000
PF Labor, Exec 3.04 (G-PLE)	-	26.29%	-	-
PF Empl. Benefits 3.05 (G-PEB)	10,000	26.29%	3,000	7,000
Pro forma Total Acct 813	911,000		240,000	671,000
Throughput			75%	5%
Sales			25%	95%
Throughput	213,550		180,000	33,550
Sales	697,450		60,000	637,450
Throughput classification % for Acct. 813		23.44%		
Sales classification % for Acct. 813		76.56%		

* Percent of Scheduling labor compared to all Acct. 813 costs.

FERC Account	813000
--------------	--------

Row Labels	Sum of Transaction Amount
AA	1,828,843.92
01121	106,534.77
01123	32,908.05
03997	87,233.42
04001	96,404.41
04741	4,239.27
04794	93,197.95
55329	75,499.87
57520	72,806.70
75830	93,519.52
76126	135,213.34
85931	98,275.24
(blank)	933,011.38
Grand Total	1,828,843.92

Natural Gas Sc	235,539.99
Total Pay	895,832.54

26.29%

GTI

AVISTA UTILITIES
 Natural Gas Cost of Service Study
 Washington Jurisdiction
 Twelve Months Ended December 31, 2019

GTI Voluntary Collections	GTI Rate	PF Therms	Pro forma \$ by Sch
Schedule 101	0.00047	137,563,491	64,655
Schedule 111/112	0.00038	61,637,161	23,422
Schedule 121/122	0.00031	-	-
Schedule 131/132	0.00028	993,200	278
			<u>88,355</u>

**AVISTA UTILITIES
WASHINGTON NATURAL GAS
PRO FORMA REVENUE UNDER PRESENT AND PROPOSED BASE TARIFF RATES
12 MONTHS ENDED DECEMBER 31, 2019**

JCA-G-51

WORK PAPER REFERENCE	TOTAL	GEN SERVICE SCH. 101 & 102	LRG GEN SVC SCH. 111,112&116	EX LRG GEN SVC SCH. 121,122&126	INTERRUPTIBLE SCH. 131&132	TRANSPORT SCHEDULE 146	TRANSPORT SCHEDULE 148	TRANSPORT SCH 148 - WSU ANN. MINIMUM
<u>PRESENT BILL DETERMINANTS</u>								
<u>THERMS</u>								
JDM-G-8		83,030,623	6,558,198		220,000	8,146,142	24,245,810	10,933,465
JDM-G-8		54,532,868	17,521,410		285,403	8,282,125	6,193,304	
JDM-G-8			35,476,526		317,689	14,410,467	2,132,147	
JDM-G-8			738,873		170,108	2,975,781	5,419,126	
JDM-G-8			1,342,153			3,355,717	7,907,179	
	SUBTOTAL	294,195,115	137,563,491	61,637,161	993,200	37,170,232	45,897,566	10,933,465
	LOAD ADJUSTMENT							
	SUBTOTAL	294,195,115	137,563,491	61,637,161	993,200	37,170,232	45,897,566	10,933,465
	ADJUSTMENT TO ACTUAL							
JDM-G-3	TOTAL BEFORE ADJUSTMENT	294,195,115	137,563,491	61,637,161	993,200	37,170,232	45,897,566	10,933,465
	WEATHER & UNBILLED REV. ADJ.	(6,779,126)	(5,467,887)	(1,311,239)				
	TOTAL PROFORMA THERMS	287,415,989	132,095,604	60,325,922	993,200	37,170,232	45,897,566	10,933,465
JDM-G-8	TOTAL BILLS		1,984,339		24	456	48	12
JDM-G-8	TOTAL MINIMUM BILLS			37,254				
<u>PROPOSED BILL DETERMINANTS</u>								
<u>THERMS</u>								
	BLOCK 1	83,030,623	6,558,198	Sch 121/122 disc	220,000	8,146,142	24,245,810	10,933,465
	BLOCK 2	54,532,868	17,521,410	(UG-190334)	285,403	8,282,125	6,193,304	
	BLOCK 3		35,476,526		317,689	14,410,467	2,132,147	
	BLOCK 4		738,873		170,108	2,975,781	5,419,126	
	BLOCK 5		1,342,153			3,355,717	7,907,179	
	SUBTOTAL	294,195,115	137,563,491	61,637,161	993,200	37,170,232	45,897,566	10,933,465
	NET SHIFTING ADJUSTMENT							
	SUBTOTAL	294,195,115	137,563,491	61,637,161	993,200	37,170,232	45,897,566	10,933,465
	ADJUSTMENT TO ACTUAL							
	TOTAL BEFORE ADJUSTMENT	294,195,115	137,563,491	61,637,161	993,200	37,170,232	45,897,566	10,933,465
	WEATHER & UNBILLED REV. ADJ.	(6,779,126)	(5,467,887)	(1,311,239)				
	TOTAL PROFORMA THERMS	287,415,989	132,095,604	60,325,922	993,200	37,170,232	45,897,566	10,933,465
	TOTAL BILLS		1,984,339		24	456	48	12
	TOTAL MINIMUM BILLS			37,254				

**AVISTA UTILITIES
WASHINGTON NATURAL GAS
PRO FORMA REVENUE UNDER PRESENT AND PROPOSED BASE TARIFF RATES
12 MONTHS ENDED DECEMBER 31, 2019**

JCA-G-52

WORK PAPER REFERENCE	TOTAL	GEN SERVICE SCHEDULE 101	LRG GEN SVC SCHEDULE 111	EX LRG GEN SVC SCHEDULE 121	INTERRUPTIBLE SCHEDULE 131	TRANSPORT SCHEDULE 146	TRANSPORT SCHEDULE 148	TRANSPORT SCH 148 - WSU ANN. MINIMUM
							(1)	(2)
<u>PRESENT RATES</u>								
JDM-G-13/14		\$9.50				\$625.00	\$200.00	\$26,332.00
JDM-G-13/14			\$107.56					
JDM-G-13/14		41.035¢			27.008¢	10.494¢	2.800¢	1.000¢
JDM-G-13/14		53.333¢	36.159¢		21.681¢	9.336¢	4.500¢	
JDM-G-13/14			27.562¢		20.373¢	8.419¢	3.168¢	
JDM-G-13/14			23.517¢		18.203¢	7.785¢	2.500¢	
JDM-G-13/14			16.497¢			5.851¢	2.091¢	
		45.910¢	26.784¢		21.847¢	8.795¢		
<u>PROPOSED RATES</u>								
		\$9.50				\$625.00	\$200.00	\$26,332.00
			\$107.56					
		41.035¢			27.008¢	10.494¢	2.800¢	1.000¢
		53.333¢	36.159¢		21.681¢	9.336¢	4.500¢	
			27.562¢		20.373¢	8.419¢	3.168¢	
			23.517¢		18.203¢	7.785¢	2.500¢	
			16.497¢			5.851¢	2.091¢	
		45.910¢	26.784¢		21.847¢	8.795¢		

(1) Block 1 - Kaiser-Trentwood - workpaper JDM-G-19
 Block 2 - Lamb-Weston - workpaper JDM-G-21
 Block 3 - Mutual Materials - workpaper JDM-G-25
 Block 4 - Washington Potato - workpaper JDM-G-23
 Block 5 - Avista Electric generating facilities billed at 2.091 cents/therm (Sch. 148 floor)

(2) Monthly minimum / rate per therm - workpaper JDM-G-27

Note: Rates exclude Sch. 150 (Purch. Gas Cost Adj.)

**AVISTA UTILITIES
WASHINGTON NATURAL GAS
PRO FORMA REVENUE UNDER PRESENT AND PROPOSED BASE TARIFF RATES
12 MONTHS ENDED DECEMBER 31, 2019**

JCA-G-53

WORK PAPER REFERENCE	TOTAL	GEN SERVICE SCHEDULE 101	LRG GEN SVC SCHEDULE 111	EX LRG GEN SVC SCHEDULE 121	INTERRUPTIBLE SCHEDULE 131	TRANSPORT SCHEDULE 146	TRANSPORT SCHEDULE 148	TRANSPORT SCH 148 - WSU ANN. MINIMUM
PRESENT REVENUE								
BASE TARIFF REVENUE								
BASIC CHARGE	\$19,461,805	\$18,851,221				\$285,000	\$9,600	\$315,984
MONTHLY/ANNUAL MINIMUM	4,033,601		4,007,040			26,561		
BLOCK 1	35,774,107	34,071,616			59,418	854,856	678,883	109,335
BLOCK 2	36,533,378	29,084,015			61,878	773,219		278,699
BLOCK 3	11,123,527		9,778,040		64,723	1,213,217	67,546	
BLOCK 4	571,868		173,761		30,965	231,665	135,478	
BLOCK 5	583,097		221,415			196,343	165,339	
ANNUAL MINIMUM								
SUBTOTAL	\$108,081,382	\$82,006,851	\$20,515,823	\$0	\$216,983	\$3,580,861	\$1,335,545	\$425,319
NET SHIFTING ADJUSTMENT								
SUBTOTAL	\$108,081,382	\$82,006,851	\$20,515,823	\$0	\$216,983	\$3,580,861	\$1,335,545	\$425,319
ADJUST TO ACTUAL	0	0	0	0	0	0	0	0
TOTAL BASE TARIFF REVENUE	\$108,081,382	\$82,006,851	\$20,515,823	\$0	\$216,983	\$3,580,861	\$1,335,545	\$425,319
ADJUSTMENT REVENUE								
UNBILLED REVENUE ADJUSTMENT								
JDM-G-15 UNBILLED LOAD THERMS	(991,272)	(1,042,511)	51,239					
JDM-G-2/5/6 UNBILLED LOAD RATE		45.910¢	26.784¢			8.795¢		
UNBILLED LOAD REVENUE	(\$464,895)	(\$478,619)	\$13,724	\$0				
TOTAL UNBILLED THERM ADJ	(991,272)	(1,042,511)	51,239	0				
TOTAL UNBILLED REVENUE ADJ	(\$464,895)	(\$478,619)	\$13,724					
WEATHER NORMALIZATION ADJ								
JDM-G-17 WEATHER-SENSITIVE THERMS	(5,787,854)	(4,425,376)	(1,362,478)					
JDM-G-2/5/6 WEATHER-SENSITIVE RATE		46.546¢	28.189¢					
WEATHER-SENSITIVE REVENUE	(\$2,443,908)	(\$2,059,842)	(\$384,066)	\$0				
OTHER ADJUSTMENTS								
TOTAL ADJUSTMENT REVENUE	(\$2,908,803)	(\$2,538,461)	(\$370,342)		\$0	\$0	\$0	\$0
TOTAL BASE TARIFF REVENUE	108,081,382	82,006,851	20,515,823		216,983	3,580,861	1,335,545	425,319
TOTAL PRESENT REVENUE	\$105,172,579	\$79,468,390	\$20,145,481		\$216,983	\$3,580,861	\$1,335,545	\$425,319

**AVISTA UTILITIES
WASHINGTON NATURAL GAS
PRO FORMA REVENUE UNDER PRESENT AND PROPOSED BASE TARIFF RATES
12 MONTHS ENDED DECEMBER 31, 2019**

JCA-G-54

WORK PAPER REFERENCE	TOTAL	GEN SERVICE SCHEDULE 101	LRG GEN SVC SCHEDULE 111	EX LRG GEN SVC SCHEDULE 121	INTERRUPTIBLE SCHEDULE 131	TRANSPORT SCHEDULE 146	TRANSPORT SCHEDULE 148	TRANSPORT SCH 148 - WSU ANN. MINIMUM
PROPOSED REVENUE								
BASE TARIFF REVENUE								
BASIC CHARGE	\$19,461,805	\$18,851,221				\$285,000	\$9,600	\$315,984
MONTHLY/ANNUAL MINIMUM	4,033,601		4,007,040			26,561		
BLOCK 1	35,774,107	34,071,616			59,418	854,856	678,883	109,335
BLOCK 2	36,533,378	29,084,015			61,878	773,219		278,699
BLOCK 3	11,123,527		9,778,040		64,723	1,213,217	67,546	
BLOCK 4	571,868		173,761		30,965	231,665	135,478	
BLOCK 5	583,097		221,415			196,343	165,339	
ANNUAL MINIMUM								
SUBTOTAL	\$108,081,382	\$82,006,851	\$20,515,823	\$0	\$216,983	\$3,580,861	\$1,335,545	\$425,319
NET SHIFTING ADJUSTMENT								
SUBTOTAL	\$108,081,382	\$82,006,851	\$20,515,823	\$0	\$216,983	\$3,580,861	\$1,335,545	\$425,319
ADJUST TO ACTUAL	0	0	0	0	0	0	0	0
TOTAL BASE TARIFF REVENUE	\$108,081,382	\$82,006,851	\$20,515,823	\$0	\$216,983	\$3,580,861	\$1,335,545	\$425,319
ADJUSTMENT REVENUE								
UNBILLED REVENUE ADJUSTMENT								
JDM-G-2/5/6								
BASE LOAD THERMS	(991,272)	(1,042,511)	51,239	0				
BASE LOAD RATE		45.910¢	26.784¢			8.795¢		
BASE LOAD REVENUE	(\$464,895)	(\$478,619)	\$13,724	\$0				
TOTAL UNBILLED THERM ADJ	(991,272)	(1,042,511)	51,239	0				
TOTAL UNBILLED REVENUE ADJ	(\$464,895)	(\$478,619)	\$13,724					
WEATHER NORMALIZATION ADJ								
JDM-G-2/5/6								
WEATHER-SENSITIVE THERMS	(5,787,854)	(4,425,376)	(1,362,478)	0				
WEATHER-SENSITIVE RATE		46.546¢	28.189¢					
WEATHER-SENSITIVE REVENUE	(\$2,443,908)	(\$2,059,842)	(\$384,066)	\$0				
OTHER ADJUSTMENTS								
TOTAL ADJUSTMENT REVENUE	(\$2,908,803)	(\$2,538,461)	(\$370,342)	\$0	\$0	\$0	\$0	\$0
TOTAL BASE TARIFF REVENUE	108,081,382	82,006,851	20,515,823	0	216,983	3,580,861	1,335,545	425,319
TOTAL PROPOSED REVENUE	\$105,172,579	\$79,468,390	\$20,145,481	\$0	\$216,983	\$3,580,861	\$1,335,545	\$425,319
TOTAL PRESENT REVENUE	\$105,172,579	\$79,468,390	\$20,145,481		\$216,983	\$3,580,861	\$1,335,545	\$425,319
TOTAL INCREASED REVENUE	\$0	\$0	\$0		\$0	\$0	\$0	\$0
PERCENT REVENUE INCREASE	0.00%	0.00%	0.00%		0.00%	0.00%	0.00%	0.00%

**AVISTA UTILITIES
WASHINGTON NATURAL GAS
PRO FORMA REVENUE UNDER PRESENT AND PROPOSED BASE TARIFF RATES
12 MONTHS ENDED DECEMBER 31, 2019**

JCA-G-55

WORK PAPER REFERENCE	RATES	TOTAL THERMS	TOTAL REVENUE	BASE LOAD THERMS(1)	BASE LOAD REVENUE	WTHR-SENS. THERMS	WTHR-SENS. REVENUE
<u>PRESENT BASELOAD AND WEATHER-SENSITIVE RATE</u>							
SCHEDULE 101							
0-70 THERMS	41.035¢	83,030,623	\$34,071,616	15,874,712	\$6,514,188	67,155,911	\$27,557,428
OVER 70 THERMS	53.333¢	54,532,868	\$29,084,015	0	\$0	54,532,868	\$29,084,015
TOTAL		137,563,491	\$63,155,631	15,874,712	\$6,514,188	121,688,779	\$56,641,443
AVERAGE RATE			45.910¢		41.035¢		46.546¢

PROPOSED BASELOAD AND WEATHER-SENSITIVE RATE

SCHEDULE 101							
0-70 THERMS	41.035¢	83,030,623	\$34,071,616	15,874,712	\$6,514,188	67,155,911	\$27,557,428
OVER 70 THERMS	53.333¢	54,532,868	\$29,084,015	0	\$0	54,532,868	\$29,084,015
TOTAL		137,563,491	\$63,155,631	15,874,712	\$6,514,188	121,688,779	\$56,641,443
AVERAGE RATE			45.910¢		41.035¢		46.546¢

(1) Base load per bill for Schedule 101 is shown on workpaper JDM-G-18 multiplied by total billings from JDM-G-1, or 13 X 1,984,339 = 15,874,712

PRESENT BASELOAD AND WEATHER-SENSITIVE RATE

SCHEDULE 111							
0-200 THERMS	0.000¢	6,558,198	\$0	6,558,198	\$0	0	\$0
201-1,000 THERMS	36.159¢	17,521,410	\$6,335,567	12,329,580	\$4,458,253	5,191,830	\$1,877,314
1001-10,000 THERMS	27.562¢	35,476,526	\$9,778,040	0	\$0	35,476,526	\$9,778,040
10,001-25,000 THERMS	23.517¢	738,873	\$173,761	0	\$0	738,873	\$173,761
OVER 25,000 THERMS	16.497¢	1,342,153	\$221,415	0	\$0	1,342,153	\$221,415
TOTAL		61,637,161	\$16,508,783	18,887,778	\$4,458,253	42,749,383	\$12,050,530
AVERAGE RATE			26.784¢		23.604¢		28.189¢

PROPOSED BASELOAD AND WEATHER-SENSITIVE RATE

SCHEDULE 111							
0-200 THERMS	0.000¢	6,558,198	\$0	6,558,198	\$0	0	\$0
201-1,000 THERMS	36.159¢	17,521,410	\$6,335,567	12,329,580	\$4,458,253	5,191,830	\$1,877,314
1001-10,000 THERMS	27.562¢	35,476,526	\$9,778,040	0	\$0	35,476,526	\$9,778,040
10,001-25,000 THERMS	23.517¢	738,873	\$173,761	0	\$0	738,873	\$173,761
OVER 25,000 THERMS	16.497¢	1,342,153	\$221,415	0	\$0	1,342,153	\$221,415
TOTAL		61,637,161	\$16,508,783	18,887,778	\$4,458,253	42,749,383	\$12,050,530
AVERAGE RATE			26.784¢		23.604¢		28.189¢

(1) Base load per bill for Schedule 111 is shown on workpaper JDM-G-18 multiplied by total billings from JDM-G-1, or 522 X 37,254 = 18,887,778

Washington Jurisdiction

Firm Sales Schedule 101, 111, and 121 Estimating Factors

Column	Factors		Jan-16		Jan-17		Feb-18		Feb-19	
	Therms Per Cust	Monthly BaseLoad per Cust	Jan-16 Cust	Total Jan-16 Therms	Jan-17 Cust	Total Jan-17 Therms	Feb-18 Cust	Total Feb-18 Therms	Feb-19 Cust	Total Feb-19 Therms
			1	2	3	4	5	6	7	8
Residential 101	0.1032	13	140,660	18,188,569	144,268	23,384,579	148,270	14,768,822	149,533	18,503,745
Commercial 101	0.2473	11	12,048	3,643,384	12,129	4,662,637	12,035	2,610,920	11,959	3,394,006
Industrial 101	0.4778	5	82	56,768	79	50,774	73	28,727	69	34,636
Residential 111/112	0.8303	320	273	428,159	280	483,139	282	372,441	292	420,665
Commercial 111/112	1.9956	562	2,323	6,889,770	2,534	9,010,618	2,699	6,369,443	2,700	7,636,145
Industrial 111/112	2.5267	2,196	52	279,716	54	371,613	56	274,657	56	325,265
Total Schedule 111/112	1.8827	568	2,648	7,597,645	2,868	9,865,370	3,037	7,016,541	3,048	8,382,075
Residential 121/122	-	-	0	0	0	0	0	0	0	0
Commercial 121/122	0.0000	0	0	0	0	0	0	0	0	0
Industrial 121/122	-	-	0	0	0	0	0	0	0	0
Total Schedule 121/122			0	0	0	0	0	0	0	0

															5-day Totals			
	1/3/17	1/4/17	1/5/17	1/6/17	1/7/17	2/18/18	2/19/18	2/20/18	2/21/18	2/22/18	2/6/19	2/7/19	2/8/19	2/9/19	2/10/19	2017	2018	2019
Peak Day	62	72	82	67	57	62	72	82	67	57	62	72	82	67	57	340	340	340
Heating Degree Days	1,379	1,379	1,379	1,379	1,379	968	968	968	968	968	1,218	1,218	1,218	1,218	1,218	1,379	968	1,218
Total Calendar DDH for month	31	31	31	31	31	28	28	28	28	28	28	28	28	28	28	31	28	28
Days in Month																		
Reference Column - Customers	1	1	1	1	1	3	3	3	3	3	7	7	7	7	7			
Reference Column - Therms	2	2	2	2	2	4	4	4	4	4	8	8	8	8	8			
Reference Column - Peak Day	1	2	3	4	5	8	9	10	11	12	15	16	17	18	19			

Estimated Daily Firm Therms

Residential 101	a	0	0	0	0	0	0	0	0	0	1,020,638	1,174,956	1,329,274	1,097,797	943,479	0	0	5,566,145	2	usage based on weather factors	
Commercial 101	a	0	0	0	0	0	0	0	0	0	187,685	217,259	246,834	202,472	172,897	0	0	1,027,146	3	usage based on weather factors	
Industrial 101	a	0	0	0	0	0	0	0	0	0	2,055	2,385	2,715	2,220	1,891	0	0	11,266	4	usage based on weather factors	
Total Schedule 101	x	0	0	0	0	0	0	0	0	0	1,210,378	1,394,600	1,578,823	1,302,489	1,118,267	0	0	6,604,557			
Residential 111/112	b	0	0	0	0	0	0	0	0	0	21,413	24,867	28,321	23,140	19,686	0	0	117,427	6	Mo. Usage * Day's HDD / Month's HDD	
Commercial 111/112	a	0	0	0	0	0	0	0	0	0	383,916	437,798	491,679	410,857	356,976	0	0	2,081,226	7	usage based on weather factors	
Industrial 111/112	b	0	0	0	0	0	0	0	0	0	16,557	19,227	21,898	17,892	15,222	0	0	90,796	8	Mo. Usage * Day's HDD / Month's HDD	
Sch 111/112		0	0	0	0	0	0	0	0	0	421,887	481,892	541,897	451,889	391,884	0	0	2,289,449			
Total Schedule 111/112	a x	0	0	0	0	0	0	0	0	0	412,664	470,049	527,434	441,357	383,972	0	0	2,235,476	9	usage based on weather factors	
Residential 121/122	c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11	Usage / days in mo.	
Commercial 121/122	c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12	Usage / days in mo.	
Industrial 121/122	c	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13	Usage / days in mo.	
Sch 121/122		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Total Schedule 121/122	b x	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14	Mo. Usage * Day's HDD / Month's HDD	
TOTAL FIRM SCHEDULES:		0	0	0	0	0	0	0	0	0	1,623,042	1,864,650	2,106,257	1,743,846	1,502,239	0	0	8,840,034			
Consecutive 5-Day Peak Firm Requirement		1,562,485	1,633,064	1,711,440	1,600,636	1,489,049	1,317,173	1,420,593	1,462,451	1,346,467	1,267,600	1,387,243	1,289,744	1,234,793	1,493,381	1,448,451	7,996,674	6,814,283	6,853,612		
Losses & Estimation Error % of Firm Requirement		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
Adjusted Estimated Peak Therms																					
Total Schedule 101		0	0	0	0	0	0	0	0	0	1,210,378	1,394,600	1,578,823	1,302,489	1,118,267	0	0	6,604,557	5		
Total Schedule 111/112		0	0	0	0	0	0	0	0	0	412,664	470,049	527,434	441,357	383,972	0	0	2,235,476	11		
Total Schedule 121/122		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17		
Total Firm Sales Peak Therms		-	-	-	-	-	-	-	-	-	1,623,042	1,864,650	2,106,257	1,743,846	1,502,239	0	0	8,840,034			
Schedule 131/132		4,522	5,276	5,814	6,137	6,352	5,091	6,303	6,060	6,182	5,454	5,456	5,456	4,692	5,456	6,001	28,101	29,090	27,061		
Total Sales Peak Therms		4,522	5,276	5,814	6,137	6,352	5,091	6,303	6,060	6,182	5,454	5,456	5,456	4,692	5,456	6,001	28,101	29,090	8,867,094		
Schedule 146		165,092	170,153	176,663	169,592	149,272	150,584	168,516	165,671	161,750	158,090	162,783	158,568	152,484	150,795	153,550	830,772	804,611	778,182		
Schedule 148		185,076	187,711	186,411	198,904	188,872	175,675	179,549	158,694	187,177	173,796	186,951	169,429	125,831	120,180	108,288	946,973	880,890	710,678		
Total Transportation		350,168	357,864	363,074	368,495	338,144	326,259	348,065	324,365	348,927	337,886	349,734	327,997	278,315	270,975	261,838	1,777,745	1,685,501	1,488,860		
WA Total Peak Throughput		354,690	363,140	368,888	374,632	344,496	331,349	354,368	330,425	355,108	343,340	1,978,233	2,198,103	2,389,264	2,020,277	1,770,078	1,805,846	1,714,591	10,355,954		

a - usage based on weather factors
b - usage based on day's HDD:Total
c - usage based on avg. daily usage

Summarize No of Customers by Code

		201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912
WA Residential Sch 101	WR101	152,262	149,533	154,716	150,948	154,620	152,408	153,138	153,459	150,304	157,012	154,466	154,765
WA Commercial Sch 101	WC101	12,092	11,933	12,282	12,060	12,169	12,086	12,119	12,139	11,934	12,339	12,173	12,230
WA Industrial Sch 101	WI101	73	69	71	72	72	69	74	71	70	73	71	73
WA Total Sch 101	WT101	164,455	161,561	167,095	163,106	166,886	164,587	165,355	165,693	162,332	169,448	166,729	167,092
WA Residential Sch 111	WR111	302	292	307	299	298	301	300	299	289	310	288	304
WA Commercial Sch 111	WC111	2,722	2,680	2,767	2,726	2,729	2,717	2,732	2,727	2,671	2,750	2,716	2,742
WA Industrial Sch 111	WI111	57	56	58	57	57	56	57	55	57	55	56	57
WA Total Sch 111	WT111	3,100	3,048	3,152	3,102	3,104	3,095	3,110	3,102	3,037	3,137	3,081	3,124
WA Residential 121	WR121	-	-	-	-	-	-	-	-	-	-	-	-
WA Commercial Sch 121	WC121	4	4	6	6	6	(6)	4	5	5	5	6	8
WA Industrial Sch 121	WI121	-	-	-	-	-	-	-	-	-	-	-	-
WA Total Sch 121	WT121	4	4	6	6	6	(6)	4	5	5	5	6	8
WA Total Sch 131	WT131	2	2	2	2	2	2	2	2	1	3	2	1
		-	-	-	-	-	-	-	-	-	-	-	-
ID Residential Sch 101	IR101	76,042	76,018	76,126	76,205	76,297	76,231	76,446	76,639	76,758	77,178	77,319	77,696
ID Commercial Sch 101	IC101	7,723	7,655	7,644	7,735	7,752	7,681	7,741	7,719	7,686	7,803	7,755	7,791
ID Industrial Sch 101	II101	54	53	52	53	53	52	52	52	49	52	49	51
ID Total Sch 101	IT101	83,824	83,731	83,827	83,998	84,107	83,969	84,244	84,415	84,498	85,038	85,128	85,543
ID Residential Sch 111	IR111	107	109	108	112	107	107	108	108	108	108	108	108
ID Commercial Sch 111	IC111	1,362	1,361	1,363	1,358	1,355	1,351	1,365	1,358	1,357	1,378	1,374	1,373
ID Industrial Sch 111	II111	38	37	38	37	40	36	40	37	37	39	38	38
ID Total Sch 111	IT111	1,511	1,511	1,513	1,511	1,506	1,498	1,517	1,507	1,506	1,529	1,524	1,523
ID Commercial Sch 121	IC121	-	-	-	-	-	-	-	-	-	-	-	-
ID Industrial Sch 121	II121	-	-	-	-	-	-	-	-	-	-	-	-
ID Total Sch 121	IT121	-	-	-	-	-	-	-	-	-	-	-	-
ID Total Sch 131	IT131	-	-	-	-	-	-	-	-	-	-	-	-

Weather Sensitivity Regression Summary for January 2009 through 2018

Adj R ²	Dependent Variable	Summer Mo Heating Jul, Aug, Sep	Shoulder Mo Heating Apr, May, Jun, Oct, Nov	Winter Mo Heating Dec, Jan, Feb, Mar	Usage/Cust Base Load	Usage/Cust 2018 Low	Durbin Watson Test Result
Washington Gas							
0.991	WR101	0.0994	0.0878	0.1032	9	13	No Autocorrelation
0.983	WC101	0.2250	0.1768	0.2473	0	11	No Autocorrelation
0.963	WI101	0.6903	0.3622	0.4778	-38	5	Corrected with AR(1)
0.990	WT101	0.1142	0.0953	0.1153	8	13	No Autocorrelation
0.959	WR111	0.0000	0.7859	0.8303	488	320	Corrected with AR(1)
0.992	WC111	2.2935	1.9052	1.9956	483	562	Corrected with AR(1),(2),(3)
0.858	WI111	0.0000	2.1449	2.5267	2,246	2,196	Corrected with AR(1),(2)
0.991	WT111	2.2429	1.7790	1.8827	507	568	Corrected with AR(1),(2),(3)
0.992	WC121	2.2935	1.9052	1.9956	483	562	combined with 111
0.991	WT121	2.2429	1.7790	1.8827	507	568	combined with 111
Idaho Gas							
0.995	IR101	0.0882	0.0872	0.0943	9	13	Corrected with AR(1),(2)
0.981	IC101	0.1687	0.1623	0.1884	0	10	Corrected with AR(1),(2)
0.965	II101	0.4331	0.3109	0.3568	-27	6	Corrected with AR(1),(3)
0.993	IT101	0.0995	0.0929	0.1042	7	12	Corrected with AR(1),(2)
0.973	IR111	1.1082	0.6050	0.6787	231	229	Corrected with AR(1)
0.977	IC111	1.4914	1.2501	1.4480	592	635	Corrected with AR(1),(2)
0.671	II111	0.0000	2.0765	2.6065	4,133	4,076	Corrected with AR(1),(2)
0.977	IT111	1.4853	1.2863	1.4262	636	692	Corrected with AR(1)

Dependent Variable Name Code

<i>1st letter</i>	<i>2nd letter</i>	<i>Numerical reference</i>
W = Washington Jurisdiction	R = Residential Class	Rate Schedule
I = Idaho Jurisdiction	C = Commercial Class	
	I = Industrial Class	
	T = Total Schedule	

Prep by: _____ 1st Review: _____

Average Meter Type

AVISTA UTILITIES
 Weighted Cost of Installed Meters
 Washington Jurisdiction Natural Gas Distribution Cost Study
 Twelve Months Ended December 31, 2019

Schedule	Equipment	Number	2019 Total Cost	Average AMI module cost	Weighted Current Cost	Schedule Average	Weight
Sch 101							
	COM	7,452	903.30	108.29	7,538,656.79		6,827 4.51%
	DOM	157,777	240.64	108.29	55,053,561.51		144,539 95.41%
	IND	63	4,350.71	108.29	282,308.76		58 0.04%
	ROT	68	3,470.62	108.29	242,215.11		62 0.04%
	TBN	1	33,237.15	108.29	36,399.52		1 0.00%
165,362					63,153,141.70	381.91	1.00 100.00%
Sch 111/112							
	COM	2,008	903.30	128.19	2,071,196.42		1,703 64.68%
	DOM	83	240.64	128.19	30,441.72		70 2.66%
	IND	468	4,350.71	128.19	2,096,536.56		397 15.08%
	ROT	544	3,470.62	128.19	1,958,451.63		459 17.43%
	TBN	5	33,237.15	128.19	157,360.72		4 0.15%
3,105					6,313,987.06	2,033.82	5.33 100.00%
Sch 121/122							
	COM	-	903.30	-	-		
	DOM	-	240.64	-	-		
	IND	-	4,350.71	-	-		
	ROT	-	3,470.62	-	-		
	TBN	-	33,237.15	-	-		
0					-	-	-
Sch 131/132							
	COM	-	903.30	180.00	-		
	DOM	-	240.64	180.00	-		
	IND	-	4,350.71	180.00	-		
	ROT	-	3,470.62	180.00	-		
	TBN	2	33,237.15	180.00	66,834.29		
2					66,834.29	33,417.15	87.50
Sch 146							
	COM	1	903.30	-	903.30		
	DOM	-	240.64	-	-		
	IND	8	4,350.71	-	34,805.65		
	ROT	19	3,470.62	-	65,941.70		
	TBN	14	33,237.15	-	465,320.06		
38					566,970.71	14,920.28	39.07

Equip Type	Orig Cost	Install Cost	2019 Total Cost
COM	794.04	109.26	903.30
DOM	150.79	89.86	240.64
IND	4,032.00	318.70	4,350.71
ROT	2,760.39	710.22	3,470.62
TBN	27,744.32	5,492.83	33,237.15
	35,481.54	6,720.87	42,202.41
	84%	16%	100%

Average installed cost for new AMI meter module

Schedule	Total Cost for Rate Schedule	Number of Meters/Modules	Average new meter cost per customer
Schedule 10	17,890,947	165,213	108.29
Schedule 11	387,010	3,019	128.19
Schedule 13	180	1	180.00
Schedule 14	-	-	N/A

Industrial Meter Installations

AVISTA UTILITIES

Weighted Cost of Installed Meters

Washington Jurisdiction Natural Gas Distribution Cost Study

Twelve Months Ended December 31, 2019

0

Schedule	Equipment	Number	2019 Total Cost	Average AMI modul	Weighted Current Cost	Schedule Average	Weight
Sch 101							
	COM	-	903.30	108.29	-		
	DOM	-	240.64	108.29	-		
	IND	-	4,350.71	108.29	-		
	ROT	-	3,470.62	108.29	-		
	TBN	-	33,237.15	108.29	-		
165,362					-		
					-		
Sch 111/112							
	COM	-	903.30	128.19	-		
	DOM	-	240.64	128.19	-		
	IND	468	4,350.71	128.19	2,096,536.56		
	ROT	544	3,470.62	128.19	1,958,451.63		
	TBN	5	33,237.15	128.19	157,360.72		
3,105					4,212,348.91	1,356.85	1.00
					-		
Sch 121/122							
	COM	-	903.30	-	-		
	DOM	-	240.64	-	-		
	IND	-	4,350.71	-	-		
	ROT	-	3,470.62	-	-		
	TBN	-	33,237.15	-	-		
0					-		
					-		
Sch 131/132							
	COM	-	903.30	180.00	-		
	DOM	-	240.64	180.00	-		
	IND	-	4,350.71	180.00	-		
	ROT	-	3,470.62	180.00	-		
	TBN	2	33,237.15	180.00	66,834.29		
2					66,834.29	33,417.15	24.63
					-		
Sch 146							
	COM	-	903.30	-	-		
	DOM	-	240.64	-	-		
	IND	8	4,350.71	-	34,805.65		
	ROT	19	3,470.62	-	65,941.70		
	TBN	14	33,237.15	-	465,320.06		
38					566,067.41	14,896.51	10.98

<u>Equip Type</u>	<u>Orig Cost</u>	<u>Install Cost</u>	<u>2019 Total Cost</u>
COM	\$794.04	\$109.26	\$903.30
DOM	\$150.79	\$89.86	\$240.64
IND	\$4,032.00	\$318.70	\$4,350.71
ROT	\$2,760.39	\$710.22	\$3,470.62
TBN	\$27,744.32	\$5,492.83	\$33,237.15

Schedule 121, 131and 146
 Meter Information from CSS

Schedule 131/132

1 TBN
 2 TBN

Schedule 146

1 IND
 2 ROT
 3 ROT
 4 ROT
 5 ROT
 6 ROT
 7 ROT
 8 ROT
 9 ROT
 10 ROT
 11 ROT
 12 ROT
 13 TBN
 14 TBN
 15 TBN
 16 TBN
 17 TBN
 18 TBN
 19 TBN
 20 TBN
 21 TBN
 22 TBN
 23 TBN
 24 TBN
 25 ROT
 26 TBN
 27 ROT
 28 ROT
 29 IND
 29 IND
 29 IND
 29 IND
 29 COM
 30 TBN
 31 IND
 32 ROT
 33 ROT
 34 ROT
 35 ROT
 36 IND
 37 IND
 38 ROT

<u>Summary</u>	<u>121/122</u>	<u>131/132</u>	<u>146</u>
COM	0	0	1
DOM	0	0	0
IND	0	0	8
ROT	0	0	19
TBN	0	2	14

AVISTA UTILITIES										
Natural Gas System										
Current Typical Services Cost										
Washington Jurisdiction										
Twelve Months Ended December 31, 2019										
			Residential	Lg Gen Srvc	Interruptible	Transportation				
			Schedule 101	Schedule 111	Sch 131	Sch 146				
Peak Hr. Therm Requirements			0.5	10	110	250				
Type of Meter			DOM	COM	IND/ROT/TBN	IND/ROT/TBN				
Type and Size of Service Pipe			3/4" Plastic	3/4" Plastic	4" Plastic	6" Steel				
Typical Length of Service			83 ft.	83 ft.	250 ft.	300 ft.				
Cost per Foot			\$21.38	\$21.38	\$37.13	\$143.20				
Variable Cost of Gas Service Pipe			\$1,774.54	\$1,774.54	\$9,282.50	\$42,960.00				
Fixed Cost of Gas Service Pipe			\$971.29	\$971.29	\$1,071.29	\$1,071.29				
Service Cost (Fixed+Variable)	Acct 380		\$2,745.83	\$2,745.83	\$10,353.79	\$44,031.29				
Weight			1	1	4	16				
N. Thorson and L. Burger utilizing "GAS SERVICE COSTS WORKSHEET - WA"										
Fixed Costs consist of :			Bell Hole	\$440.84						
	50%		Asphalt Cut	\$1,060.90						
Typical Small Customer Fixed Cost				\$971.29						
Lg Customers Add	\$100			\$1,071.29						
Assumptions:										
Avg. Residential Service Length from Annual Report - Gas Engineering										
3/4" cost per foot assume missile as "standard" installation method										
4" P.E. cost per foot is avg. of trench installation and boring installation cost.										

AVISTA UTILITIES -- Base Case
Cost of Service General Summary

WA Gas
JCA-G-64

A	B	C	D	E	G	H	J	K
450								
451								
452		Total	Sch 101	Sch 111	Sch 132	Sch 146		source
453	Plant In Service							
454	Underground Storage Plant	31,756,000	23,115,364	8,078,460	117,021	445,155	24	
455	Distribution Plant	539,768,000	427,736,263	79,218,704	1,045,412	31,767,620	41	
456	Intangible Plant	54,910,000	47,849,821	5,336,553	66,376	1,657,251	13	
457	General Plant	103,600,000	90,673,286	9,821,341	121,602	2,983,771	56	
458	Total Plant In Service	730,034,000	589,374,734	102,455,058	1,350,412	36,853,797	58	
459								
460	Accum Depreciation							
461	Underground Storage Plant	-11,738,000	-8,544,154	-2,986,049	-43,254	-164,543	71	
462	Distribution Plant	-149,330,000	-119,835,896	-20,853,412	-274,795	-8,365,898	87	
463	Intangible Plant	-10,678,000	-9,282,075	-1,052,189	-13,119	-330,617	110	
464	General Plant	-24,999,000	-21,879,744	-2,369,920	-29,343	-719,993	102	
465	Total Accumulated Depreciation	-196,745,000	-159,541,869	-27,261,569	-360,512	-9,581,050	112	
466								
467	Net Plant	533,289,000	429,832,865	75,193,489	989,900	27,272,746	458+465	
468	Accumulated Deferred FIT	-109,197,492	-87,928,624	-15,481,794	-204,200	-5,582,875	119	
469	Miscellaneous Rate Base	31,499,264	26,032,231	4,566,026	63,657	837,351	128-468	
470	Total Rate Base	455,590,772	367,936,472	64,277,721	849,357	22,527,222	130	
471								
472	Revenue From Retail Rates	103,412,000	79,468,609	20,145,536	216,984	3,580,870	420	
473	Other Operating Revenues	2,276,916	1,919,003	198,694	2,260	156,959	474-472	
474	Total Revenues	105,688,916	81,387,612	20,344,231	219,244	3,737,829	431	
475								
476	Operating Expenses							
477	Purchased Gas Costs	996,000	665,228	292,711	4,622	33,439	178	
478	Underground Storage Expenses	1,883,000	1,370,646	479,019	6,939	26,396	202	
479	Distribution Expenses	13,249,000	11,010,553	1,597,011	20,425	621,012	226	
480	Customer Accounting Expenses	6,797,000	6,641,849	148,685	358	6,108	234	
481	Customer Information Expenses	1,205,000	1,182,513	22,201	14	272	242	
482	Sales Expenses	1,000	981	18	0	0	249	
483	Admin & General Expenses	17,359,823	15,156,084	1,676,003	20,721	507,015	340	
484	Total O&M Expenses	41,490,823	36,027,854	4,215,648	53,079	1,194,242	342	
485								
486	Taxes Other Than Income Taxes	8,097,000	6,296,389	1,422,524	16,874	361,212	350	
487	Depreciation Expense							
488	Underground Storage Plant Depreciation	349,000	254,039	88,783	1,286	4,892	362	
489	Distribution Plant Depreciation	13,670,000	11,101,906	1,846,743	23,857	697,494	378	
490	General Plant Depreciation	6,747,000	5,905,142	639,620	7,919	194,320	391	
491	Amortization Expense	9,297,000	8,435,768	652,984	8,100	200,149	402	
492	Total Depreciation Expense	30,063,000	25,696,854	3,228,129	41,162	1,096,855	404	
493	Income Tax	2,527,008	775,203	1,647,648	14,541	89,615	411:414	
494	Total Operating Expenses	82,177,831	68,796,300	10,513,949	125,657	2,741,925	417	
495								
496	Net Operating Income	23,511,085	12,591,312	9,830,281	93,587	995,905	433	
497	Rate of Return	5.16%	3.42%	15.29%	11.02%	4.42%	131	
498	Return Ratio	1.00	0.66	2.96	2.14	0.86	% of C497	
499								
500	Interest Expense	10,813,148	8,696,002	1,551,030	20,519	545,597	156	

A	B	C	D	E	G	H	J	K
450								
451								
452		Total	Sch 101	Sch 111	Sch 132	Sch 146		source
553	SUMMARY BY FUNCTION WITH MARGIN ANALYSIS							
554		Total	Sch 101	Sch 111	Sch 131	Sch 146		
555	Functional Cost Components at Current Rates							
557	Production	1,041,771	695,798	306,162	4,834	34,976	729	
558	Underground Storage	5,603,207	3,363,902	2,144,176	25,993	69,136	738	
559	Distribution	56,858,275	41,663,715	12,662,504	131,002	2,401,055	749	
560	Common	39,908,747	33,745,194	5,032,694	55,155	1,075,704	758	
561	Total Current Rate Revenue	103,412,000	79,468,609	20,145,536	216,984	3,580,870	557:560	
562	Exclude Cost of Gas w / Revenue Exp.	1,046	777	265	4	0	724:725*(1+541)	
563	Total Margin Revenue at Current Rates	103,410,954	79,467,832	20,145,271	216,980	3,580,870	561-562	
564								
565	Margin per Therm at Current Rates							
566	Production	\$0.00438	\$0.00505	\$0.00496	\$0.00486	\$0.00094	(557-562)/625	
567	Underground Storage	\$0.02361	\$0.02445	\$0.03479	\$0.02617	\$0.00186	558/625	
568	Distribution	\$0.23954	\$0.30287	\$0.20544	\$0.13190	\$0.06460	559/625	
569	Common	\$0.16813	\$0.24531	\$0.08165	\$0.05553	\$0.02894	560/625	
570	Total Curr. Margin Melded Rate per Ther	\$0.43566	\$0.57768	\$0.32684	\$0.21847	\$0.09634	563/625	
571								
572	Functional Cost Components at Uniform Current Return							
573	Production	1,041,771	695,798	306,162	4,834	34,976	557	
574	Underground Storage	5,178,924	3,771,242	1,316,116	19,063	72,504	767	
575	Distribution	56,398,089	46,998,024	6,737,919	85,805	2,576,341	774	
576	Common	40,793,216	36,017,571	3,622,393	44,957	1,108,295	781	
577	Total Uniform Current Cost	103,412,000	87,482,636	11,982,589	154,660	3,792,116	573:576	
578	Exclude Cost of Gas w / Revenue Exp.	1,046	777	265	4	0	724:725*(1+541)	
579	Total Uniform Current Margin	103,410,954	87,481,858	11,982,324	154,656	3,792,116	577-578	
580								
581	Margin per Therm at Uniform Current Return							
582	Production	\$0.00438	\$0.00505	\$0.00496	\$0.00486	\$0.00094	(573-578)/625	
583	Underground Storage	\$0.02182	\$0.02741	\$0.02135	\$0.01919	\$0.00195	574/625	
584	Distribution	\$0.23760	\$0.34165	\$0.10932	\$0.08639	\$0.06931	575/625	
585	Common	\$0.17186	\$0.26183	\$0.05877	\$0.04526	\$0.02982	576/625	
586	Total Curr. Uniform Margin @ Melded R	\$0.43566	\$0.63594	\$0.19440	\$0.15571	\$0.10202	579/625	
587								
588	Margin to Cost Ratio at Current Rates	1.00	0.91	1.68	1.40	0.94	563/579	
589								
590								
591	Functional Cost Components at Proposed Rates							
592	Production	1,041,752	695,786	306,157	4,834	34,975	790	
593	Underground Storage	6,365,614	3,863,455	2,396,966	28,995	76,198	797	
594	Distribution	65,596,084	48,205,640	14,471,206	150,582	2,768,656	804	
595	Common	43,198,550	36,531,728	5,463,207	59,573	1,144,041	811	
596	Total Proposed Rate Revenue	116,202,000	89,296,609	22,637,536	243,984	4,023,870	592:595	
597	Exclude Cost of Gas w / Revenue Exp.	1,046	777	265	4	0	724:725*(1+545)	
598	Total Margin Revenue at Proposed Rate	116,200,954	89,295,832	22,637,271	243,980	4,023,870	596-597	
599								
600	Margin per Therm at Proposed Rates							
601	Production	\$0.00438	\$0.00505	\$0.00496	\$0.00486	\$0.00094	(592-597)/625	
602	Underground Storage	\$0.02682	\$0.02808	\$0.03889	\$0.02919	\$0.00205	593/625	
603	Distribution	\$0.27635	\$0.35042	\$0.23478	\$0.15161	\$0.07449	594/625	
604	Common	\$0.18199	\$0.26556	\$0.08863	\$0.05998	\$0.03078	595/625	
605	Total Proposed Margin @ Melded Rates	\$0.48955	\$0.64912	\$0.36727	\$0.24565	\$0.10826	596/625	
606								
607	Functional Cost Components at Uniform Proposed Return							
608	Production	1,041,752	695,786	306,157	4,834	34,975	821	
609	Underground Storage	5,899,737	4,296,268	1,499,169	21,714	82,586	828	
610	Distribution	65,125,444	53,873,541	8,047,671	103,098	3,101,135	835	
611	Common	44,135,065	38,946,213	3,934,134	48,858	1,205,859	842	
612	Total Uniform Proposed Cost	116,202,000	97,811,808	13,787,131	178,505	4,424,555	608:611	
613	Exclude Cost of Gas w / Revenue Exp.	1,046	777	265	4	0	816:817*(1+545)	
614	Total Uniform Proposed Margin	116,200,954	97,811,031	13,786,866	178,501	4,424,555	612-613	
615								
616	Margin per Therm at Uniform Proposed Return							
617	Production	\$0.00438	\$0.00505	\$0.00496	\$0.00486	\$0.00094	(608-613)/625	
618	Underground Storage	\$0.02486	\$0.03123	\$0.02432	\$0.02186	\$0.00222	609/625	
619	Distribution	\$0.27437	\$0.39163	\$0.13057	\$0.10380	\$0.08343	610/625	
620	Common	\$0.18594	\$0.28311	\$0.06383	\$0.04919	\$0.03244	611/625	
621	Total Prop. Uniform Margin @ Melded R	\$0.48955	\$0.71102	\$0.22368	\$0.17972	\$0.11903	612/625	
622								
623	Margin to Cost Ratio at Proposed Rates	1.00	0.91	1.64	1.37	0.91	598/614	
624								
625	Throughput Therms	237,364,084	137,563,491	61,637,161	993,200	37,170,232	1023	
626	Peak Therms	1,934,528	1,320,911	447,095	5,617	160,904	1024	
627	Number of Customers (Annualized)	2,022,073	1,984,339	37,254	24	456	1025	

A	B	C	D	E	G	H	J	K
450								
451								
452		Total	Sch 101	Sch 111	Sch 132	Sch 146		source
631	SUMMARY BY CLASSIFICATION WITH UNIT COST ANALYSIS							
632								
633		Total	Sch 101	Sch 111	Sch 131	Sch 146		
634	Cost by Classification at Curr. Return by Schedule							
635	Commodity	21,682,403	11,298,742	8,483,450	110,246	1,789,966	858	
636	Demand	22,114,938	12,068,245	8,362,580	85,690	1,598,422	867	
637	Customer	59,614,659	56,101,622	3,299,506	21,049	192,482	876	
638	Total Current Rate Revenue	103,412,000	79,468,609	20,145,536	216,984	3,580,870	634:637	
639								
640	Revenue per Therm at Current Rates							
641	Commodity	\$0.09135	\$0.08213	\$0.13764	\$0.11100	\$0.04816	635/625	
642	Demand	\$0.09317	\$0.08773	\$0.13567	\$0.08628	\$0.04300	636/625	
643	Customer	\$0.25115	\$0.40782	\$0.05353	\$0.02119	\$0.00518	637/625	
644	Total Revenue per Therm at Current Rates	\$0.43567	\$0.57769	\$0.32684	\$0.21847	\$0.09634	638/625	
645								
646	Cost per Unit at Current Rates							
647	Commodity	\$0.09135	\$0.08213	\$0.13764	\$0.11100	\$0.04816	641	
648	Demand	\$11.43	\$9.14	\$18.70	\$15.26	\$9.93	636/626	
649	Customer	\$29.48	\$28.27	\$88.57	\$877.03	\$422.11	637/627	
650								
651	Cost by Classification at Uniform Current Return							
652	Commodity	19,821,791	12,674,375	5,172,944	80,368	1,894,104	897	
653	Demand	20,384,238	13,918,526	4,711,070	59,184	1,695,458	904	
654	Customer	63,205,971	60,889,734	2,098,575	15,108	202,554	911	
655	Total Uniform Current Cost	103,412,000	87,482,635	11,982,589	154,660	3,792,116	651:654	
656								
657	Cost per Therm at Current Return							
658	Commodity	\$0.08351	\$0.09213	\$0.08393	\$0.08092	\$0.05096	652/625	
659	Demand	\$0.08588	\$0.10118	\$0.07643	\$0.05959	\$0.04561	653/625	
660	Customer	\$0.26628	\$0.44263	\$0.03405	\$0.01521	\$0.00545	654/625	
661	Total Cost per Therm at Current Return	\$0.43567	\$0.63594	\$0.19441	\$0.15572	\$0.10202	655/625	
662								
663	Cost per Unit at Uniform Current Return							
664	Commodity	\$0.08351	\$0.09213	\$0.08393	\$0.08092	\$0.05096	658	
665	Demand	\$10.54	\$10.54	\$10.54	\$10.54	\$10.54	653/626	
666	Customer	\$31.26	\$30.69	\$56.33	\$629.50	\$444.20	654/627	
667								
668	Margin to Cost Ratio at Current Rates	1.00	0.91	1.68	1.40	0.94	638/655	
669								
670								
671	Cost by Classification at Proposed Return by Schedule							
672	Commodity	24,611,414	12,985,791	9,494,083	123,189	2,008,352	927	
673	Demand	25,713,866	14,337,446	9,477,331	97,173	1,801,916	934	
674	Customer	65,876,720	61,973,373	3,666,122	23,622	213,602	941	
675	Total Proposed Rate Revenue	116,202,000	89,296,609	22,637,536	243,984	4,023,870	671:674	
676								
677	Revenue per Therm at Proposed Rates							
678	Commodity	\$0.10369	\$0.09440	\$0.15403	\$0.12403	\$0.05403	672/625	
679	Demand	\$0.10833	\$0.10422	\$0.15376	\$0.09784	\$0.04848	673/625	
680	Customer	\$0.27753	\$0.45051	\$0.05948	\$0.02378	\$0.00575	674/625	
681	Total Revenue per Therm at Prop. Rates	\$0.48955	\$0.64913	\$0.36727	\$0.24565	\$0.10826	675/625	
682								
683	Cost per Unit at Proposed Rates							
684	Commodity	\$0.10369	\$0.09440	\$0.15403	\$0.12403	\$0.05403	678	
685	Demand	\$13.29	\$10.85	\$21.20	\$17.30	\$11.20	673/626	
686	Customer	\$32.58	\$31.23	\$98.41	\$984.26	\$468.43	674/627	
687								
688	Cost by Classification at Uniform Proposed Return							
689	Commodity	22,649,905	14,447,452	5,904,775	91,799	2,205,878	957	
690	Demand	23,877,037	16,303,437	5,518,303	69,325	1,985,972	964	
691	Customer	69,675,058	67,060,919	2,364,053	17,381	232,705	971	
692	Total Uniform Proposed Cost	116,201,999	97,811,808	13,787,131	178,505	4,424,555	688:691	
693								
694	Cost per Therm at Proposed Return							
695	Commodity	\$0.09542	\$0.10502	\$0.09580	\$0.09243	\$0.05935	689/625	
696	Demand	\$0.10059	\$0.11852	\$0.08953	\$0.06980	\$0.05343	690/625	
697	Customer	\$0.29354	\$0.48749	\$0.03835	\$0.01750	\$0.00626	691/625	
698	Total Cost per Therm at Proposed Return	\$0.48955	\$0.71103	\$0.22368	\$0.17973	\$0.11903	692/625	
699								
700	Cost per Unit at Uniform Proposed Return							
701	Commodity	\$0.09542	\$0.10502	\$0.09580	\$0.09243	\$0.05935	695	
702	Demand	\$12.34	\$12.34	\$12.34	\$12.34	\$12.34	690/626	
703	Customer	\$34.46	\$33.80	\$63.46	\$724.20	\$510.32	691/627	
704								
705	Margin to Cost Ratio at Prop. Rates	1.00	0.91	1.64	1.37	0.91	675/692	

A	B	C	D	E	F	G	H	I	J	K	L	M
				Pro Forma								
				Cross Check								
5	Acct	Func	Description	Totals	classif. basis (line)	derived classif.	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146
6												
7			Rate Base									
8			Plant In Service									
9			Intangible Plant									
10	303	D	Intangible Gas Plant	2,522,000	as Distrib Plant (41)		2,522,000	1,998,545	370,140	0	4,885	148,430
11	303.1	O	Miscellaneous - Computer Software	35,142,000	4-Factor		35,142,000	30,757,149	3,331,482	0	41,249	1,012,120
12	303.12	O	AMI Software	17,246,000	4-Factor		17,246,000	15,094,126	1,634,931	0	20,243	496,700
13			Total Intangible Plant	54,910,000			54,910,000	47,849,821	5,336,553	0	66,376	1,657,251
14												
15			Underground Storage Plant									
16	350	U	Land & Land Rights	974,000	Input - Settlement		974,000	708,980	247,777	0	3,589	13,654
17	351	U	Structures & Improvements	2,028,000	Input - Settlement		2,028,000	1,476,192	515,906	0	7,473	28,428
18	352	U	Wells	14,647,000	Input - Settlement		14,647,000	10,661,631	3,726,074	0	53,974	205,321
19	353	U	Lines	860,000	Input - Settlement		860,000	625,999	218,777	0	3,169	12,055
20	354	U	Compressor Station Equipment	9,678,000	Input - Settlement		9,678,000	7,044,669	2,462,002	0	35,663	135,666
21	355	U	Measuring & Regulating Equipment	1,174,000	Input - Settlement		1,174,000	854,561	298,656	0	4,326	16,457
22	356	U	Purification Equipment	309,000	Input - Settlement		309,000	224,923	78,607	0	1,139	4,332
23	357	U	Other Equipment	2,086,000	Input - Settlement		2,086,000	1,518,411	530,661	0	7,687	29,242
24			Total Underground Storage Plant	31,756,000		UG Storage Plant (S14)	31,756,000	23,115,364	8,078,460	0	117,021	445,155
25												
26			Distribution Plant									
27	374	D	Land & Land Rights	399,000	as other Dist Plt (29-39)		399,000	316,185	58,559	0	773	23,483
28	375	D	Structures & Improvements	815,000	as other Dist Plt (29-39)		815,000	645,842	119,613	0	1,578	47,966
29	376-All	D	Mains	270,125,000	Input - Peak & Avg Calc	oth Dist Plt (S05); (S06); (S21)	270,125,000	174,634,920	65,142,373	0	905,955	29,441,752
30	376	D	Mains		Input - Peak & Avg w/131&146	oth Dist Plt (S05); (S06); (S21)	0	0	0	0	0	0
31	376	D	Mains		Input - Peak & Avg w/131&146	oth Dist Plt (S05); (S06); (S21)	0	0	0	0	0	0
32	378	D	Meas & Reg Station Equip-General	4,158,000	Input - Peak & Avg Calc	oth Dist Plt (S05); (S08)	4,158,000	2,688,133	1,002,728	0	13,945	453,193
33	379	D	Meas & Reg Station Equip-City Gate	1,896,000	Input - Peak & Avg Calc	oth Dist Plt (S05); (S09)	1,896,000	1,225,758	457,233	0	6,359	206,651
34	380	D	Services	187,335,000	Input - 100% Svcs cost	oth Dist Plt (S05); (S06); (S20)	187,335,000	183,211,888	3,439,622	0	8,356	675,135
35	381	D	Meters	72,166,000	Input - 100% Mtrs cost	oth Dist Plt (S05); (S07)	72,166,000	65,013,537	6,499,987	0	68,803	583,673
36	382	D	Meter Installations	0	Input - 100% Install cost	oth Dist Plt (S05); (S07)	0	0	0	0	0	0
37	383	D	House Regulators	0	Input - 100% Reg. cost	oth Dist Plt (S05); (S07)	0	0	0	0	0	0
38	384	D	House Regulator Installations	0	Input - 100% Install cost	oth Dist Plt (S05); (S07)	0	0	0	0	0	0
39	385	D	Industrial Meas & Reg Station Equip	2,874,000	Input - 100% Ind Meas cost	oth Dist Plt (S05); (S19)	2,874,000	0	2,498,589	0	39,643	335,768
40	387	D	Other Equipment	0	as other Dist Plt (29-39)		0	0	0	0	0	0
41			Total Distribution Plant	539,768,000		Distrib Plant (S15)	539,768,000	427,736,263	79,218,704	0	1,045,412	31,767,620
42							1,000	0.7924	0.1468	0.0000	0.0019	0.0589
43			UG/D Plant	571,524,000	(24+41)	UG/D Plant (S03)	571,524,000	450,851,627	87,297,164	0	1,162,433	32,212,775
44												
45			General Plant									
46	389	O	Land & Land Rights	4,988,000	4-Factor		4,988,000	4,365,621	472,865	0	5,855	143,659
47	390	O	Structures & Improvements	49,358,000	4-Factor		49,358,000	43,199,344	4,679,167	0	57,935	1,421,554
48	391	O	Office Furniture & Equipment	16,369,000	4-Factor		16,369,000	14,326,554	1,551,791	0	19,213	471,442
49	392	O	Transportation Equipment	13,933,000	4-Factor		13,933,000	12,194,507	1,320,857	0	16,354	401,283
50	393	O	Stores Equipment	950,000	4-Factor		950,000	831,464	90,061	0	1,115	27,361
51	394	O	Tools, Shop & Garage Equipment	7,259,000	4-Factor		7,259,000	6,353,257	688,157	0	8,520	209,066
52	395	O	Laboratory Equipment	477,000	4-Factor		477,000	417,482	45,220	0	560	13,738
53	396	O	Power Operated Equipment	3,528,000	4-Factor		3,528,000	3,087,793	334,456	0	4,141	101,609
54	397	O	Communication Equipment	6,641,000	4-Factor		6,641,000	5,812,368	629,571	0	7,795	191,267
55	398	O	Miscellaneous Equipment	97,000	4-Factor		97,000	84,897	9,196	0	114	2,794
56			Total General Plant	103,600,000		Genl Plant	103,600,000	90,673,286	9,821,341	0	121,602	2,983,771
57												
58			Total Plant In Service	730,034,000	(13+24+41+56)	Plant in Service (S17)	730,034,000	589,374,734	102,455,058	0	1,350,412	36,853,797
59				0								

A	B	C	D	E	F	G	H	I	J	K	L	M
2												
3												
4				Pro Forma								
5	Acct	Func Description		Cross Check					1	2	3	4
6				Totals	classif. basis (line)	derived classif.	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146
60												
61												
62												
63	350	U	Underground Storage Plant Accumulated Depreciation									
64	351	U	Land & Land Rights Accum. Depr.	-19,000	as 350 Plant (16)		-19,000	-13,830	-4,833	0	-70	-266
65	352	U	Structures & Improvements Accum. Depr.	-584,000	as 351 Plant (17)		-584,000	-425,097	-148,565	0	-2,152	-8,186
66	353	U	Wells Accum. Depr.	-6,782,000	as 352 Plant (18)		-6,782,000	-4,936,655	-1,725,284	0	-24,992	-95,070
67	354	U	Lines Accum. Depr.	-420,000	as 353 Plant (19)		-420,000	-305,720	-106,844	0	-1,548	-5,888
68	355	U	Compressor Station Equip. Accum. Depr.	-2,445,000	as 354 Plant (20)		-2,445,000	-1,779,729	-621,987	0	-9,010	-34,274
69	356	U	Measuring & Regulating Equip. Accum. D	-553,000	as 355 Plant (21)		-553,000	-402,532	-140,679	0	-2,038	-7,752
70	357	U	Purification Equipment Accum. Depr.	-279,000	as 356 Plant (22)		-279,000	-203,086	-70,975	0	-1,028	-3,911
71			Other Equipment Accum. Depr.	-656,000	as 357 Plant (23)		-656,000	-477,506	-166,881	0	-2,417	-9,196
72			Total Transmission Plant Accum Depr	-11,738,000			-11,738,000	-8,544,154	-2,986,049	0	-43,254	-164,543
73												
74	374	D	Distribution Plant Accumulated Depreciation									
75	375	D	Land & Land Rights Accum. Depr.	-18,000	as 374 Plant (27)		-18,000	-14,264	-2,642	0	-35	-1,059
76	376-All	D	Structures & Improvements Accum. Depr.	2,721,000	as 375 Plant (28)		2,721,000	2,156,242	399,346	0	5,270	160,142
77	376	D	Mains Accum. Depr.	-72,400,000	as 376-SM Plant (31)		-72,400,000	-46,806,361	-17,459,724	0	-242,818	-7,891,098
78	378	D	Mains Accum. Depr.	0	as 376-SM Plant (31)		0	0	0	0	0	0
79	379	D	Meas & Reg Station Equip-Gen. Accum. I	-1,014,000	as 378 Plant (32)		-1,014,000	-655,548	-244,533	0	-3,401	-110,519
80	380	D	Meas & Reg Station Equip-City Gate Accu	-422,000	as 379 Plant (33)		-422,000	-272,822	-101,768	0	-1,415	-45,995
81	381	D	Services Accum. Depr.	-62,862,000	as 380 Plant (34)		-62,862,000	-61,478,451	-1,154,197	0	-2,804	-226,548
82	382	D	Meters Accum. Depr.	-14,169,000	as 381 Plant (35)		-14,169,000	-12,764,693	-1,276,201	0	-13,509	-114,598
83	383	D	Meter Installations Accum. Depr.	0	as 382 Plant (36)		0	0	0	0	0	0
84	384	D	House Regulators Accum. Depr.	0	as 383 Plant (37)		0	0	0	0	0	0
85	385	D	House Regulator Installations Accum. Dep	0	as 384 Plant (38)		0	0	0	0	0	0
86	387	D	Industrial Meas & Reg Station Equip Accu	-1,166,000	as 385 Plant (39)		-1,166,000	0	-1,013,693	0	-16,084	-136,223
87			Other Equipment Accum. Depr.	0	as 387 Plant (40)		0	0	0	0	0	0
88			Total Distribution Plant Accum Depr	-149,330,000			-149,330,000	-119,835,896	-20,853,412	0	-274,795	-8,365,898
89												
90			UG/D Plant	-161,068,000	(24+41)	UG/D Plant (S03)	-161,068,000	-128,380,050	-23,839,460	0	-318,049	-8,530,441
91												
92	389	O	General Plant Accumulated Depreciation									
93	390	O	Land & Land Rights Accum. Depr.	-28,000	as 389 Plant (46)		-28,000	-24,506	-2,654	0	-33	-806
94	391	O	Structures & Improvements Accum. Depr.	-2,397,000	as 390 Plant (47)		-2,397,000	-2,097,914	-227,237	0	-2,814	-69,036
95	392	O	Office Furniture & Equipment Accum. Dep	-5,850,000	as 391 Plant (48)		-5,850,000	-5,120,065	-554,583	0	-6,867	-168,485
96	393	O	Transportation Equipment Accum. Depr.	-8,254,000	as 392 Plant (49)		-8,254,000	-7,224,105	-782,484	0	-9,688	-237,722
97	394	O	Stores Equipment Accum. Depr.	-269,000	as 393 Plant (50)		-269,000	-235,435	-25,501	0	-316	-7,747
98	395	O	Tools, Shop & Garage Equip. Accum. Dep	-2,438,000	as 394 Plant (51)		-2,438,000	-2,133,798	-231,124	0	-2,862	-70,217
99	396	O	Laboratory Equipment Accum. Depr.	-184,000	as 395 Plant (52)		-184,000	-161,041	-17,443	0	-216	-5,299
100	397	O	Power Operated Equipment Accum. Depr.	-2,263,000	as 396 Plant (53)		-2,263,000	-1,980,634	-214,534	0	-2,656	-65,176
101	398	O	Communication Equipment Accum. Depr.	-3,224,000	as 397 Plant (54)		-3,224,000	-2,821,725	-305,637	0	-3,784	-92,854
102	398	O	Miscellaneous Equipment Accum. Depr.	-92,000	as 398 Plant (55)		-92,000	-80,521	-8,722	0	-108	-2,650
103			Total General Plant Accum Depreciat	-24,999,000			-24,999,000	-21,879,744	-2,369,920	0	-29,343	-719,993
104												
105			Total Accumulated Reserve for Depreciation	-186,067,000	(71+87+102)		-186,067,000	-150,259,794	-26,209,380	0	-347,392	-9,250,434
106												
107	303.1	O	Amortization									
108	303.12	O	Accum Amort of Intangible Plant-Software	-12,626,000	4-Factor		-12,626,000	-11,050,588	-1,196,952	0	-14,820	-363,640
109	303	D	AMI Software	2,716,000	4-Factor		2,716,000	2,377,110	257,478	0	3,188	78,223
110			Intangible Distribution Plant	-768,000	as Distrib Plant (40)		-768,000	-608,597	-112,715	0	-1,487	-45,200
111			Total Amortization	-10,678,000			-10,678,000	-9,282,075	-1,052,189	0	-13,119	-330,617
112												
113			Total Accum Reserve for Depr & Amort	-196,745,000	(104+110)		-196,745,000	-159,541,869	-27,261,569	0	-360,512	-9,581,050
114												
115			Total Net Plant	533,289,000	(58+112)	Net Plant (S18)	533,289,000	429,832,865	75,193,489	0	989,900	27,272,746
116												
117			Net UG/D Plant	410,456,000	(24+41)	UG/D Plant (S03)	410,456,000	322,471,578	63,457,704	0	844,384	23,682,335

A	B	C	D	E	F	G	H	I	J	K	L	M
				Pro Forma								
				Cross Check								
5	Acct	Func Description		Totals	classif. basis (line)	derived classif.	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146
6				0								
118	A	Accumulated Deferred Income Taxes		-111,424,000	as Plant in Service (58)		-111,424,000	-89,955,386	-15,637,563	0	-206,111	-5,624,940
121		Miscellaneous Rate Base Items										
122	D	Customer Advances and Deposits		-570,000	input - DA 101		-570,000	-570,000	0	0	0	0
123	U	Gas Inventory		10,412,000	as UG Storage Plant (24)		10,412,000	7,578,951	2,648,725	0	38,368	145,955
124	O	Working Capital		2,349,000	as Plant in Service (56)		2,349,000	1,896,407	329,665	0	4,345	118,583
125	O	Miscellaneous Rate Base Items		11,450,000	as Plant in Service (56)		11,450,000	9,243,872	1,606,926	0	21,180	578,022
126	O	Other (LEAP Program - Sch 101 only)		8,134,000	input - DA 101		8,134,000	8,134,000	0	0	0	0
127												
128		Total Other Rate Base Items		-79,649,000			-79,649,000	-63,672,157	-11,052,246	0	-142,218	-4,782,379
129												
130		Total Rate Base		453,640,000	(114+128)	Total Rate Base (S01)	453,640,000	366,160,709	64,141,243	0	847,682	22,490,367
131		Rate of Return		5.21%			5.21%	3.47%	15.34%	0.00%	11.05%	4.44%
132				-			-	-	-	-	-	-
133												
134	U	Underground Storage		30,430,000	sum where Func = U (7-130)		30,430,000	22,150,162	7,741,137	0	112,134	426,567
135	D	Distribution		391,622,000	sum where Func = D (7-130)		391,622,000	308,720,315	58,622,717	0	774,015	23,504,953
136	M	DSM		0	sum where Func = M (7-130)		0	0	0	0	0	0
137	O	Common		143,012,000	sum where Func = O (7-130)		143,012,000	125,245,618	13,414,951	0	167,644	4,183,787
138	A	Allocated		-111,424,000	sum where Func = A (7-130)		-111,424,000	-89,955,386	-15,637,563	0	-206,111	-5,624,940
139		Total Rate Base		453,640,000			453,640,000	366,160,709	64,141,243	0	847,682	22,490,367
140												
141		<u>Allocated Rate Base - ADFIT</u>										
142		Underground Storage		-4,846,871			-4,846,871	-3,528,064	-1,233,003	0	-17,861	-67,943
143		Distribution		-82,383,984			-82,383,984	-65,284,748	-12,091,033	0	-159,560	-4,848,644
144		Common		-24,193,145			-24,193,145	-21,142,575	-2,313,527	0	-28,691	-708,352
145		Total Allocated Rate Base		-111,424,000			-111,424,000	-89,955,386	-15,637,563	0	-206,111	-5,624,940
146												
147		<u>Rate Base by Function</u>										
148		Underground Storage		25,583,129			25,583,129	18,622,098	6,508,133	0	94,274	358,624
149		Distribution		309,238,016			309,238,016	243,435,567	46,531,685	0	614,455	18,656,308
150		DSM		0			0	0	0	0	0	0
151		Common		118,818,855			118,818,855	104,103,043	11,101,425	0	138,953	3,475,434
152		Total Allocated Rate Base		453,640,000			453,640,000	366,160,709	64,141,243	0	847,682	22,490,367
153												
154												
155		Interest Expenses										
156	R	Interest Expenses		11,123,000	as Total Rate Base (130)		11,123,000	8,978,057	1,572,708	0	20,785	551,451
157												
158		Peak-Average Energy		0.3516								
159		Peak-Average Demand		0.6484								
160												

A	B	C	D	E	F	G	H	I	J	K	L	M
2												
3												
4				Pro Forma								
5	Acct	Func Description		Cross Check			Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146
6				Totals	classif. basis (line)	derived classif.						
171	Acct	Func Description		Totals	classif. basis (line)	derived classif.	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146
172												
173				Operation & Maintenance Expenses								
174				Purchased Gas Expenses								
175	804	P	Proforma Purchased Gas Expense	1,000	Input - from PF Gas Costs		1,000	743	253	0	4	0
176	813-010	P	Gas Research Institute Expense	84,000	Input - 100% GTI		84,000	61,468	22,268	0	264	0
177	813	P	Other Gas Expenses	911,000	Input - purch vs. sched analysis		911,000	603,017	270,190	0	4,354	33,439
178			Total Purchased Gas Expenses	996,000			996,000	665,228	292,711	0	4,622	33,439
179												
180			Underground Storage Expenses									
181	814-OP	U	Supervision & Engineering	14,000	as UG Storage Plant (24)		14,000	10,191	3,561	0	52	196
182	815-OP	U	Maps & Records	0	as UG Storage Plant (24)		0	0	0	0	0	0
183	816-OP	U	Wells Expenses	0	as UG Storage Plant (24)		0	0	0	0	0	0
184	817-OP	U	Lines Expenses	0	as UG Storage Plant (24)		0	0	0	0	0	0
185	818-OP	U	Compressor Station Expenses	0	as UG Storage Plant (24)		0	0	0	0	0	0
186	819-OP	U	Compressor Station Fuel & Power	0	as UG Storage Plant (24)		0	0	0	0	0	0
187	820-OP	U	Measuring & Regulator Station	0	as UG Storage Plant (24)		0	0	0	0	0	0
188	821-OP	U	Purification Expenses	0	as UG Storage Plant (24)		0	0	0	0	0	0
189	824-OP	U	Other Expenses	479,000	as UG Storage Plant (24)		479,000	348,667	121,854	0	1,765	6,715
190	825-OP	U	Storage Well Royalties & Rents	0	as UG Storage Plant (24)		0	0	0	0	0	0
191	826-OP	U	Rents	0	as UG Storage Plant (24)		0	0	0	0	0	0
192			Total Underground Storage Operation	493,000			493,000	358,857	125,415	0	1,817	6,911
193	830-MT	U	Supervision & Engineering	0	as UG Storage Plant (24)		0	0	0	0	0	0
194	831-MT	U	Maps & Records	0	as UG Storage Plant (24)		0	0	0	0	0	0
195	832-MT	U	Wells Expenses	0	as UG Storage Plant (24)		0	0	0	0	0	0
196	833-MT	U	Lines Expenses	0	as UG Storage Plant (24)		0	0	0	0	0	0
197	834-MT	U	Compressor Station Expenses	0	as UG Storage Plant (24)		0	0	0	0	0	0
198	835-MT	U	Compressor Station Fuel & Power	0	as UG Storage Plant (24)		0	0	0	0	0	0
199	836-MT	U	Measuring and Regulator Station Expense	0	as UG Storage Plant (24)		0	0	0	0	0	0
200	837-MT	U	Other Equipment	1,390,000	as UG Storage Plant (24)		1,390,000	1,011,789	353,604	0	5,122	19,485
201			Total Underground Storage Maintenan	1,390,000			1,390,000	1,011,789	353,604	0	5,122	19,485
202			Total Underground Storage Expens	1,883,000			1,883,000	1,370,646	479,019	0	6,939	26,396
203												
204			Distribution Expenses									
205	870-OP	D	Supervision & Engineering	1,797,000	as Distrib Plant (41)	all oth Dist Exp (S04)	1,797,000	1,424,023	263,736	0	3,480	105,761
206	871-OP	D	Distribution Load Dispatching	0	Input - 100% Throughput	(S04)	0	0	0	0	0	0
207	874-OP	D	Mains & Services Expense	3,539,000	as 376/380 Mn/Sv Plt (29,31,34	(S04)	3,539,000	2,768,373	530,564	0	7,073	232,990
208	875-OP	D	Measuring & Regulating Stations-General	98,000	as 378 Meas & Reg St Genl (32	(S04)	98,000	63,357	23,633	0	329	10,681
209	876-OP	D	Measuring & Regulating Stations-Industrie	8,000	as 385 Meas & Reg St Ind (39)	(S04)	8,000	0	6,955	0	110	935
210	877-OP	D	Measuring & Regulating Stations-City Gat	60,000	as 379 Meas & Reg St Cty G (3	(S04)	60,000	38,790	14,469	0	201	6,540
211	878-OP	D	Meters & House Regulators Expenses	-578,000	as 381-4 Mtr & Reg (35-38)	(S04)	-578,000	-520,714	-52,060	0	-551	-4,675
212	879-OP	D	Customer Installations	1,549,000	Input - 100% Install cost	(S04)	1,549,000	1,520,094	28,538	0	18	349
213	880-OP	D	Other Distribution Expense	2,206,000	as all other Dist Ops Exp		2,206,000	1,833,292	265,907	0	3,401	103,400
214	881-OP	D	Rents	27,000	as all other Dist Ops Exp		27,000	22,438	3,255	0	42	1,266
215			Total Distribution Operation	8,706,000			8,706,000	7,149,653	1,084,997	0	14,104	457,247

A	B	C	D	E	F	G	H	I	J	K	L	M
2												
3												
4				Pro Forma								
5	Acct	Func	Description	Cross Check	classif. basis (line)	derived classif.	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146
6				Totals				1	2	3	4	5
216	885-MT	D	Supervision & Engineering	86,000	as Distrib Plant (41)	all oth Dist Exp (S04)	86,000	68,150	12,622	0	167	5,061
217	886-MT	D	Structures & Improvements	0	as other Dist Plt (29-39)	(S04)	0	0	0	0	0	0
218	887-MT	D	Mains	809,000	as 376 Mains Plt (29,31)	(S04)	809,000	523,016	195,096	0	2,713	88,175
219	889-MT	D	Measuring & Regulating Stations-General	286,000	as 378 Meas & Reg St Genl (32)	(S04)	286,000	184,898	68,971	0	959	31,172
220	890-MT	D	Measuring & Regulating Stations-Industrie	16,000	as 385 Meas & Reg St Ind (39)	(S04)	16,000	0	13,910	0	221	1,869
221	891-MT	D	Measuring & Regulating Stations-City Gat	69,000	as 379 Meas & Reg St City G (3)	(S04)	69,000	44,608	16,640	0	231	7,521
222	892-MT	D	Services	1,413,000	as 380 Svcs Plant (34)	(S04)	1,413,000	1,381,901	25,944	0	63	5,092
223	893-MT	D	Meters & House Regulators	1,671,000	as 381-4 Mtr & Reg (35-38)	(S04)	1,671,000	1,505,385	150,507	0	1,593	13,515
224	894-MT	D	Other Equipment	193,000	as Distrib Plant (41)	(S04)	193,000	152,942	28,326	0	374	11,359
225			Total Distribution Maintenance	4,543,000			4,543,000	3,860,900	512,014	0	6,321	163,765
226			Total Distribution Expenses	13,249,000			13,249,000	11,010,553	1,597,011	0	20,425	621,012
227												
228			Customer Accounting Expenses									
229	901-OP	C	Supervision	82,000	Input - 100% Cust		82,000	80,470	1,511	0	1	18
230	902-OP	C	Meter Reading	1,750,000	Input - 100% Cust		1,750,000	1,717,343	32,241	0	21	395
231	903-OP	C	Customer Records & Collection	4,653,000	Input - 100% Cust		4,653,000	4,566,170	85,725	0	55	1,049
232	904-OP	R	Uncollectible Accounts	133,000	Input - 100% Rev		133,000	102,206	25,910	0	279	4,605
233	905-OP	C	Misc Customer Accounts Expenses	179,000	Input - 100% Cust		179,000	175,660	3,298	0	2	40
234			Total Customer Accounting Expenses	6,797,000			6,797,000	6,641,849	148,685	0	358	6,108
235												
236			Customer Information Expenses									
237	907-OP	C	Supervision	0	Input - 100% Cust		0	0	0	0	0	0
238	908-OP	C	Customer Assistance Expenses	435,000	Input - 100% Cust		435,000	426,882	8,014	0	5	98
239		M	Customer Assistance Expenses	0	Input - Peak & Avg Calc		0	0	0	0	0	0
240	909-OP	C	Advertising	651,000	Input - 100% Cust		651,000	638,852	11,994	0	8	147
241	910-OP	C	Misc Customer Service & Info Expense	119,000	Input - 100% Cust		119,000	116,779	2,192	0	1	27
242			Total Customer Information Expenses	1,205,000			1,205,000	1,182,513	22,201	0	14	272
243												
244			Sales Expenses									
245	911-OP	C	Supervision	1,000	Input - 100% Cust		1,000	981	18	0	0	0
246	912-OP	C	Demonstrating & Selling Expenses	0	Input - 100% Cust		0	0	0	0	0	0
247	913-OP	C	Advertising Expenses	0	Input - 100% Cust		0	0	0	0	0	0
248	916-OP	C	Misc Sales Expenses	0	Input - 100% Cust		0	0	0	0	0	0
249			Total Sales Expenses	1,000			1,000	981	18	0	0	0
250												
251			Subtotal Expenses	24,131,000	(178+202+226+234+242+249)		24,131,000	20,871,770	2,539,645	0	32,358	687,227
252			Subtotal Expenses, excl PG/Uncollect O&M Labor	23,913,000	(251-175-176-232)	Exp b4 A&G x Gas/Uncoll(S02)	23,913,000	20,707,353	2,491,214	0	31,811	682,622
254												
255			Administrative & General Expenses									
256	920-OP		Admin & General Salaries									
257	O		Common	8,197,000	4-Factor		8,197,000	7,174,217	777,080	0	9,621	236,081
258	O		Throughput	0	Input - 100% Throughput		0	0	0	0	0	0
259	O		Plant in Service	0	as Plant in Service (58)		0	0	0	0	0	0
260	C		All Customers	0	Input - 100% Cust		0	0	0	0	0	0
261	R		Revenues From Retail Rates	0	Input - 100% Rev		0	0	0	0	0	0
262	O		Labor Expense	0	as Labor O&M Exp. (BS342)		0	0	0	0	0	0
263	921-OP		Office Supplies & Expenses									
264	O		Common	960,000	4-Factor		960,000	840,216	91,009	0	1,127	27,649
265	O		Throughput	0	Input - 100% Throughput		0	0	0	0	0	0
266	O		Plant in Service	0	as Plant in Service (58)		0	0	0	0	0	0
267	C		All Customers	0	Input - 100% Cust		0	0	0	0	0	0
268	R		Revenues From Retail Rates	0	Input - 100% Rev		0	0	0	0	0	0
269	O		Labor Expense	0	as Labor O&M Exp. (BS342)		0	0	0	0	0	0
270	922-OP		Admin Expenses Transferred - CR									
271	O		Common	-13,000	4-Factor		-13,000	-11,378	-1,232	0	-15	-374
272	O		Throughput	0	Input - 100% Throughput		0	0	0	0	0	0
273	O		Plant in Service	0	as Plant in Service (58)		0	0	0	0	0	0
274	C		All Customers	0	Input - 100% Cust		0	0	0	0	0	0
275	R		Revenues From Retail Rates	0	Input - 100% Rev		0	0	0	0	0	0
276	O		Labor Expense	0	as Labor O&M Exp. (BS342)		0	0	0	0	0	0
277	923-OP		Outside Services Employed									

A	B	C	D	E	F	G	H	I	J	K	L	M
2												
3												
4				Pro Forma								
5	Acct	Func	Description	Cross Check	classif. basis (line)	derived classif.	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146
6				Totals				1	2	3	4	5
278		O	Common	1,950,000	4-Factor		1,950,000	1,706,688	184,861	0	2,289	56,162
279		O	Throughput	0	Input - 100% Throughput		0	0	0	0	0	0
280		O	Plant in Service	0	as Plant in Service (58)		0	0	0	0	0	0
281		C	All Customers	0	Input - 100% Cust		0	0	0	0	0	0
282		R	Revenues From Retail Rates	0	Input - 100% Rev		0	0	0	0	0	0
283		O	Labor Expense	0	as Labor O&M Exp. (BS342)		0	0	0	0	0	0
284	924-OP		Property Insurance Premium									
285		O	Common	0	4-Factor		0	0	0	0	0	0
286		O	Throughput	0	Input - 100% Throughput		0	0	0	0	0	0
287		O	Plant in Service	248,000	as Plant in Service (58)		248,000	200,217	34,805	0	459	12,520
288		C	All Customers	0	Input - 100% Cust		0	0	0	0	0	0
289		R	Revenues From Retail Rates	0	Input - 100% Rev		0	0	0	0	0	0
290		O	Labor Expense	0	as Labor O&M Exp. (BS342)		0	0	0	0	0	0
291	925-OP		Injuries & Damages									
292		O	Common	578,000	4-Factor		578,000	505,880	54,795	0	678	16,647
293		O	Throughput	0	Input - 100% Throughput		0	0	0	0	0	0
294		O	Plant in Service	0	as Plant in Service (58)		0	0	0	0	0	0
295		C	All Customers	0	Input - 100% Cust		0	0	0	0	0	0
296		R	Revenues From Retail Rates	0	Input - 100% Rev		0	0	0	0	0	0
297		O	Labor Expense	0	as Labor O&M Exp. (BS342)		0	0	0	0	0	0
298	926-OP		Employee Pension & Benefits									
299		O	Common	0	4-Factor		0	0	0	0	0	0
300		O	Throughput	0	Input - 100% Throughput		0	0	0	0	0	0
301		O	Plant in Service	0	as Plant in Service (58)		0	0	0	0	0	0
302		C	All Customers	0	Input - 100% Cust		0	0	0	0	0	0
303		R	Revenues From Retail Rates	0	Input - 100% Rev		0	0	0	0	0	0
304		O	Labor Expense	519,000	as Labor O&M Exp. (BS342)		519,000	453,930	49,015	0	609	15,446
305	927-OP		Franchise Requirements									
306		O	Common	0	4-Factor		0	0	0	0	0	0
307		O	Throughput	0	Input - 100% Throughput		0	0	0	0	0	0
308		O	Plant in Service	0	as Plant in Service (58)		0	0	0	0	0	0
309		C	All Customers	0	Input - 100% Cust		0	0	0	0	0	0
310		R	Revenues From Retail Rates	0	Input - 100% Rev		0	0	0	0	0	0
311		O	Labor Expense	0	as Labor O&M Exp. (BS342)		0	0	0	0	0	0
312	928-OP		Regulatory Commission Expenses									
313		O	Common	447,560	4-Factor		447,560	391,716	42,429	0	525	12,890
314		O	Throughput	0	Input - 100% Throughput		0	0	0	0	0	0
315		O	Plant in Service	0	as Plant in Service (58)		0	0	0	0	0	0
316		C	All Customers	0	Input - 100% Cust		0	0	0	0	0	0
317		R	Revenues From Retail Rates	190,440	Input - 100% Rev		190,440	146,347	37,099	0	400	6,594
318		O	Labor Expense	0	as Labor O&M Exp. (BS342)		0	0	0	0	0	0
319	930-OP		Miscellaneous & General Expense									

A	B	C	D	E	F	G	H	I	J	K	L	M
2												
3												
4				Pro Forma								
5	Acct	Func Description		Cross Check			Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146
6				Totals	classif. basis (line)	derived classif.		1	2	3	4	5
320	O	Common		1,471,000	4-Factor		1,471,000	1,287,456	139,452	0	1,727	42,366
321	O	Throughput		0	Input - 100% Throughput		0	0	0	0	0	0
322	O	Plant in Service		0	as Plant in Service (58)		0	0	0	0	0	0
323	C	All Customers		0	Input - 100% Cust		0	0	0	0	0	0
324	R	Revenues From Retail Rates		0	Input - 100% Rev		0	0	0	0	0	0
325	O	Labor Expense		0	as Labor O&M Exp. (BS342)		0	0	0	0	0	0
326	931-OP	Rents										
327	O	Common		72,000	4-Factor		72,000	63,016	6,826	0	85	2,074
328	O	Throughput		0	Input - 100% Throughput		0	0	0	0	0	0
329	O	Plant in Service		0	as Plant in Service (58)		0	0	0	0	0	0
330	C	All Customers		0	Input - 100% Cust		0	0	0	0	0	0
331	R	Revenues From Retail Rates		0	Input - 100% Rev		0	0	0	0	0	0
332	O	Labor Expense		0	as Labor O&M Exp. (BS342)		0	0	0	0	0	0
333	935-MT	Maintenance of General Plant										
334	O	Common		2,745,000	4-Factor		2,745,000	2,402,492	260,228	0	3,222	79,058
335	O	Throughput		0	Input - 100% Throughput		0	0	0	0	0	0
336	O	Plant in Service		0	as Plant in Service (58)		0	0	0	0	0	0
337	C	All Customers		0	Input - 100% Cust		0	0	0	0	0	0
338	R	Revenues From Retail Rates		0	Input - 100% Rev		0	0	0	0	0	0
339	O	Labor Expense		0	as Labor O&M Exp. (BS342)		0	0	0	0	0	0
340		Total Administrative & General Expenses		17,365,000			17,365,000	15,160,797	1,676,365	0	20,726	507,113
341												
342		Total Operating & Maintenance Expenses		41,496,000	(251+340)		41,496,000	36,032,567	4,216,010	0	53,083	1,194,340
343				0								
344		Taxes Other Than Income Taxes										
345	U	Underground Storage		292,000	as UG Storage Plant (24)		292,000	212,548	74,282	0	1,076	4,093
346	D	Distribution		3,585,000	as Distrib Plant (41)		3,585,000	2,840,914	526,150	0	6,943	210,992
347	O	General		0	as Intang/Genl Plant (13+56)		0	0	0	0	0	0
348												
349	Excise	R	Distribution	4,220,000	Input - 100% Rev		4,220,000	3,242,927	822,092	0	8,855	146,127
350		Total Taxes Other Than Income Taxes		8,097,000			8,097,000	6,296,389	1,422,524	0	16,874	361,212
351				0								
352		Depreciation Expense										
353		Underground Storage Plant Depreciation Expense										
354	350	U	Land & Land Rights Depr. Exp.	1,000	as Transm Plant (24)		1,000	728	254	0	4	14
355	351	U	Structures & Improvements Depr. Exp.	20,000	as Transm Plant (24)		20,000	14,558	5,088	0	74	280
356	352	U	Wells Depr. Exp.	112,000	as Transm Plant (24)		112,000	81,525	28,492	0	413	1,570
357	353	U	Lines Depr. Exp.	7,000	as Transm Plant (24)		7,000	5,095	1,781	0	26	98
358	354	U	Compressor Station Equip. Depr. Exp.	110,000	as Transm Plant (24)		110,000	80,070	27,983	0	405	1,542
359	355	U	Measuring & Regulating Equip. Depr. Exp.	72,000	as Transm Plant (24)		72,000	52,409	18,316	0	265	1,009
360	356	U	Purification Equipment Depr. Exp.	1,000	as Transm Plant (24)		1,000	728	254	0	4	14
361	357	U	Other Equipment Depr. Exp.	26,000	as Transm Plant (24)		26,000	18,926	6,614	0	96	364
362		Total Transmission Plant Depr Expens		349,000			349,000	254,039	88,783	0	1,286	4,892
363												
364		Distribution Plant Depreciation Expense										
365	374	D	Land & Land Rights Depr. Exp.	6,000	as 360 Plant (27)		6,000	4,755	881	0	12	353
366	375	D	Structures & Improvements Depr. Exp.	15,000	as 361 Plant (28)		15,000	11,887	2,201	0	29	883
367	376-All	D	Mains Depr. Exp.	5,769,000	as 362 Plant (29)		5,769,000	3,729,639	1,391,231	0	19,348	628,781
368	376	D	Mains Depr. Exp.	0	as 363 Plant (31)		0	0	0	0	0	0
369	378	D	Meas & Reg Station Equip-Gen Depr. Exp	144,000	as 364 Plant (32)		144,000	93,096	34,727	0	483	15,695
370	379	D	Meas & Reg Station Equip-City Gate Depi	51,000	as 365 Plant (33)		51,000	32,971	12,299	0	171	5,559
371	380	D	Services Depr. Exp.	4,447,000	as 366 Plant (34)		4,447,000	4,349,125	81,651	0	198	16,026
372	381	D	Meters Depr. Exp.	3,207,000	as 367 Plant (35)		3,207,000	2,889,150	288,854	0	3,058	25,938
373	382	D	Meter Installations Depr. Exp.	0	as 368 Plant (36)		0	0	0	0	0	0
374	383	D	House Regulators Depr. Exp.	0	as 369 Plant (37)		0	0	0	0	0	0
375	384	D	House Regulator Installations Depr. Exp.	0	as 370 Plant (38)		0	0	0	0	0	0
376	385	D	Industrial Meas & Reg Station Equip. Dep	42,000	as 371 Plant (39)		42,000	0	36,514	0	579	4,907
377	387	D	Other Equipment Depr. Exp.	-11,000	as 372 Plant (40)		-11,000	-8,717	-1,614	0	-21	-647
378		Total Distribution Plant Depr Expense		13,670,000			13,670,000	11,101,906	1,846,743	0	23,857	697,494

A	B	C	D	E	F	G	H	I	J	K	L	M
2												
3												
4				Pro Forma								
5	Acct	Func Description		Cross Check				1	2	3	4	5
6				Totals	classif. basis (line)	derived classif.	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146
379												
380												
381	389	O	General Plant Depreciation Expense									
382	390	O	Land & Land Rights Depr. Exp.	6,000	as 303.1 Plant (11)		6,000	5,251	569	0	7	173
383	391	O	Structures & Improvements Depr. Exp.	1,434,000	as 389 Plant (46)		1,434,000	1,255,072	135,944	0	1,683	41,300
384	392	O	Office Furniture & Equipment Depr. Exp.	3,287,000	as 390 Plant (47)		3,287,000	2,876,864	311,610	0	3,858	94,668
385	393	O	Transportation Equipment Depr. Exp.	0	as 391 Plant (48)		0	0	0	0	0	0
386	394	O	Stores Equipment Depr. Exp.	41,000	as 392 Plant (49)		41,000	35,884	3,887	0	48	1,181
387	395	O	Tools, Shop & Garage Equipment Depr. E	380,000	as 393 Plant (50)		380,000	332,585	36,024	0	446	10,944
388	396	O	Laboratory Equipment Depr. Exp.	41,000	as 394 Plant (51)		41,000	35,884	3,887	0	48	1,181
389	397	O	Power Operated Equipment Depr. Exp.	0	as 395 Plant (52)		0	0	0	0	0	0
390	398	O	Communication Equipment Depr. Exp.	1,541,000	as 396 Plant (53)		1,541,000	1,348,721	146,088	0	1,809	44,382
391		O	Miscellaneous Equipment Depr. Exp.	17,000	as 397 Plant (54)		17,000	14,879	1,612	0	20	490
392			Total General Plant Depr Expense	6,747,000			6,747,000	5,905,142	639,620	0	7,919	194,320
393			Total Depreciation Expense	20,766,000	(362+378+391)		20,766,000	17,261,086	2,575,145	0	33,062	896,706
394												
395			Amortization									
396			Amortization of Misc Intangible Plant									
397	O		Misc Property Gain/Loss Amortization Exp	-945,000	as 303 Plant		-945,000	-827,087	-89,587	0	-1,109	-27,217
398	D		Intangible Distribution Plant Amortization	124,000	as Distrib Plant (40)		124,000	98,263	18,199	0	240	7,298
399	O		Intangible Plant - Software Amortization E	8,846,000	as 303 Plant		8,846,000	7,742,238	838,606	0	10,383	254,773
400	O		Tax Reform Amortization	-1,205,000	as 303 Plant		-1,205,000	-1,054,646	-114,235	0	-1,414	-34,705
401	O		LEAP/Fee Free	2,477,000	DA Sch 101		2,477,000	2,477,000	0	0	0	0
402			Total Amortization Expense	9,297,000			9,297,000	8,435,768	652,984	0	8,100	200,149
403												
404			Total Depr & Amort Expense	30,063,000	(393+402)		30,063,000	25,696,854	3,228,129	0	41,162	1,096,855
405												
406			Operating Exp before Income Tax items	79,656,000	(342+350+404)		79,656,000	68,025,810	8,866,663	0	111,120	2,652,407
407							0					
408			Pre-Tax Operating Income	-15,008,000	(431+156+406)	Pre-Tax Op Inc (R03)	-15,008,000	-4,473,030	-9,911,722	0	-87,424	-535,824
409							0					
410			Income Tax Items									
411	R		Debt Interest	-220,000	as Pre-Tax Op Inc (408)		-220,000	-65,569	-145,294	0	-1,282	-7,855
412	R		Total Income Tax- Federal	-4,523,000	as Pre-Tax Op Inc (408)		-4,523,000	-1,348,049	-2,987,121	0	-26,347	-161,483
413	R		Investment Tax Credit Adjustment (Net)	-12,000	as Pre-Tax Op Inc (408)		-12,000	-3,577	-7,925	0	-70	-428
414	R		Total Deferred Income Tax Expense	7,246,000	as Pre-Tax Op Inc (408)		7,246,000	2,159,620	4,785,470	0	42,209	258,701
415			Total Income Taxes	2,491,000			2,491,000	742,425	1,645,129	0	14,510	88,935
416												
417			Total Operating Expenses	82,147,000	(406+415)		82,147,000	68,768,235	10,511,792	0	125,630	2,741,342
418				0			0					
419			Operating Revenues									
420	48X		Total Revenue From Retail Rates	-103,412,000	Input - 100% Rev		-103,412,000	-79,468,609	-20,145,536	0	-216,984	-3,580,870
421												

A	B	C	D	E	F	G	H	I	J	K	L	M
				Pro Forma								
				Cross Check								
5	Acct	Func Description		Totals	classif. basis (line)	derived classif.	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146
6								1	2	3	4	5
422				Other Operating Revenues								
423	483/484	P	Off System Sales	0	Input - 100% Sales		0	0	0	0	0	0
424	488	D	Miscellaneous Service Revenues	-7,000	as Distrib Plant (40)		-7,000	-5,547	-1,027	0	-14	-412
425	493	D	Rent From Gas Property	-3,000	as Rate Base (130)		-3,000	-2,421	-424	0	-6	-149
426	495.9	U	Other Gas Revenue - JP Releases	1,153,000	as UG Storage Plant (24)		1,153,000	839,275	293,314	0	4,249	16,163
427	495	A	Other Gas Rev - Misc & Spec Cont Rev	-3,553,000	as Rate Base (130)		-3,553,000	-2,867,845	-502,367	0	-6,639	-176,149
428	496	A	Other Gas Rev	35,000	as Rate Base (130)		35,000	28,251	4,949	0	65	1,735
429			Total Other Operating Revenues	-2,375,000			-2,375,000	-2,008,288	-205,556	0	-2,344	-158,812
430												
431			Total Operating Revenues	-105,787,000	(420+429)		-105,787,000	-81,476,897	-20,351,093	0	-219,328	-3,739,682
432												
433			Net Operating Income	-23,640,000	(417+431)		-23,640,000	-12,708,661	-9,839,300	0	-93,698	-998,340
434				0			0					
435												
436			Current Revenue Requirements	103,412,000	(417+429-433)		103,412,000	79,468,609	20,145,536	0	216,984	3,580,870
437												
438												
439			<u>Allocated Net Expense</u>									
440			Underground Storage	-198,398			-198,398	-144,415	-50,471	0	-731	-2,781
441			Distribution	-2,398,156			-2,398,156	-1,887,855	-360,855	0	-4,765	-144,681
442			Common	-921,446			-921,446	-807,324	-86,092	0	-1,078	-26,952
443	A		Total Allocated Net Expense	-3,518,000			-3,518,000	-2,839,594	-497,418	0	-6,574	-174,414

A	B	C	D	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Acct	Func	Description	COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY
Throughput	Sales	Therms - Small Mains	Purchased C	GTI Expen	Coincident Peak - All	Demand	Demand	Demand	Demand	Demand	Demand	Demand	Demand	Demand	Demand	Demand	Demand	Demand	Demand
E01	E04	E06	E07	E08	D01	D02	D05	D06	D07	C01	C02	C03	C04	C06	C10				
Rate Base																			
Plant In Service																			
Intangible Plant																			
10	303	D	Intangible Gas Plant	0.1803					0.3325						0.3478	0.1340		0.0053	
11	303.1	O	Miscellaneous - Computer Software	0.0881	0.0148	0.0062	0.0416		0.1541						0.4551	0.1668	0.0713		0.0020
12	303.12	O	AMI Software	0.0881	0.0148	0.0062	0.0416		0.1541						0.4551	0.1668	0.0713		0.0020
Total Intangible Plant				0.0924	0.0141	0.0059	0.0397		0.1623						0.4342	0.1751	0.0742		0.0021
Underground Storage Plant																			
16	350	U	Land & Land Rights			0.1300	0.8700												
17	351	U	Structures & Improvements			0.1300	0.8700												
18	352	U	Wells			0.1300	0.8700												
19	353	U	Lines			0.1300	0.8700												
20	354	U	Compressor Station Equipment			0.1300	0.8700												
21	355	U	Measuring & Regulating Equipment			0.1300	0.8700												
22	356	U	Purification Equipment			0.1300	0.8700												
23	357	U	Other Equipment			0.1300	0.8700												
Total Underground Storage Plant						0.1300	0.8700												
Distribution Plant																			
27	374	D	Land & Land Rights	0.1803					0.3325						0.3478	0.1340		0.0053	
28	375	D	Structures & Improvements	0.1803					0.3325						0.3478	0.1340		0.0053	
29	376-All	D	Mains	0.3516					0.6484										
30	376	D	Mains																
31	376	D	Mains																
32	378	D	Meas & Reg Station Equip-General	0.3516					0.6484										
33	379	D	Meas & Reg Station Equip-City Gate	0.3516					0.6484										
34	380	D	Services												1.0000				
35	381	D	Meters													1.0000			
36	382	D	Meter Installations												1.0000				
37	383	D	House Regulators																
38	384	D	House Regulator Installations												1.0000				
39	385	D	Industrial Meas & Reg Station Equip																1.0000
40	387	D	Other Equipment	0.1803					0.3325						0.3478	0.1340		0.0053	
Total Distribution Plant				0.1803					0.3325						0.3478	0.1340		0.0053	
UG/D Plant																			
				0.1703		0.0072	0.0483		0.3140						0.3285	0.1266		0.0050	
General Plant																			
46	389	O	Land & Land Rights	0.0881	0.0148	0.0062	0.0416		0.1541						0.4551	0.1668	0.0713		0.0020
47	390	O	Structures & Improvements	0.0881	0.0148	0.0062	0.0416		0.1541						0.4551	0.1668	0.0713		0.0020
48	391	O	Office Furniture & Equipment	0.0881	0.0148	0.0062	0.0416		0.1541						0.4551	0.1668	0.0713		0.0020
49	392	O	Transportation Equipment	0.0881	0.0148	0.0062	0.0416		0.1541						0.4551	0.1668	0.0713		0.0020
50	393	O	Stores Equipment	0.0881	0.0148	0.0062	0.0416		0.1541						0.4551	0.1668	0.0713		0.0020
51	394	O	Tools, Shop & Garage Equipment	0.0881	0.0148	0.0062	0.0416		0.1541						0.4551	0.1668	0.0713		0.0020
52	395	O	Laboratory Equipment	0.0881	0.0148	0.0062	0.0416		0.1541						0.4551	0.1668	0.0713		0.0020
53	396	O	Power Operated Equipment	0.0881	0.0148	0.0062	0.0416		0.1541						0.4551	0.1668	0.0713		0.0020
54	397	O	Communication Equipment	0.0881	0.0148	0.0062	0.0416		0.1541						0.4551	0.1668	0.0713		0.0020
55	398	O	Miscellaneous Equipment	0.0881	0.0148	0.0062	0.0416		0.1541						0.4551	0.1668	0.0713		0.0020
Total General Plant				0.0881	0.0148	0.0062	0.0416		0.1541						0.4551	0.1668	0.0713		0.0020
Total Plant In Service				0.1528	0.0032	0.0070	0.0467		0.2799						0.0972	0.2940	0.1148		0.0044

A	B	C	D	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG
4	5	6		COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY	DEMAND	DEMAND	DEMAND	DEMAND	DEMAND	DEMAND	DEMAND	DEMAND	DEMAND	DEMAND
5	Acct	Func	Description	Throughput	Sales	Therms - Small Mains	Purchased C	GTI Expen	Coincident Peak - All	Coincident P	Purchase-DA 101	DA 146	All Custo	Service C	Meter Cc	4-Factor	Ind Meas	DA 101	
6				E01	E04	E06	E07	E08	D01	D02	D05	D06	D07	C01	C02	C03	C04	C06	C10
60			Accumulated Reserve For Depreciation																
61			Underground Storage Plant Accumulated Dep																
63	350	U	Land & Land Rights Accum. Depr.			0.1300	0.8700												
64	351	U	Structures & Improvements Accum. Depr.			0.1300	0.8700												
65	352	U	Wells Accum. Depr.			0.1300	0.8700												
66	353	U	Lines Accum. Depr.			0.1300	0.8700												
67	354	U	Compressor Station Equip. Accum. Depr.			0.1300	0.8700												
68	355	U	Measuring & Regulating Equip. Accum. D			0.1300	0.8700												
69	356	U	Purification Equipment Accum. Depr.			0.1300	0.8700												
70	357	U	Other Equipment Accum. Depr.			0.1300	0.8700												
71			Total Transmission Plant Accum Depr			0.1300	0.8700												
72																			
73			Distribution Plant Accumulated Depreciation																
74	374	D	Land & Land Rights Accum. Depr.	0.1803					0.3325					0.3478	0.1340			0.0053	
75	375	D	Structures & Improvements Accum. Depr.	0.1803					0.3325					0.3478	0.1340			0.0053	
76	376-All	D	Mains Accum. Depr.	0.3516					0.6484										
77	376	D	Mains Accum. Depr.																
78	378	D	Meas & Reg Station Equip-Gen. Accum. I	0.3516					0.6484										
79	379	D	Meas & Reg Station Equip-City Gate Acc	0.3516					0.6484										
80	380	D	Services Accum. Depr.												1.0000				
81	381	D	Meters Accum. Depr.													1.0000			
82	382	D	Meter Installations Accum. Depr.											1.0000					
83	383	D	House Regulators Accum. Depr.																
84	384	D	House Regulator Installations Accum. Dep											1.0000					
85	385	D	Industrial Meas & Reg Station Equip Accu																1.0000
86	387	D	Other Equipment Accum. Depr.	0.1803					0.3325					0.3478	0.1340			0.0053	
87			Total Distribution Plant Accum Depr	0.1706					0.3146					0.4147	0.0925			0.0077	
89			UG/D Plant	0.1582		0.0095	0.0634		0.2916					0.3844	0.0857			0.0071	
90																			
91			General Plant Accumulated Depreciation																
92	389	O	Land & Land Rights Accum. Depr.	0.0881	0.0148	0.0062	0.0416		0.1541					0.4551	0.1668	0.0713		0.0020	
93	390	O	Structures & Improvements Accum. Depr.	0.0881	0.0148	0.0062	0.0416		0.1541					0.4551	0.1668	0.0713		0.0020	
94	391	O	Office Furniture & Equipment Accum. Dep	0.0881	0.0148	0.0062	0.0416		0.1541					0.4551	0.1668	0.0713		0.0020	
95	392	O	Transportation Equipment Accum. Depr.	0.0881	0.0148	0.0062	0.0416		0.1541					0.4551	0.1668	0.0713		0.0020	
96	393	O	Stores Equipment Accum. Depr.	0.0881	0.0148	0.0062	0.0416		0.1541					0.4551	0.1668	0.0713		0.0020	
97	394	O	Tools, Shop & Garage Equip. Accum. Dep	0.0881	0.0148	0.0062	0.0416		0.1541					0.4551	0.1668	0.0713		0.0020	
98	395	O	Laboratory Equipment Accum. Depr.	0.0881	0.0148	0.0062	0.0416		0.1541					0.4551	0.1668	0.0713		0.0020	
99	396	O	Power Operated Equipment Accum. Depr.	0.0881	0.0148	0.0062	0.0416		0.1541					0.4551	0.1668	0.0713		0.0020	
100	397	O	Communication Equipment Accum. Depr.	0.0881	0.0148	0.0062	0.0416		0.1541					0.4551	0.1668	0.0713		0.0020	
101	398	O	Miscellaneous Equipment Accum. Depr.	0.0881	0.0148	0.0062	0.0416		0.1541					0.4551	0.1668	0.0713		0.0020	
102			Total General Plant Accum Depreciat	0.0881	0.0148	0.0062	0.0416		0.1541					0.4551	0.1668	0.0713		0.0020	
103																			
104			Total Accumulated Reserve for Depreciation	0.1488	0.0020	0.0090	0.0605		0.2732					0.0611	0.3552	0.0838		0.0065	
105																			
106			Amortization																
107	303.1	O	Accum Amort of Intangible Plant-Software	0.0881	0.0148	0.0062	0.0416		0.1541					0.4551	0.1668	0.0713		0.0020	
108	303.12	O	AMI Software	0.0881	0.0148	0.0062	0.0416		0.1541					0.4551	0.1668	0.0713		0.0020	
109	303	D	Intangible Distribution Plant	0.1803					0.3325					0.3478	0.1340			0.0053	
110			Total Amortization	0.0948	0.0137	0.0058	0.0386		0.1670					0.4223	0.1798	0.0758		0.0022	
111																			
112			Total Accum Reserve for Depr & Amort	0.1458	0.0026	0.0089	0.0593		0.2674					0.0807	0.3457	0.0833		0.0062	
113																			
114			Total Net Plant	0.1554	0.0034	0.0063	0.0421		0.2845					0.1033	0.2750	0.1264		0.0037	
116			Net UG/D Plant	0.1751		0.0063	0.0424		0.3228					0.3066	0.1426			0.0042	

A	B	C	D	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG		
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21		
118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139
Acct	Func	Description		COMMODITY Throughput	COMMODITY Sales	COMMODITY Therms - Small Mains	COMMODITY Purchased C	COMMODITY GTI Expen	COMMODITY Demand	DEMAND Coincident Peak - All	DEMAND Coincident P	DEMAND Purchase	DEMAND DA 101	DEMAND DA 146	DEMAND All Custo	CUSTOM Service C	CUSTOM Meter Cc	CUSTOM 4-Factor	CUSTOM Ind Meas	CUSTOM DA 101	
				E01	E04	E06	E07	E08	D01	D02	D05	D06	D07	C01	C02	C03	C04	C06	C10		
	A	Accumulated Deferred Income Taxes		0.1528	0.0032	0.0070	0.0467		0.2799					0.0972	0.2940	0.1148		0.0044			
		Miscellaneous Rate Base Items																			
	D	Customer Advances and Deposits																		1.0000	
	U	Gas Inventory				0.1300	0.8700														
	O	Working Capital		0.1528	0.0032	0.0070	0.0467		0.2799					0.0972	0.2940	0.1148		0.0044			
	O	Miscellaneous Rate Base Items		0.1528	0.0032	0.0070	0.0467		0.2799					0.0972	0.2940	0.1148		0.0044			
	O	Other (LEAP Program - Sch 101 only)																		1.0000	
		Total Other Rate Base Items		0.1873	0.0039	-0.0084	-0.0565		0.3431					0.1192	0.3604	0.1407		0.0054	-0.0950		
		Total Rate Base		0.1497	0.0033	0.0089	0.0594		0.2743					0.1005	0.2600	0.1238		0.0034	0.0167		
		Rate of Return																			
	U	Underground Storage				0.1300	0.8700														
	D	Distribution		0.1843					0.3398						0.3229	0.1500		0.0044	-0.0015		
	M	DSM																			
	O	Common		0.0894	0.0128	0.0059	0.0397		0.1575					0.3946	0.1696	0.0714		0.0021	0.0569		
	A	Allocated		0.1528	0.0032	0.0070	0.0467		0.2799					0.0972	0.2940	0.1148		0.0044			
		Total Rate Base																			

A	B	C	D	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH
2																				
3																				
4																				
5	Acct	Func Description		COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY
6				Throughput	Sales	Therms - Small Mains	Purchased C	GTI Expen	Coincident Peak - All	Coincident P	Purchase: DA 101	DA 146	All Custo	Service C	Meter Cc	4-Factor	Ind Meas	DA 101	Revenue	
170				E01	E04	E06	E07	E08	D01	D02	D05	D06	D07	C01	C02	C03	C04	C06	C10	R01
171	Acct	Func Description		COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY	COMMODITY
172				Throughput	Sales	Therms - Small Mains	Purchased C	GTI Expen	Coincident Peak - All	Coincident P	Purchase: DA 131	DA 146	All Custo	Service C	Meter Cc	Regulato	Ind Meas	DA 101	Revenue	
173				E01	E04	E06	E07	E08	D01	D02	D05	D06	D07	C01	C02	C03	C04	C06	C10	R01
174				Operation & Maintenance Expenses																
175	804	P	Proforma Purchased Gas Expense				1.0000													
176	813-010	P	Gas Research Institute Expense					1.0000												
177	813	P	Other Gas Expenses	0.2344	0.7656															
178			Total Purchased Gas Expenses	0.2144	0.7003		0.0010	0.0843												
179																				
180			Underground Storage Expenses																	
181	814-OP	U	Supervision & Engineering			0.1300	0.8700													
182	815-OP	U	Maps & Records			0.1300	0.8700													
183	816-OP	U	Wells Expenses			0.1300	0.8700													
184	817-OP	U	Lines Expenses			0.1300	0.8700													
185	818-OP	U	Compressor Station Expenses			0.1300	0.8700													
186	819-OP	U	Compressor Station Fuel & Power			0.1300	0.8700													
187	820-OP	U	Measuring & Regulator Station			0.1300	0.8700													
188	821-OP	U	Purification Expenses			0.1300	0.8700													
189	824-OP	U	Other Expenses			0.1300	0.8700													
190	825-OP	U	Storage Well Royalties & Rents			0.1300	0.8700													
191	826-OP	U	Rents			0.1300	0.8700													
192			Total Underground Storage Operation			0.1300	0.8700													
193	830-MT	U	Supervision & Engineering			0.1300	0.8700													
194	831-MT	U	Maps & Records			0.1300	0.8700													
195	832-MT	U	Wells Expenses			0.1300	0.8700													
196	833-MT	U	Lines Expenses			0.1300	0.8700													
197	834-MT	U	Compressor Station Expenses			0.1300	0.8700													
198	835-MT	U	Compressor Station Fuel & Power			0.1300	0.8700													
199	836-MT	U	Measuring and Regulator Station Expense			0.1300	0.8700													
200	837-MT	U	Other Equipment			0.1300	0.8700													
201			Total Underground Storage Maintenan			0.1300	0.8700													
202			Total Underground Storage Expens			0.1300	0.8700													
203																				
204			Distribution Expenses																	
205	870-OP	D	Supervision & Engineering	0.1803					0.3325					0.3478	0.1340			0.0053		
206	871-OP	D	Distribution Load Dispatching	1.0000																
207	874-OP	D	Mains & Services Expense	0.2076					0.3828					0.4095						
208	875-OP	D	Measuring & Regulating Stations-General	0.3516					0.6484											
209	876-OP	D	Measuring & Regulating Stations-Industri																1.0000	
210	877-OP	D	Measuring & Regulating Stations-City Gat	0.3516					0.6484											
211	878-OP	D	Meters & House Regulators Expenses														1.0000			
212	879-OP	D	Customer Installations											1.0000						
213	880-OP	D	Other Distribution Expense	0.1429					0.2635					0.1406	0.3254	0.1245		0.0032		
214	881-OP	D	Rents	0.1429					0.2635					0.1406	0.3254	0.1245		0.0032		
215			Total Distribution Operation	0.1647					0.3036					0.2140	0.3217	-0.0068		0.0028		

A	B	C	D	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH
5	Acct	Func	Description	COMMODITY Throughput	COMMODITY Sales	COMMODITY Terms - Small Mains	COMMODITY Purchased C	COMMODITY GTI Expen	COMMODITY Demand Coincident Peak - All	DEMAND Coincident P Purchase	DEMAND DA 101	DEMAND DA 146	DEMAND All Custo Service C	DEMAND Meter Cc 4-Factor	CUSTOM Ind Meas	CUSTOM DA 101	CUSTOM Revenue			
6				E01	E04	E06	E07	E08	D01	D02	D05	D06	D07	C01	C02	C03	C04	C06	C10	R01
216	885-MT	D	Supervision & Engineering	0.1803					0.3325						0.3478	0.1340		0.0053		
217	886-MT	D	Structures & Improvements	0.1803					0.3325						0.3478	0.1340		0.0053		
218	887-MT	D	Mains	0.3516					0.6484											
219	889-MT	D	Measuring & Regulating Stations-General	0.3516					0.6484											
220	890-MT	D	Measuring & Regulating Stations-Industrie															1.0000		
221	891-MT	D	Measuring & Regulating Stations-City Gat	0.3516					0.6484											
222	892-MT	D	Services												1.0000					
223	893-MT	D	Meters & House Regulators													1.0000				
224	894-MT	D	Other Equipment	0.1803					0.3325						0.3478	0.1340		0.0053		
225			Total Distribution Maintenance	0.1012					0.1865						0.3324	0.3760		0.0038		
226			Total Distribution Expenses	0.1429					0.2635					0.1406	0.3254	0.1245		0.0032		
227																				
228			Customer Accounting Expenses																	
229	901-OP	C	Supervision											1.0000						
230	902-OP	C	Meter Reading											1.0000						
231	903-OP	C	Customer Records & Collection											1.0000						
232	904-OP	R	Uncollectible Accounts																	1.0000
233	905-OP	C	Misc Customer Accounts Expenses											1.0000						
234			Total Customer Accounting Expenses											0.9804						0.0196
235																				
236			Customer Information Expenses																	
237	907-OP	C	Supervision											1.0000						
238	908-OP	C	Customer Assistance Expenses											1.0000						
239		M	Customer Assistance Expenses	0.3516					0.6484											
240	909-OP	C	Advertising											1.0000						
241	910-OP	C	Misc Customer Service & Info Expense											1.0000						
242			Total Customer Information Expenses											1.0000						
243																				
244			Sales Expenses																	
245	911-OP	C	Supervision											1.0000						
246	912-OP	C	Demonstrating & Selling Expenses											1.0000						
247	913-OP	C	Advertising Expenses											1.0000						
248	916-OP	C	Misc Sales Expenses											1.0000						
249			Total Sales Expenses											1.0000						
250																				
251			Subtotal Expenses	0.0873	0.0289	0.0101	0.0679	0.0035	0.1447					0.4033	0.1786	0.0683		0.0017		0.0055
252			Subtotal Expenses, excl PG/Uncollect O&M Labor	0.0881	0.0292	0.0102	0.0685		0.1460					0.4070	0.1803	0.0690		0.0018		
253				0.0828	0.0253	0.0184	0.1233		0.1384					0.3811	0.1797	0.0497		0.0014		
254																				
255			Administrative & General Expenses																	
256	920-OP		Admin & General Salaries																	
257		O	Common	0.0881	0.0148	0.0062	0.0416		0.1541					0.4551	0.1668	0.0713		0.0020		
258		O	Throughput	1.0000																
259		O	Plant in Service	0.1528	0.0032	0.0070	0.0467		0.2799					0.0972	0.2940	0.1148		0.0044		
260		C	All Customers											1.0000						
261		R	Revenues From Retail Rates																	1.0000
262		O	Labor Expense	0.0940	0.0277	0.0020	0.0136		0.1577					0.4364	0.1793	0.0871		0.0022		
263	921-OP		Office Supplies & Expenses																	
264		O	Common	0.0881	0.0148	0.0062	0.0416		0.1541					0.4551	0.1668	0.0713		0.0020		
265		O	Throughput	1.0000																
266		O	Plant in Service	0.1528	0.0032	0.0070	0.0467		0.2799					0.0972	0.2940	0.1148		0.0044		
267		C	All Customers											1.0000						
268		R	Revenues From Retail Rates																	1.0000
269		O	Labor Expense	0.0940	0.0277	0.0020	0.0136		0.1577					0.4364	0.1793	0.0871		0.0022		
270	922-OP		Admin Expenses Transferred - CR																	
271		O	Common	0.0881	0.0148	0.0062	0.0416		0.1541					0.4551	0.1668	0.0713		0.0020		
272		O	Throughput	1.0000																
273		O	Plant in Service	0.1528	0.0032	0.0070	0.0467		0.2799					0.0972	0.2940	0.1148		0.0044		
274		C	All Customers											1.0000						
275		R	Revenues From Retail Rates																	1.0000
276		O	Labor Expense	0.0940	0.0277	0.0020	0.0136		0.1577					0.4364	0.1793	0.0871		0.0022		
277	923-OP		Outside Services Employed																	

A	B	C	D	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH
5	Acct	Func	Description	COMMODITY Throughput	COMMODI Sales	COMMODITY Therms - Small Mains	COMMOD Purchased C	COMMO GTI Expen	DEMAND Coincident Peak - All	DEMAND Coincident P	DEMAND Purchase	DEMAND DA 101	DEMAND DA 146	DEMAND All Custo	CUSTOM Service C	CUSTOM Meter Cc	CUSTOM 4-Factor	CUSTOM Ind Meas	CUSTOM DA 101	REVENU Revenue
6				E01	E04	E06	E07	E08	D01	D02	D05	D06	D07	C01	C02	C03	C04	C06	C10	R01
278		O	Common	0.0881	0.0148	0.0062	0.0416		0.1541					0.4551	0.1668	0.0713		0.0020		
279		O	Throughput	1.0000																
280		O	Plant in Service	0.1528	0.0032	0.0070	0.0467		0.2799					0.0972	0.2940	0.1148		0.0044		
281		C	All Customers											1.0000						
282		R	Revenues From Retail Rates																	1.0000
283		O	Labor Expense	0.0940	0.0277	0.0020	0.0136		0.1577					0.4364	0.1793	0.0871		0.0022		
284	924-OP		Property Insurance Premium																	
285		O	Common	0.0881	0.0148	0.0062	0.0416		0.1541					0.4551	0.1668	0.0713		0.0020		
286		O	Throughput	1.0000																
287		O	Plant in Service	0.1528	0.0032	0.0070	0.0467		0.2799					0.0972	0.2940	0.1148		0.0044		
288		C	All Customers											1.0000						
289		R	Revenues From Retail Rates																	1.0000
290		O	Labor Expense	0.0940	0.0277	0.0020	0.0136		0.1577					0.4364	0.1793	0.0871		0.0022		
291	925-OP		Injuries & Damages																	
292		O	Common	0.0881	0.0148	0.0062	0.0416		0.1541					0.4551	0.1668	0.0713		0.0020		
293		O	Throughput	1.0000																
294		O	Plant in Service	0.1528	0.0032	0.0070	0.0467		0.2799					0.0972	0.2940	0.1148		0.0044		
295		C	All Customers											1.0000						
296		R	Revenues From Retail Rates																	1.0000
297		O	Labor Expense	0.0940	0.0277	0.0020	0.0136		0.1577					0.4364	0.1793	0.0871		0.0022		
298	926-OP		Employee Pension & Benefits																	
299		O	Common	0.0881	0.0148	0.0062	0.0416		0.1541					0.4551	0.1668	0.0713		0.0020		
300		O	Throughput	1.0000																
301		O	Plant in Service	0.1528	0.0032	0.0070	0.0467		0.2799					0.0972	0.2940	0.1148		0.0044		
302		C	All Customers											1.0000						
303		R	Revenues From Retail Rates																	1.0000
304		O	Labor Expense	0.0940	0.0277	0.0020	0.0136		0.1577					0.4364	0.1793	0.0871		0.0022		
305	927-OP		Franchise Requirements																	
306		O	Common	0.0881	0.0148	0.0062	0.0416		0.1541					0.4551	0.1668	0.0713		0.0020		
307		O	Throughput	1.0000																
308		O	Plant in Service	0.1528	0.0032	0.0070	0.0467		0.2799					0.0972	0.2940	0.1148		0.0044		
309		C	All Customers											1.0000						
310		R	Revenues From Retail Rates																	1.0000
311		O	Labor Expense	0.0940	0.0277	0.0020	0.0136		0.1577					0.4364	0.1793	0.0871		0.0022		
312	928-OP		Regulatory Commission Expenses																	
313		O	Common	0.0881	0.0148	0.0062	0.0416		0.1541					0.4551	0.1668	0.0713		0.0020		
314		O	Throughput	1.0000																
315		O	Plant in Service	0.1528	0.0032	0.0070	0.0467		0.2799					0.0972	0.2940	0.1148		0.0044		
316		C	All Customers											1.0000						
317		R	Revenues From Retail Rates																	1.0000
318		O	Labor Expense	0.0940	0.0277	0.0020	0.0136		0.1577					0.4364	0.1793	0.0871		0.0022		
319	930-OP		Miscellaneous & General Expense																	

A	B	C	D	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	
				COMMODITY		COMMODITY		COMMODITY		COMMODITY		COMMODITY		COMMODITY		COMMODITY		COMMODITY		REVENUE	
5	Acct	Func	Description	Throughput	Sales	Therms - Small Mains	Purchased C	GTI Expen	Coincident Peak - All	DEMAND	DEMAND	DEMAND	DEMAND	DEMAND	DEMAND	DEMAND	DEMAND	CUSTOM	CUSTOM	CUSTOM	CUSTOM
6				E01	E04	E06	E07	E08	D01	D02	D05	D06	D07	C01	C02	C03	C04	C06	C10	R01	
320		O	Common	0.0881	0.0148	0.0062	0.0416		0.1541					0.4551	0.1668	0.0713		0.0020			
321		O	Throughput	1.0000																	
322		O	Plant in Service	0.1528	0.0032	0.0070	0.0467		0.2799					0.0972	0.2940	0.1148		0.0044			
323		C	All Customers											1.0000							
324		R	Revenues From Retail Rates																	1.0000	
325		O	Labor Expense	0.0940	0.0277	0.0020	0.0136		0.1577					0.4364	0.1793	0.0871		0.0022			
326	931-OP		Rents																		
327		O	Common	0.0881	0.0148	0.0062	0.0416		0.1541					0.4551	0.1668	0.0713		0.0020			
328		O	Throughput	1.0000																	
329		O	Plant in Service	0.1528	0.0032	0.0070	0.0467		0.2799					0.0972	0.2940	0.1148		0.0044			
330		C	All Customers											1.0000							
331		R	Revenues From Retail Rates																	1.0000	
332		O	Labor Expense	0.0940	0.0277	0.0020	0.0136		0.1577					0.4364	0.1793	0.0871		0.0022			
333	935-MT		Maintenance of General Plant																		
334		O	Common	0.0881	0.0148	0.0062	0.0416		0.1541					0.4551	0.1668	0.0713		0.0020			
335		O	Throughput	1.0000																	
336		O	Plant in Service	0.1528	0.0032	0.0070	0.0467		0.2799					0.0972	0.2940	0.1148		0.0044			
337		C	All Customers											1.0000							
338		R	Revenues From Retail Rates																	1.0000	
339		O	Labor Expense	0.0940	0.0277	0.0020	0.0136		0.1577					0.4364	0.1793	0.0871		0.0022			
340			Total Administrative & General Expenses	0.0883	0.0149	0.0060	0.0404		0.1543					0.4444	0.1672	0.0716		0.0020		0.0110	
341																					
342			Total Operating & Maintenance Expenses	0.0877	0.0230	0.0084	0.0564	0.0020	0.1487					0.4205	0.1738	0.0697		0.0018		0.0078	
343																					
344			Taxes Other Than Income Taxes																		
345		U	Underground Storage			0.1300	0.8700														
346		D	Distribution	0.1803					0.3325						0.3478	0.1340		0.0053			
347		O	General	0.0896	0.0146	0.0061	0.0409		0.1570					0.4478	0.1697	0.0723		0.0020			
348																					
349	Excise	R	Distribution																	1.0000	
350			Total Taxes Other Than Income Taxes	0.0798		0.0047	0.0314		0.1472						0.1540	0.0593		0.0024		0.5212	
351																					
352			Depreciation Expense																		
353			Underground Storage Plant Depreciation Exp																		
354	350	U	Land & Land Rights Depr. Exp.			0.1300	0.8700														
355	351	U	Structures & Improvements Depr. Exp.			0.1300	0.8700														
356	352	U	Wells Depr. Exp.			0.1300	0.8700														
357	353	U	Lines Depr. Exp.			0.1300	0.8700														
358	354	U	Compressor Station Equip. Depr. Exp.			0.1300	0.8700														
359	355	U	Measuring & Regulating Equip. Depr. Exp.			0.1300	0.8700														
360	356	U	Purification Equipment Depr. Exp.			0.1300	0.8700														
361	357	U	Other Equipment Depr. Exp.			0.1300	0.8700														
362			Total Transmission Plant Depr Expens			0.1300	0.8700														
363																					
364			Distribution Plant Depreciation Expense																		
365	374	D	Land & Land Rights Depr. Exp.	0.1803					0.3325						0.3478	0.1340		0.0053			
366	375	D	Structures & Improvements Depr. Exp.	0.1803					0.3325						0.3478	0.1340		0.0053			
367	376-All	D	Mains Depr. Exp.	0.3516					0.6484												
368	376	D	Mains Depr. Exp.																		
369	378	D	Meas & Reg Station Equip-Gen Depr. Exp	0.3516					0.6484												
370	379	D	Meas & Reg Station Equip-City Gate Dep	0.3516					0.6484												
371	380	D	Services Depr. Exp.												1.0000						
372	381	D	Meters Depr. Exp.													1.0000					
373	382	D	Meter Installations Depr. Exp.														1.0000				
374	383	D	House Regulators Depr. Exp.												1.0000						
375	384	D	House Regulator Installations Depr. Exp.													1.0000					
376	385	D	Industrial Meas & Reg Station Equip. Dep																	1.0000	
377	387	D	Other Equipment Depr. Exp.	0.1803					0.3325						0.3478	0.1340		0.0053			
378			Total Distribution Plant Depr Expense	0.1535					0.2831						0.3256	0.2347		0.0031			

A	B	C	D	AS	AT	AU	AV	AW	AX
				COMMODITY					
				Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146
5	Acct	Func	Description		1	2	3	4	5
6									
7	Rate Base								
8	Plant In Service								
9	Intangible Plant								
10	303	D	Intangible Gas Plant	454,790	263,572	118,097	0	1,903	71,218
11	303.1	O	Miscellaneous - Computer Software	5,297,837	3,375,615	1,391,931	0	21,733	508,558
12	303.12	O	AMI Software	2,599,923	1,656,589	683,092	0	10,666	249,576
13	Total Intangible Plant			8,352,551	5,295,776	2,193,120	0	34,302	829,352
14									
15	Underground Storage Plant								
16	350	U	Land & Land Rights	974,000	708,980	247,777	0	3,589	13,654
17	351	U	Structures & Improvements	2,028,000	1,476,192	515,906	0	7,473	28,428
18	352	U	Wells	14,647,000	10,661,631	3,726,074	0	53,974	205,321
19	353	U	Lines	860,000	625,999	218,777	0	3,169	12,055
20	354	U	Compressor Station Equipment	9,678,000	7,044,669	2,462,002	0	35,663	135,666
21	355	U	Measuring & Regulating Equipment	1,174,000	854,561	298,656	0	4,326	16,457
22	356	U	Purification Equipment	309,000	224,923	78,607	0	1,139	4,332
23	357	U	Other Equipment	2,086,000	1,518,411	530,661	0	7,687	29,242
24	Total Underground Storage Plant			31,756,000	23,115,364	8,078,460	0	117,021	445,155
25									
26	Distribution Plant								
27	374	D	Land & Land Rights	71,951	41,699	18,684	0	301	11,267
28	375	D	Structures & Improvements	146,968	85,175	38,164	0	615	23,015
29	376-All	D	Mains	94,988,139	55,050,031	24,665,902	0	397,458	14,874,749
30	376	D	Mains	0	0	0	0	0	0
31	376	D	Mains	0	0	0	0	0	0
32	378	D	Meas & Reg Station Equip-General	1,462,140	847,378	379,679	0	6,118	228,965
33	379	D	Meas & Reg Station Equip-City Gate	666,719	386,395	173,129	0	2,790	104,405
34	380	D	Services	0	0	0	0	0	0
35	381	D	Meters	0	0	0	0	0	0
36	382	D	Meter Installations	0	0	0	0	0	0
37	383	D	House Regulators	0	0	0	0	0	0
38	384	D	House Regulator Installations	0	0	0	0	0	0
39	385	D	Industrial Meas & Reg Station Equip	0	0	0	0	0	0
40	387	D	Other Equipment	0	0	0	0	0	0
41	Total Distribution Plant			97,335,919	56,410,677	25,275,558	0	407,282	15,242,401
42					0.1319	0.3191	0.0000	0.3896	0.4798
43	UG/D Plant								
44									
45	General Plant								
46	389	O	Land & Land Rights	751,967	479,129	197,568	0	3,085	72,184
47	390	O	Structures & Improvements	7,440,972	4,741,153	1,955,009	0	30,525	714,285
48	391	O	Office Furniture & Equipment	2,467,711	1,572,348	648,356	0	10,123	236,884
49	392	O	Transportation Equipment	2,100,471	1,338,354	551,869	0	8,617	201,632
50	393	O	Stores Equipment	143,217	91,254	37,628	0	588	13,748
51	394	O	Tools, Shop & Garage Equipment	1,094,332	697,274	287,520	0	4,489	105,049
52	395	O	Laboratory Equipment	71,910	45,819	18,893	0	295	6,903
53	396	O	Power Operated Equipment	531,864	338,887	139,740	0	2,182	51,056
54	397	O	Communication Equipment	1,001,165	637,911	263,042	0	4,107	96,105
55	398	O	Miscellaneous Equipment	14,623	9,317	3,842	0	60	1,404
56	Total General Plant			15,618,233	9,951,446	4,103,466	0	64,070	1,499,250
57									
58	Total Plant In Service			153,062,702	94,773,264	39,650,604	0	622,675	18,016,159
59									
60									
61	Accumulated Reserve For Depreciation								
62	Underground Storage Plant Accumulated Dep								
63	350	U	Land & Land Rights Accum. Depr.	-19,000	-13,830	-4,833	0	-70	-266
64	351	U	Structures & Improvements Accum. Depr.	-584,000	-425,097	-148,565	0	-2,152	-8,186
65	352	U	Wells Accum. Depr.	-6,782,000	-4,936,655	-1,725,284	0	-24,992	-95,070
66	353	U	Lines Accum. Depr.	-420,000	-305,720	-106,844	0	-1,548	-5,888
67	354	U	Compressor Station Equip. Accum. Depr.	-2,445,000	-1,779,729	-621,987	0	-9,010	-34,274
68	355	U	Measuring & Regulating Equip. Accum. De	-553,000	-402,532	-140,679	0	-2,038	-7,752
69	356	U	Purification Equipment Accum. Depr.	-279,000	-203,086	-70,975	0	-1,028	-3,911
70	357	U	Other Equipment Accum. Depr.	-656,000	-477,506	-166,881	0	-2,417	-9,196
71	Total Transmission Plant Accum Depr			-11,738,000	-8,544,154	-2,986,049	0	-43,254	-164,543
72									
73	Distribution Plant Accumulated Depreciation								
74	374	D	Land & Land Rights Accum. Depr.	-3,246	-1,881	-843	0	-14	-508
75	375	D	Structures & Improvements Accum. Depr.	490,676	284,369	127,415	0	2,053	76,838
76	376-All	D	Mains Accum. Depr.	-25,459,107	-14,754,733	-6,611,055	0	-106,528	-3,986,791
77	376	D	Mains Accum. Depr.	0	0	0	0	0	0
78	378	D	Meas & Reg Station Equip-Gen. Accum. D	-356,568	-206,648	-92,591	0	-1,492	-55,837
79	379	D	Meas & Reg Station Equip-City Gate Accu	-148,394	-86,001	-38,534	0	-621	-23,238
80	380	D	Services Accum. Depr.	0	0	0	0	0	0
81	381	D	Meters Accum. Depr.	0	0	0	0	0	0
82	382	D	Meter Installations Accum. Depr.	0	0	0	0	0	0
83	383	D	House Regulators Accum. Depr.	0	0	0	0	0	0
84	384	D	House Regulator Installations Accum. Dep	0	0	0	0	0	0
85	385	D	Industrial Meas & Reg Station Equip Accu	0	0	0	0	0	0
86	387	D	Other Equipment Accum. Depr.	0	0	0	0	0	0
87	Total Distribution Plant Accum Depr			-25,476,640	-14,764,894	-6,615,608	0	-106,602	-3,989,536

A	B	C	D	AS	AT	AU	AV	AW	AX
COMMODITY									
4					1	2	3	4	5
5	Acct	Func	Description	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146
89			UG/D Plant						
91			General Plant Accumulated Depreciation						
92	389	O	Land & Land Rights Accum. Depr.	-4,221	-2,690	-1,109	0	-17	-405
93	390	O	Structures & Improvements Accum. Depr.	-361,360	-230,247	-94,942	0	-1,482	-34,688
94	391	O	Office Furniture & Equipment Accum. Depr.	-881,918	-561,930	-231,711	0	-3,618	-84,658
95	392	O	Transportation Equipment Accum. Depr.	-1,244,333	-792,850	-326,931	0	-5,105	-119,448
96	393	O	Stores Equipment Accum. Depr.	-40,553	-25,839	-10,655	0	-166	-3,893
97	394	O	Tools, Shop & Garage Equip. Accum. Dep	-367,541	-234,186	-96,566	0	-1,508	-35,282
98	395	O	Laboratory Equipment Accum. Depr.	-27,739	-17,674	-7,288	0	-114	-2,663
99	396	O	Power Operated Equipment Accum. Depr.	-341,159	-217,376	-89,635	0	-1,400	-32,749
100	397	O	Communication Equipment Accum. Depr.	-486,035	-309,686	-127,699	0	-1,994	-46,656
101	398	O	Miscellaneous Equipment Accum. Depr.	-13,869	-8,837	-3,644	0	-57	-1,331
102			Total General Plant Accum Depreciatio	-3,768,728	-2,401,315	-990,179	0	-15,460	-361,774
103									
104			Total Accumulated Reserve for Depreciation	-40,983,367	-25,710,362	-10,591,836	0	-165,317	-4,515,853
105									
106			Amortization						
107	303.1	O	Accum Amort of Intangible Plant-Software	-1,903,434	-1,212,809	-500,100	0	-7,808	-182,717
108	303.12	O	AMI Software	409,451	260,889	107,577	0	1,680	39,305
109	303	D	Intangible Distribution Plant	-138,493	-80,263	-35,963	0	-579	-21,687
110			Total Amortization	-1,632,476	-1,032,182	-428,486	0	-6,708	-165,100
111									
112			Total Accum Reserve for Depr & Amort	-42,615,844	-26,742,545	-11,020,321	0	-172,025	-4,680,953
113									
114			Total Net Plant	110,446,858	68,030,720	28,630,283	0	450,650	13,335,206
116			Net UG/D Plant						
118									
119	A		Accumulated Deferred Income Taxes	-23,361,732	-14,465,102	-6,051,813	0	-95,038	-2,749,779
120									
121			Miscellaneous Rate Base Items						
122	D		Customer Advances and Deposits	0	0	0	0	0	0
123	U		Gas Inventory	10,412,000	7,578,951	2,648,725	0	38,368	145,955
124	O		Working Capital	492,503	304,948	127,582	0	2,004	57,970
125	O		Miscellaneous Rate Base Items	2,400,666	1,486,443	621,888	0	9,766	282,569
126	O		Other (LEAP Program - Sch 101 only)	0	0	0	0	0	0
127									
128			Total Other Rate Base Items	-10,056,562	-5,094,760	-2,653,617	0	-44,900	-2,263,285
129									
130			Total Rate Base	100,390,296	62,935,960	25,976,666	0	405,750	11,071,920
131			Rate of Return						
132									
133									
134	U		Underground Storage	30,430,000	22,150,162	7,741,137	0	112,134	426,567
135	D		Distribution	72,175,576	41,829,093	18,742,084	0	302,004	11,302,396
136	M		DSM	0	0	0	0	0	0
137	O		Common	21,146,451	13,421,808	5,545,258	0	86,650	2,092,736
138	A		Allocated	-23,361,732	-14,465,102	-6,051,813	0	-95,038	-2,749,779
139			Total Rate Base	100,390,296	62,935,960	25,976,666	0	405,750	11,071,920
140									
141			<u>Allocated Rate Base - ADFIT</u>						
142			Underground Storage	-4,846,871	-3,528,064	-1,233,003	0	-17,861	-67,943
143			Distribution	-14,856,236	-8,609,878	-3,857,771	0	-62,163	-2,326,425
144			Common	-3,658,625	-2,327,161	-961,039	0	-15,014	-355,411
145			Total Allocated Rate Base	-23,361,732	-14,465,102	-6,051,813	0	-95,038	-2,749,779
146									
147			<u>Rate Base by Function</u>						
148			Underground Storage	25,583,129	18,622,098	6,508,133	0	94,274	358,624
149			Distribution	57,319,340	33,219,215	14,884,313	0	239,841	8,975,971
150			DSM	0	0	0	0	0	0
151			Common	17,487,827	11,094,647	4,584,219	0	71,635	1,737,325
152			Total Allocated Rate Base	100,390,296	62,935,960	25,976,666	0	405,750	11,071,920

A	B	C	D	BA	BB	BC	BD	BE	BF
				DEMAND					
				Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146
5	Acct	Func	Description		1	2	3	4	5
7	Rate Base								
8	Plant In Service								
9	Intangible Plant								
10	303	D	Intangible Gas Plant	838,531	572,556	193,796	0	2,435	69,745
11	303.1	O	Miscellaneous - Computer Software	5,416,676	3,698,551	1,251,866	0	15,727	450,532
12	303.12	O	AMI Software	2,658,243	1,815,070	614,356	0	7,718	221,099
13	Total Intangible Plant			8,913,450	6,086,177	2,060,018	0	25,880	741,376
14	Underground Storage Plant								
16	350	U	Land & Land Rights	0	0	0	0	0	0
17	351	U	Structures & Improvements	0	0	0	0	0	0
18	352	U	Wells	0	0	0	0	0	0
19	353	U	Lines	0	0	0	0	0	0
20	354	U	Compressor Station Equipment	0	0	0	0	0	0
21	355	U	Measuring & Regulating Equipment	0	0	0	0	0	0
22	356	U	Purification Equipment	0	0	0	0	0	0
23	357	U	Other Equipment	0	0	0	0	0	0
24	Total Underground Storage Plant			0	0	0	0	0	0
25	Distribution Plant								
27	374	D	Land & Land Rights	132,662	90,583	30,660	0	385	11,034
28	375	D	Structures & Improvements	270,977	185,025	62,626	0	787	22,538
29	376-All	D	Mains	175,136,861	119,584,889	40,476,471	0	508,497	14,567,003
30	376	D	Mains	0	0	0	0	0	0
31	376	D	Mains	0	0	0	0	0	0
32	378	D	Meas & Reg Station Equip-General	2,695,860	1,840,755	623,049	0	7,827	224,228
33	379	D	Meas & Reg Station Equip-City Gate	1,229,281	839,363	284,103	0	3,569	102,245
34	380	D	Services	0	0	0	0	0	0
35	381	D	Meters	0	0	0	0	0	0
36	382	D	Meter Installations	0	0	0	0	0	0
37	383	D	House Regulators	0	0	0	0	0	0
38	384	D	House Regulator Installations	0	0	0	0	0	0
39	385	D	Industrial Meas & Reg Station Equip	0	0	0	0	0	0
40	387	D	Other Equipment	0	0	0	0	0	0
41	Total Distribution Plant			179,465,640	122,540,615	41,476,910	0	521,065	14,927,049
42					0.2865	0.5236	0.0000	0.4984	0.4699
43	UG/D Plant								
44	General Plant								
46	389	O	Land & Land Rights	768,834	524,966	177,688	0	2,232	63,948
47	390	O	Structures & Improvements	7,607,884	5,194,726	1,758,284	0	22,089	632,786
48	391	O	Office Furniture & Equipment	2,523,065	1,722,770	583,114	0	7,326	209,856
49	392	O	Transportation Equipment	2,147,588	1,466,391	496,336	0	6,235	178,626
50	393	O	Stores Equipment	146,430	99,984	33,842	0	425	12,179
51	394	O	Tools, Shop & Garage Equipment	1,118,879	763,980	258,588	0	3,249	93,063
52	395	O	Laboratory Equipment	73,523	50,202	16,992	0	213	6,115
53	396	O	Power Operated Equipment	543,795	371,307	125,678	0	1,579	45,230
54	397	O	Communication Equipment	1,023,623	698,938	236,573	0	2,972	85,140
55	398	O	Miscellaneous Equipment	14,951	10,209	3,455	0	43	1,244
56	Total General Plant			15,968,573	10,903,473	3,690,551	0	46,364	1,328,186
57	Total Plant In Service			204,347,663	139,530,265	47,227,478	0	593,309	16,996,611
59	Accumulated Reserve For Depreciation								
62	Underground Storage Plant Accumulated Dep								
63	350	U	Land & Land Rights Accum. Depr.	0	0	0	0	0	0
64	351	U	Structures & Improvements Accum. Depr.	0	0	0	0	0	0
65	352	U	Wells Accum. Depr.	0	0	0	0	0	0
66	353	U	Lines Accum. Depr.	0	0	0	0	0	0
67	354	U	Compressor Station Equip. Accum. Depr.	0	0	0	0	0	0
68	355	U	Measuring & Regulating Equip. Accum. De	0	0	0	0	0	0
69	356	U	Purification Equipment Accum. Depr.	0	0	0	0	0	0
70	357	U	Other Equipment Accum. Depr.	0	0	0	0	0	0
71	Total Transmission Plant Accum Depr			0	0	0	0	0	0
72	Distribution Plant Accumulated Depreciation								
74	374	D	Land & Land Rights Accum. Depr.	-5,985	-4,086	-1,383	0	-17	-498
75	375	D	Structures & Improvements Accum. Depr.	904,696	617,734	209,087	0	2,627	75,248
76	376-All	D	Mains Accum. Depr.	-46,940,893	-32,051,628	-10,848,668	0	-136,289	-3,904,307
77	376	D	Mains Accum. Depr.	0	0	0	0	0	0
78	378	D	Meas & Reg Station Equip-Gen. Accum. D	-657,432	-448,900	-151,941	0	-1,909	-54,682
79	379	D	Meas & Reg Station Equip-City Gate Accu	-273,606	-186,820	-63,234	0	-794	-22,757
80	380	D	Services Accum. Depr.	0	0	0	0	0	0
81	381	D	Meters Accum. Depr.	0	0	0	0	0	0
82	382	D	Meter Installations Accum. Depr.	0	0	0	0	0	0
83	383	D	House Regulators Accum. Depr.	0	0	0	0	0	0
84	384	D	House Regulator Installations Accum. Dep	0	0	0	0	0	0
85	385	D	Industrial Meas & Reg Station Equip Accu	0	0	0	0	0	0
86	387	D	Other Equipment Accum. Depr.	0	0	0	0	0	0
87	Total Distribution Plant Accum Depr			-46,973,219	-32,073,700	-10,856,139	0	-136,383	-3,906,996

A	B	C	D	BA	BB	BC	BD	BE	BF
2									
3				DEMAND					
4					1	2	3	4	5
5	Acct	Func	Description	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146
6									
89			UG/D Plant						
90									
91			General Plant Accumulated Depreciation						
92	389	O	Land & Land Rights Accum. Depr.	-4,316	-2,947	-997	0	-13	-359
93	390	O	Structures & Improvements Accum. Depr.	-369,466	-252,274	-85,389	0	-1,073	-30,730
94	391	O	Office Furniture & Equipment Accum. Dep	-901,700	-615,688	-208,395	0	-2,618	-74,999
95	392	O	Transportation Equipment Accum. Depr.	-1,272,245	-868,699	-294,033	0	-3,694	-105,819
96	393	O	Stores Equipment Accum. Depr.	-41,463	-28,311	-9,583	0	-120	-3,449
97	394	O	Tools, Shop & Garage Equip. Accum. Dep	-375,786	-256,589	-86,849	0	-1,091	-31,256
98	395	O	Laboratory Equipment Accum. Depr.	-28,361	-19,365	-6,555	0	-82	-2,359
99	396	O	Power Operated Equipment Accum. Depr.	-348,812	-238,171	-80,615	0	-1,013	-29,012
100	397	O	Communication Equipment Accum. Depr.	-496,937	-339,313	-114,849	0	-1,443	-41,333
101	398	O	Miscellaneous Equipment Accum. Depr.	-14,181	-9,683	-3,277	0	-41	-1,179
102			Total General Plant Accum Depreciatio	-3,853,266	-2,631,042	-890,541	0	-11,188	-320,495
103									
104			Total Accumulated Reserve for Depreciation	-50,826,485	-34,704,742	-11,746,681	0	-147,571	-4,227,491
105									
106			Amortization						
107	303.1	O	Accum Amort of Intangible Plant-Software	-1,946,131	-1,328,834	-449,777	0	-5,650	-161,869
108	303.12	O	AMI Software	418,636	285,848	96,752	0	1,215	34,820
109	303	D	Intangible Distribution Plant	-255,350	-174,355	-59,015	0	-741	-21,239
110			Total Amortization	-1,782,845	-1,217,342	-412,039	0	-5,176	-148,288
111									
112			Total Accum Reserve for Depr & Amort	-52,609,331	-35,922,084	-12,158,720	0	-152,747	-4,375,780
113									
114			Total Net Plant	151,738,332	103,608,181	35,068,758	0	440,561	12,620,831
116			Net UG/D Plant						
118									
119	A		Accumulated Deferred Income Taxes	-31,189,279	-21,296,296	-7,208,260	0	-90,556	-2,594,167
120									
121			Miscellaneous Rate Base Items						
122	D		Customer Advances and Deposits	0	0	0	0	0	0
123	U		Gas Inventory	0	0	0	0	0	0
124	O		Working Capital	657,521	448,961	151,962	0	1,909	54,689
125	O		Miscellaneous Rate Base Items	3,205,030	2,188,421	740,725	0	9,306	266,578
126	O		Other (LEAP Program - Sch 101 only)	0	0	0	0	0	0
127									
128			Total Other Rate Base Items	-27,326,728	-18,658,915	-6,315,572	0	-79,341	-2,272,900
129									
130			Total Rate Base	124,411,604	84,949,267	28,753,186	0	361,220	10,347,932
131			Rate of Return						
132									
133									
134	U		Underground Storage	0	0	0	0	0	0
135	D		Distribution	133,075,602	90,865,116	30,755,552	0	386,375	11,068,559
136	M		DSM	0	0	0	0	0	0
137	O		Common	22,525,281	15,380,447	5,205,894	0	65,401	1,873,540
138	A		Allocated	-31,189,279	-21,296,296	-7,208,260	0	-90,556	-2,594,167
139			Total Rate Base	124,411,604	84,949,267	28,753,186	0	361,220	10,347,932
140									
141			<u>Allocated Rate Base - ADFIT</u>						
142			Underground Storage	0	0	0	0	0	0
143			Distribution	-27,391,573	-18,703,191	-6,330,559	0	-79,529	-2,278,293
144			Common	-3,797,706	-2,593,105	-877,701	0	-11,026	-315,874
145			Total Allocated Rate Base	-31,189,279	-21,296,296	-7,208,260	0	-90,556	-2,594,167
146									
147			<u>Rate Base by Function</u>						
148			Underground Storage	0	0	0	0	0	0
149			Distribution	105,684,029	72,161,925	24,424,993	0	306,846	8,790,266
150			DSM	0	0	0	0	0	0
151			Common	18,727,575	12,787,342	4,328,193	0	54,374	1,557,665
152			Total Allocated Rate Base	124,411,604	84,949,267	28,753,186	0	361,220	10,347,932
153									

A	B	C	D	BI	BJ	BK	BL	BM	BN
				CUSTOMER					
				Total	1	2	3	4	5
5	Acct	Func	Description	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	Sch 146
Rate Base									
Plant In Service									
Intangible Plant									
10	303	D	Intangible Gas Plant	1,228,679	1,162,417	58,247	0	547	7,467
11	303.1	O	Miscellaneous - Computer Software	24,427,487	23,682,983	687,685	0	3,788	53,030
12	303.12	O	AMI Software	11,987,834	11,622,467	337,483	0	1,859	26,025
Total Intangible Plant				37,643,999	36,467,867	1,083,415	0	6,195	86,522
Underground Storage Plant									
16	350	U	Land & Land Rights	0	0	0	0	0	0
17	351	U	Structures & Improvements	0	0	0	0	0	0
18	352	U	Wells	0	0	0	0	0	0
19	353	U	Lines	0	0	0	0	0	0
20	354	U	Compressor Station Equipment	0	0	0	0	0	0
21	355	U	Measuring & Regulating Equipment	0	0	0	0	0	0
22	356	U	Purification Equipment	0	0	0	0	0	0
23	357	U	Other Equipment	0	0	0	0	0	0
Total Underground Storage Plant				0	0	0	0	0	0
Distribution Plant									
27	374	D	Land & Land Rights	194,386	183,903	9,215	0	87	1,181
28	375	D	Structures & Improvements	397,055	375,642	18,823	0	177	2,413
29	376-All	D	Mains	0	0	0	0	0	0
30	376	D	Mains	0	0	0	0	0	0
31	376	D	Mains	0	0	0	0	0	0
32	378	D	Meas & Reg Station Equip-General	0	0	0	0	0	0
33	379	D	Meas & Reg Station Equip-City Gate	0	0	0	0	0	0
34	380	D	Services	187,335,000	183,211,888	3,439,622	0	8,356	675,135
35	381	D	Meters	72,166,000	65,013,537	6,499,987	0	68,803	583,673
36	382	D	Meter Installations	0	0	0	0	0	0
37	383	D	House Regulators	0	0	0	0	0	0
38	384	D	House Regulator Installations	0	0	0	0	0	0
39	385	D	Industrial Meas & Reg Station Equip	2,874,000	0	2,498,589	0	39,643	335,768
40	387	D	Other Equipment	0	0	0	0	0	0
Total Distribution Plant				262,966,442	248,784,971	12,466,236	0	117,065	1,598,169
					0.5816	0.1574	0.0000	0.1120	0.0503
UG/D Plant									
General Plant									
46	389	O	Land & Land Rights	3,467,199	3,361,525	97,609	0	538	7,527
47	390	O	Structures & Improvements	34,309,143	33,263,465	965,875	0	5,321	74,483
48	391	O	Office Furniture & Equipment	11,378,224	11,031,437	320,321	0	1,765	24,701
49	392	O	Transportation Equipment	9,684,941	9,389,762	272,652	0	1,502	21,025
50	393	O	Stores Equipment	660,353	640,226	18,590	0	102	1,434
51	394	O	Tools, Shop & Garage Equipment	5,045,789	4,892,003	142,050	0	783	10,954
52	395	O	Laboratory Equipment	331,567	321,461	9,334	0	51	720
53	396	O	Power Operated Equipment	2,452,341	2,377,598	69,039	0	380	5,324
54	397	O	Communication Equipment	4,616,213	4,475,519	129,956	0	716	10,021
55	398	O	Miscellaneous Equipment	67,425	65,370	1,898	0	10	146
Total General Plant				72,013,194	69,818,367	2,027,324	0	11,168	156,335
Total Plant In Service				372,623,635	355,071,204	15,576,976	0	134,428	1,841,027
Accumulated Reserve For Depreciation									
Underground Storage Plant Accumulated Dep									
63	350	U	Land & Land Rights Accum. Depr.	0	0	0	0	0	0
64	351	U	Structures & Improvements Accum. Depr.	0	0	0	0	0	0
65	352	U	Wells Accum. Depr.	0	0	0	0	0	0
66	353	U	Lines Accum. Depr.	0	0	0	0	0	0
67	354	U	Compressor Station Equip. Accum. Depr.	0	0	0	0	0	0
68	355	U	Measuring & Regulating Equip. Accum. De	0	0	0	0	0	0
69	356	U	Purification Equipment Accum. Depr.	0	0	0	0	0	0
70	357	U	Other Equipment Accum. Depr.	0	0	0	0	0	0
Total Transmission Plant Accum Depr				0	0	0	0	0	0
Distribution Plant Accumulated Depreciation									
74	374	D	Land & Land Rights Accum. Depr.	-8,769	-8,296	-416	0	-4	-53
75	375	D	Structures & Improvements Accum. Depr.	1,325,628	1,254,139	62,843	0	590	8,056
76	376-All	D	Mains Accum. Depr.	0	0	0	0	0	0
77	376	D	Mains Accum. Depr.	0	0	0	0	0	0
78	378	D	Meas & Reg Station Equip-Gen. Accum. D	0	0	0	0	0	0
79	379	D	Meas & Reg Station Equip-City Gate Accu	0	0	0	0	0	0
80	380	D	Services Accum. Depr.	-62,862,000	-61,478,451	-1,154,197	0	-2,804	-226,548
81	381	D	Meters Accum. Depr.	-14,169,000	-12,764,693	-1,276,201	0	-13,509	-114,598
82	382	D	Meter Installations Accum. Depr.	0	0	0	0	0	0
83	383	D	House Regulators Accum. Depr.	0	0	0	0	0	0
84	384	D	House Regulator Installations Accum. Dep	0	0	0	0	0	0
85	385	D	Industrial Meas & Reg Station Equip Accu	-1,166,000	0	-1,013,693	0	-16,084	-136,223
86	387	D	Other Equipment Accum. Depr.	0	0	0	0	0	0
Total Distribution Plant Accum Depr				-76,880,141	-72,997,302	-3,381,664	0	-31,810	-469,365

A	B	C	D	BI	BJ	BK	BL	BM	BN
2									
3				CUSTOMER					
4					1	2	3	4	5
5	Acct	Func	Description	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146
6									
89			UG/D Plant						
90									
91			General Plant Accumulated Depreciation						
92	389	O	Land & Land Rights Accum. Depr.	-19,463	-18,870	-548	0	-3	-42
93	390	O	Structures & Improvements Accum. Depr.	-1,666,174	-1,615,392	-46,906	0	-258	-3,617
94	391	O	Office Furniture & Equipment Accum. Dep	-4,066,382	-3,942,446	-114,477	0	-631	-8,828
95	392	O	Transportation Equipment Accum. Depr.	-5,737,422	-5,562,556	-161,521	0	-890	-12,456
96	393	O	Stores Equipment Accum. Depr.	-186,984	-181,285	-5,264	0	-29	-406
97	394	O	Tools, Shop & Garage Equip. Accum. Dep	-1,694,673	-1,643,023	-47,709	0	-263	-3,679
98	395	O	Laboratory Equipment Accum. Depr.	-127,900	-124,002	-3,601	0	-20	-278
99	396	O	Power Operated Equipment Accum. Depr.	-1,573,030	-1,525,087	-44,284	0	-244	-3,415
100	397	O	Communication Equipment Accum. Depr.	-2,241,028	-2,172,726	-63,090	0	-348	-4,865
101	398	O	Miscellaneous Equipment Accum. Depr.	-63,950	-62,001	-1,800	0	-10	-139
102			Total General Plant Accum Depreciatio	-17,377,006	-16,847,388	-489,200	0	-2,695	-37,724
103									
104			Total Accumulated Reserve for Depreciation	-94,257,147	-89,844,689	-3,870,864	0	-34,505	-507,090
105									
106			Amortization						
107	303.1	O	Accum Amort of Intangible Plant-Software	-8,776,434	-8,508,945	-247,075	0	-1,361	-19,053
108	303.12	O	AMI Software	1,887,913	1,830,373	53,149	0	293	4,099
109	303	D	Intangible Distribution Plant	-374,157	-353,980	-17,737	0	-167	-2,274
110			Total Amortization	-7,262,678	-7,032,551	-211,664	0	-1,235	-17,228
111									
112			Total Accum Reserve for Depr & Amort	-101,519,826	-96,877,240	-4,082,528	0	-35,740	-524,318
113									
114			Total Net Plant	271,103,810	258,193,964	11,494,448	0	98,689	1,316,709
116			Net UG/D Plant						
118									
119	A		Accumulated Deferred Income Taxes	-56,872,989	-54,193,988	-2,377,491	0	-20,518	-280,993
120									
121			Miscellaneous Rate Base Items						
122	D		Customer Advances and Deposits	-570,000	-570,000	0	0	0	0
123	U		Gas Inventory	0	0	0	0	0	0
124	O		Working Capital	1,198,976	1,142,498	50,121	0	433	5,924
125	O		Miscellaneous Rate Base Items	5,844,304	5,569,008	244,312	0	2,108	28,875
126	O		Other (LEAP Program - Sch 101 only)	8,134,000	8,134,000	0	0	0	0
127									
128			Total Other Rate Base Items	-42,265,710	-39,918,482	-2,083,057	0	-17,977	-246,194
129									
130			Total Rate Base	228,838,100	218,275,482	9,411,391	0	80,712	1,070,515
131			Rate of Return						
132									
133									
134	U		Underground Storage	0	0	0	0	0	0
135	D		Distribution	186,370,822	176,026,107	9,125,082	0	85,636	1,133,997
136	M		DSM	0	0	0	0	0	0
137	O		Common	99,340,268	96,443,363	2,663,800	0	15,594	217,511
138	A		Allocated	-56,872,989	-54,193,988	-2,377,491	0	-20,518	-280,993
139			Total Rate Base	228,838,100	218,275,482	9,411,391	0	80,712	1,070,515
140									
141			<u>Allocated Rate Base - ADFIT</u>						
142			Underground Storage	0	0	0	0	0	0
143			Distribution	-40,136,176	-37,971,679	-1,902,703	0	-17,867	-243,926
144			Common	-16,736,814	-16,222,309	-474,787	0	-2,650	-37,067
145			Total Allocated Rate Base	-56,872,989	-54,193,988	-2,377,491	0	-20,518	-280,993
146									
147			<u>Rate Base by Function</u>						
148			Underground Storage	0	0	0	0	0	0
149			Distribution	146,234,646	138,054,428	7,222,379	0	67,768	890,071
150			DSM	0	0	0	0	0	0
151			Common	82,603,454	80,221,054	2,189,013	0	12,944	180,444
152			Total Allocated Rate Base	228,838,100	218,275,482	9,411,391	0	80,712	1,070,515
153									

A	B	C	D	AS	AT	AU	AV	AW	AX
2									
3				COMMODITY					
4					1	2	3	4	5
5	Acct	Func	Description	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146
6									
169				COMMODITY					
170									
171	Acct	Func	Description	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146
172									
173			Operation & Maintenance Expenses						
174			Purchased Gas Expenses						
175	804	P	Proforma Purchased Gas Expense	1,000	743	253	0	4	0
176	813-010	P	Gas Research Institute Expense	84,000	61,468	22,268	0	264	0
177	813	P	Other Gas Expenses	911,000	603,017	270,190	0	4,354	33,439
178			Total Purchased Gas Expenses	996,000	665,228	292,711	0	4,622	33,439
179									
180			Underground Storage Expenses						
181	814-OP	U	Supervision & Engineering	14,000	10,191	3,561	0	52	196
182	815-OP	U	Maps & Records	0	0	0	0	0	0
183	816-OP	U	Wells Expenses	0	0	0	0	0	0
184	817-OP	U	Lines Expenses	0	0	0	0	0	0
185	818-OP	U	Compressor Station Expenses	0	0	0	0	0	0
186	819-OP	U	Compressor Station Fuel & Power	0	0	0	0	0	0
187	820-OP	U	Measuring & Regulator Station	0	0	0	0	0	0
188	821-OP	U	Purification Expenses	0	0	0	0	0	0
189	824-OP	U	Other Expenses	479,000	348,667	121,854	0	1,765	6,715
190	825-OP	U	Storage Well Royalties & Rents	0	0	0	0	0	0
191	826-OP	U	Rents	0	0	0	0	0	0
192			Total Underground Storage Operation	493,000	358,857	125,415	0	1,817	6,911
193	830-MT	U	Supervision & Engineering	0	0	0	0	0	0
194	831-MT	U	Maps & Records	0	0	0	0	0	0
195	832-MT	U	Wells Expenses	0	0	0	0	0	0
196	833-MT	U	Lines Expenses	0	0	0	0	0	0
197	834-MT	U	Compressor Station Expenses	0	0	0	0	0	0
198	835-MT	U	Compressor Station Fuel & Power	0	0	0	0	0	0
199	836-MT	U	Measuring and Regulator Station Expense	0	0	0	0	0	0
200	837-MT	U	Other Equipment	1,390,000	1,011,789	353,604	0	5,122	19,485
201			Total Underground Storage Maintenance	1,390,000	1,011,789	353,604	0	5,122	19,485
202			Total Underground Storage Expenses	1,883,000	1,370,646	479,019	0	6,939	26,396
203									
204			Distribution Expenses						
205	870-OP	D	Supervision & Engineering	324,052	187,803	84,148	0	1,356	50,745
206	871-OP	D	Distribution Load Dispatching	0	0	0	0	0	0
207	874-OP	D	Mains & Services Expense	734,847	425,878	190,820	0	3,075	115,074
208	875-OP	D	Measuring & Regulating Stations-General	34,461	19,972	8,949	0	144	5,396
209	876-OP	D	Measuring & Regulating Stations-Industrial	0	0	0	0	0	0
210	877-OP	D	Measuring & Regulating Stations-City Gate	21,099	12,228	5,479	0	88	3,304
211	878-OP	D	Meters & House Regulators Expenses	0	0	0	0	0	0
212	879-OP	D	Customer Installations	0	0	0	0	0	0
213	880-OP	D	Other Distribution Expense	315,217	182,683	81,854	0	1,319	49,362
214	881-OP	D	Rents	3,858	2,236	1,002	0	16	604
215			Total Distribution Operation	1,433,533	830,799	372,251	0	5,998	224,485
216	885-MT	D	Supervision & Engineering	15,508	8,988	4,027	0	65	2,429
217	886-MT	D	Structures & Improvements	0	0	0	0	0	0
218	887-MT	D	Mains	284,481	164,870	73,872	0	1,190	44,549
219	889-MT	D	Measuring & Regulating Stations-General	100,571	58,285	26,115	0	421	15,749
220	890-MT	D	Measuring & Regulating Stations-Industrial	0	0	0	0	0	0
221	891-MT	D	Measuring & Regulating Stations-City Gate	24,264	14,062	6,301	0	102	3,800
222	892-MT	D	Services	0	0	0	0	0	0
223	893-MT	D	Meters & House Regulators	0	0	0	0	0	0
224	894-MT	D	Other Equipment	34,804	20,170	9,038	0	146	5,450
225			Total Distribution Maintenance	459,627	266,375	119,353	0	1,923	71,976
226			Total Distribution Expenses	1,893,160	1,097,174	491,604	0	7,922	296,461
227									
228			Customer Accounting Expenses						
229	901-OP	C	Supervision	0	0	0	0	0	0
230	902-OP	C	Meter Reading	0	0	0	0	0	0
231	903-OP	C	Customer Records & Collection	0	0	0	0	0	0
232	904-OP	R	Uncollectible Accounts	0	0	0	0	0	0
233	905-OP	C	Misc Customer Accounts Expenses	0	0	0	0	0	0
234			Total Customer Accounting Expenses	0	0	0	0	0	0
235									
236			Customer Information Expenses						
237	907-OP	C	Supervision	0	0	0	0	0	0
238	908-OP	C	Customer Assistance Expenses	0	0	0	0	0	0
239		M	Customer Assistance Expenses	0	0	0	0	0	0
240	909-OP	C	Advertising	0	0	0	0	0	0
241	910-OP	C	Misc Customer Service & Info Expense	0	0	0	0	0	0
242			Total Customer Information Expenses	0	0	0	0	0	0
243									
244			Sales Expenses						
245	911-OP	C	Supervision	0	0	0	0	0	0
246	912-OP	C	Demonstrating & Selling Expenses	0	0	0	0	0	0
247	913-OP	C	Advertising Expenses	0	0	0	0	0	0
248	916-OP	C	Misc Sales Expenses	0	0	0	0	0	0
249			Total Sales Expenses	0	0	0	0	0	0
250									
251			Subtotal Expenses	4,772,160	3,133,048	1,263,334	0	19,482	356,296
252			Subtotal Expenses, excl PG/Uncollect						

A	B	C	D	AS	AT	AU	AV	AW	AX
2									
3				COMMODITY					
4					1	2	3	4	5
5	Acct	Func	Description	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146
6									
			O&M Labor						
254			Administrative & General Expenses						
255			Admin & General Salaries						
256	920-OP		Common	1,235,740	787,375	324,673	0	5,069	118,623
257		O	Throughput	0	0	0	0	0	0
258		O	Plant in Service	0	0	0	0	0	0
259		O	Plant in Service	0	0	0	0	0	0
260		C	All Customers	0	0	0	0	0	0
261		R	Revenues From Retail Rates	0	0	0	0	0	0
262		O	Labor Expense	0	0	0	0	0	0
263	921-OP		Office Supplies & Expenses						
264		O	Common	144,725	92,214	38,024	0	594	13,893
265		O	Throughput	0	0	0	0	0	0
266		O	Plant in Service	0	0	0	0	0	0
267		C	All Customers	0	0	0	0	0	0
268		R	Revenues From Retail Rates	0	0	0	0	0	0
269		O	Labor Expense	0	0	0	0	0	0
270	922-OP		Admin Expenses Transferred - CR						
271		O	Common	-1,960	-1,249	-515	0	-8	-188
272		O	Throughput	0	0	0	0	0	0
273		O	Plant in Service	0	0	0	0	0	0
274		C	All Customers	0	0	0	0	0	0
275		R	Revenues From Retail Rates	0	0	0	0	0	0
276		O	Labor Expense	0	0	0	0	0	0
277	923-OP		Outside Services Employed						
278		O	Common	293,973	187,310	77,237	0	1,206	28,219
279		O	Throughput	0	0	0	0	0	0
280		O	Plant in Service	0	0	0	0	0	0
281		C	All Customers	0	0	0	0	0	0
282		R	Revenues From Retail Rates	0	0	0	0	0	0
283		O	Labor Expense	0	0	0	0	0	0
284	924-OP		Property Insurance Premium						
285		O	Common	0	0	0	0	0	0
286		O	Throughput	0	0	0	0	0	0
287		O	Plant in Service	51,997	32,195	13,470	0	212	6,120
288		C	All Customers	0	0	0	0	0	0
289		R	Revenues From Retail Rates	0	0	0	0	0	0
290		O	Labor Expense	0	0	0	0	0	0
291	925-OP		Injuries & Damages						
292		O	Common	87,136	55,521	22,894	0	357	8,365
293		O	Throughput	0	0	0	0	0	0
294		O	Plant in Service	0	0	0	0	0	0
295		C	All Customers	0	0	0	0	0	0
296		R	Revenues From Retail Rates	0	0	0	0	0	0
297		O	Labor Expense	0	0	0	0	0	0
298	926-OP		Employee Pension & Benefits						
299		O	Common	0	0	0	0	0	0
300		O	Throughput	0	0	0	0	0	0
301		O	Plant in Service	0	0	0	0	0	0
302		C	All Customers	0	0	0	0	0	0
303		R	Revenues From Retail Rates	0	0	0	0	0	0
304		O	Labor Expense	71,261	44,046	19,155	0	305	7,754
305	927-OP		Franchise Requirements						
306		O	Common	0	0	0	0	0	0
307		O	Throughput	0	0	0	0	0	0
308		O	Plant in Service	0	0	0	0	0	0
309		C	All Customers	0	0	0	0	0	0
310		R	Revenues From Retail Rates	0	0	0	0	0	0
311		O	Labor Expense	0	0	0	0	0	0
312	928-OP		Regulatory Commission Expenses						
313		O	Common	67,472	42,991	17,727	0	277	6,477
314		O	Throughput	0	0	0	0	0	0
315		O	Plant in Service	0	0	0	0	0	0
316		C	All Customers	0	0	0	0	0	0
317		R	Revenues From Retail Rates	0	0	0	0	0	0
318		O	Labor Expense	0	0	0	0	0	0
319	930-OP		Miscellaneous & General Expense						
320		O	Common	221,761	141,299	58,264	0	910	21,288
321		O	Throughput	0	0	0	0	0	0
322		O	Plant in Service	0	0	0	0	0	0
323		C	All Customers	0	0	0	0	0	0
324		R	Revenues From Retail Rates	0	0	0	0	0	0
325		O	Labor Expense	0	0	0	0	0	0
326	931-OP		Rents						
327		O	Common	10,854	6,916	2,852	0	45	1,042
328		O	Throughput	0	0	0	0	0	0
329		O	Plant in Service	0	0	0	0	0	0
330		C	All Customers	0	0	0	0	0	0
331		R	Revenues From Retail Rates	0	0	0	0	0	0
332		O	Labor Expense	0	0	0	0	0	0
333	935-MT		Maintenance of General Plant						
334		O	Common	413,823	263,675	108,726	0	1,698	39,724
335		O	Throughput	0	0	0	0	0	0
336		O	Plant in Service	0	0	0	0	0	0
337		C	All Customers	0	0	0	0	0	0
338		R	Revenues From Retail Rates	0	0	0	0	0	0
339		O	Labor Expense	0	0	0	0	0	0
340			Total Administrative & General Expenses	2,596,782	1,652,293	682,508	0	10,664	251,317
341									
342			Total Operating & Maintenance Expenses	7,368,942	4,785,341	1,945,842	0	30,146	607,613

A	B	C	D	AS	AT	AU	AV	AW	AX	
COMMODITY										
4	5	Acct	Func	Description	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146
343										
344				Taxes Other Than Income Taxes						
345	U			Underground Storage	292,000	212,548	74,282	0	1,076	4,093
346	D			Distribution	646,480	374,665	167,874	0	2,705	101,236
347	O			General	0	0	0	0	0	0
348										
349	Excise	R		Distribution	0	0	0	0	0	0
350				Total Taxes Other Than Income Taxes	938,480	587,214	242,156	0	3,781	105,329
351										
352				Depreciation Expense						
353				Underground Storage Plant Depreciation Exp						
354	350	U		Land & Land Rights Depr. Exp.	1,000	728	254	0	4	14
355	351	U		Structures & Improvements Depr. Exp.	20,000	14,558	5,088	0	74	280
356	352	U		Wells Depr. Exp.	112,000	81,525	28,492	0	413	1,570
357	353	U		Lines Depr. Exp.	7,000	5,095	1,781	0	26	98
358	354	U		Compressor Station Equip. Depr. Exp.	110,000	80,070	27,983	0	405	1,542
359	355	U		Measuring & Regulating Equip. Depr. Exp.	72,000	52,409	18,316	0	265	1,009
360	356	U		Purification Equipment Depr. Exp.	1,000	728	254	0	4	14
361	357	U		Other Equipment Depr. Exp.	26,000	18,926	6,614	0	96	364
362				Total Transmission Plant Depr Expense	349,000	254,039	88,783	0	1,286	4,892
363										
364				Distribution Plant Depreciation Expense						
365	374	D		Land & Land Rights Depr. Exp.	1,082	627	281	0	5	169
366	375	D		Structures & Improvements Depr. Exp.	2,705	1,568	702	0	11	424
367	376-All	D		Mains Depr. Exp.	2,028,641	1,175,691	526,784	0	8,488	317,677
368	376	D		Mains Depr. Exp.	0	0	0	0	0	0
369	378	D		Meas & Reg Station Equip-Gen Depr. Exp	50,637	29,346	13,149	0	212	7,930
370	379	D		Meas & Reg Station Equip-City Gate Depr	17,934	10,394	4,657	0	75	2,808
371	380	D		Services Depr. Exp.	0	0	0	0	0	0
372	381	D		Meters Depr. Exp.	0	0	0	0	0	0
373	382	D		Meter Installations Depr. Exp.	0	0	0	0	0	0
374	383	D		House Regulators Depr. Exp.	0	0	0	0	0	0
375	384	D		House Regulator Installations Depr. Exp.	0	0	0	0	0	0
376	385	D		Industrial Meas & Reg Station Equip. Depr	0	0	0	0	0	0
377	387	D		Other Equipment Depr. Exp.	-1,984	-1,150	-515	0	-8	-311
378				Total Distribution Plant Depr Expense	2,099,015	1,216,476	545,059	0	8,783	328,697
379										
380				General Plant Depreciation Expense						
381	389	O		Land & Land Rights Depr. Exp.	905	576	238	0	4	87
382	390	O		Structures & Improvements Depr. Exp.	216,183	137,745	56,799	0	887	20,752
383	391	O		Office Furniture & Equipment Depr. Exp.	495,532	315,737	130,194	0	2,033	47,568
384	392	O		Transportation Equipment Depr. Exp.	0	0	0	0	0	0
385	393	O		Stores Equipment Depr. Exp.	6,181	3,938	1,624	0	25	593
386	394	O		Tools, Shop & Garage Equipment Depr. E	57,287	36,501	15,051	0	235	5,499
387	395	O		Laboratory Equipment Depr. Exp.	6,181	3,938	1,624	0	25	593
388	396	O		Power Operated Equipment Depr. Exp.	0	0	0	0	0	0
389	397	O		Communication Equipment Depr. Exp.	232,314	148,023	61,037	0	953	22,301
390	398	O		Miscellaneous Equipment Depr. Exp.	2,563	1,633	673	0	11	246
391				Total General Plant Depr Expense	1,017,145	648,093	267,240	0	4,173	97,639
392										
393				Total Depreciation Expense	3,465,160	2,118,608	901,081	0	14,242	431,229
394										
395				Amortization						
396				Amortization of Misc Intangible Plant						
397	O			Misc Property Gain/Loss Amortization Exp	-142,464	-90,773	-37,430	0	-584	-13,676
398	D			Intangible Distribution Plant Amortization E	22,361	12,959	5,807	0	94	3,502
399	O			Intangible Plant - Software Amortization E)	1,333,580	849,715	350,379	0	5,471	128,015
400	O			Tax Reform Amortization	-181,660	-115,748	-47,729	0	-745	-17,438
401	O			LEAP/Fee Free	0	0	0	0	0	0
402				Total Amortization Expense	1,031,817	656,153	271,027	0	4,235	100,403
403										
404				Total Depr & Amort Expense	4,496,977	2,774,761	1,172,108	0	18,476	531,632
405										
406				Operating Exp before Income Tax items	12,804,399	8,147,316	3,360,106	0	52,403	1,244,574
407										
408				Pre-Tax Operating Income	13,176,941	8,497,372	3,451,469	0	53,498	1,174,602
409										
410				Income Tax Items						
411	R			Debt Interest	-74,593	-11,270	-58,843	0	-613	-3,867
412	R			Total Income Tax- Federal	-1,533,571	-231,704	-1,209,759	0	-12,611	-79,497
413	R			Investment Tax Credit Adjustment (Net)	-4,069	-615	-3,210	0	-33	-211
414	R			Total Deferred Income Tax Expense	2,456,833	371,197	1,938,075	0	20,204	127,357
415				Total Income Taxes	844,600	127,609	666,264	0	6,946	43,782
416										
417				Total Operating Expenses	13,648,999	8,274,925	4,026,369	0	59,349	1,288,356
418										
419				Operating Revenues						
420	48X			Total Revenue From Retail Rates	0	0	0	0	0	0
421										
422				Other Operating Revenues						
423	483/484	P		Off System Sales	0	0	0	0	0	0
424	488	D		Miscellaneous Service Revenues	-1,262	-732	-328	0	-5	-198
425	493	D		Rent From Gas Property	-664	-416	-172	0	-3	-73
426	495.9	U		Other Gas Revenue - JP Releases	1,153,000	839,275	293,314	0	4,249	16,163
427	495	A		Other Gas Rev - Misc & Spec Cont Rev	-786,277	-492,927	-203,454	0	-3,178	-86,718
428	496	A		Other Gas Rev	7,745	4,856	2,004	0	31	854
429				Total Other Operating Revenues	372,542	350,056	91,364	0	1,094	-69,971
430										
431				Total Operating Revenues	372,542	350,056	91,364	0	1,094	-69,971
432										
433				Net Operating Income	14,021,541	8,624,980	4,117,733	0	60,443	1,218,385

A	B	C	D	BA	BB	BC	BD	BE	BF
2									
3				DEMAND					
4					1	2	3	4	5
5	Acct	Func	Description	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146
6									
169				DEMAND					
170									
171	Acct	Func	Description	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146
172									
173			Operation & Maintenance Expenses						
174			Purchased Gas Expenses						
175	804	P	Proforma Purchased Gas Expense	0	0	0	0	0	0
176	813-010	P	Gas Research Institute Expense	0	0	0	0	0	0
177	813	P	Other Gas Expenses	0	0	0	0	0	0
178			Total Purchased Gas Expenses	0	0	0	0	0	0
179									
180			Underground Storage Expenses						
181	814-OP	U	Supervision & Engineering	0	0	0	0	0	0
182	815-OP	U	Maps & Records	0	0	0	0	0	0
183	816-OP	U	Wells Expenses	0	0	0	0	0	0
184	817-OP	U	Lines Expenses	0	0	0	0	0	0
185	818-OP	U	Compressor Station Expenses	0	0	0	0	0	0
186	819-OP	U	Compressor Station Fuel & Power	0	0	0	0	0	0
187	820-OP	U	Measuring & Regulator Station	0	0	0	0	0	0
188	821-OP	U	Purification Expenses	0	0	0	0	0	0
189	824-OP	U	Other Expenses	0	0	0	0	0	0
190	825-OP	U	Storage Well Royalties & Rents	0	0	0	0	0	0
191	826-OP	U	Rents	0	0	0	0	0	0
192			Total Underground Storage Operation	0	0	0	0	0	0
193	830-MT	U	Supervision & Engineering	0	0	0	0	0	0
194	831-MT	U	Maps & Records	0	0	0	0	0	0
195	832-MT	U	Wells Expenses	0	0	0	0	0	0
196	833-MT	U	Lines Expenses	0	0	0	0	0	0
197	834-MT	U	Compressor Station Expenses	0	0	0	0	0	0
198	835-MT	U	Compressor Station Fuel & Power	0	0	0	0	0	0
199	836-MT	U	Measuring and Regulator Station Expense	0	0	0	0	0	0
200	837-MT	U	Other Equipment	0	0	0	0	0	0
201			Total Underground Storage Maintenance	0	0	0	0	0	0
202			Total Underground Storage Expenses	0	0	0	0	0	0
203									
204			Distribution Expenses						
205	870-OP	D	Supervision & Engineering	597,478	407,963	138,085	0	1,735	49,695
206	871-OP	D	Distribution Load Dispatching	0	0	0	0	0	0
207	874-OP	D	Mains & Services Expense	1,354,893	925,132	313,134	0	3,934	112,693
208	875-OP	D	Measuring & Regulating Stations-General	63,539	43,385	14,685	0	184	5,285
209	876-OP	D	Measuring & Regulating Stations-Industrial	0	0	0	0	0	0
210	877-OP	D	Measuring & Regulating Stations-City Gate	38,901	26,562	8,991	0	113	3,236
211	878-OP	D	Meters & House Regulators Expenses	0	0	0	0	0	0
212	879-OP	D	Customer Installations	0	0	0	0	0	0
213	880-OP	D	Other Distribution Expense	581,190	396,841	134,321	0	1,687	48,340
214	881-OP	D	Rents	7,113	4,857	1,644	0	21	592
215			Total Distribution Operation	2,643,115	1,804,740	610,859	0	7,674	219,841
216	885-MT	D	Supervision & Engineering	28,594	19,524	6,608	0	83	2,378
217	886-MT	D	Structures & Improvements	0	0	0	0	0	0
218	887-MT	D	Mains	524,519	358,146	121,223	0	1,523	43,627
219	889-MT	D	Measuring & Regulating Stations-General	185,429	126,613	42,855	0	538	15,423
220	890-MT	D	Measuring & Regulating Stations-Industrial	0	0	0	0	0	0
221	891-MT	D	Measuring & Regulating Stations-City Gate	44,736	30,546	10,339	0	130	3,721
222	892-MT	D	Services	0	0	0	0	0	0
223	893-MT	D	Meters & House Regulators	0	0	0	0	0	0
224	894-MT	D	Other Equipment	64,170	43,816	14,831	0	186	5,337
225			Total Distribution Maintenance	847,449	578,645	195,857	0	2,461	70,487
226			Total Distribution Expenses	3,490,564	2,383,385	806,716	0	10,135	290,328
227									
228			Customer Accounting Expenses						
229	901-OP	C	Supervision	0	0	0	0	0	0
230	902-OP	C	Meter Reading	0	0	0	0	0	0
231	903-OP	C	Customer Records & Collection	0	0	0	0	0	0
232	904-OP	R	Uncollectible Accounts	0	0	0	0	0	0
233	905-OP	C	Misc Customer Accounts Expenses	0	0	0	0	0	0
234			Total Customer Accounting Expenses	0	0	0	0	0	0
235									
236			Customer Information Expenses						
237	907-OP	C	Supervision	0	0	0	0	0	0
238	908-OP	C	Customer Assistance Expenses	0	0	0	0	0	0
239		M	Customer Assistance Expenses	0	0	0	0	0	0
240	909-OP	C	Advertising	0	0	0	0	0	0
241	910-OP	C	Misc Customer Service & Info Expense	0	0	0	0	0	0
242			Total Customer Information Expenses	0	0	0	0	0	0
243									
244			Sales Expenses						
245	911-OP	C	Supervision	0	0	0	0	0	0
246	912-OP	C	Demonstrating & Selling Expenses	0	0	0	0	0	0
247	913-OP	C	Advertising Expenses	0	0	0	0	0	0
248	916-OP	C	Misc Sales Expenses	0	0	0	0	0	0
249			Total Sales Expenses	0	0	0	0	0	0
250									
251			Subtotal Expenses	3,490,564	2,383,385	806,716	0	10,135	290,328
252			Subtotal Expenses, excl PG/Uncollect						

A	B	C	D	BA	BB	BC	BD	BE	BF
2									
3				DEMAND					
4					1	2	3	4	5
5	Acct	Func	Description	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146
6									
			O&M Labor						
254			Administrative & General Expenses						
255			Admin & General Salaries						
256	920-OP		Common	1,263,459	862,700	292,002	0	3,668	105,088
257	O		Throughput	0	0	0	0	0	0
258	O		Plant in Service	0	0	0	0	0	0
259	O		All Customers	0	0	0	0	0	0
260	C		Revenues From Retail Rates	0	0	0	0	0	0
261	R		Labor Expense	0	0	0	0	0	0
262	O			0	0	0	0	0	0
263	921-OP		Office Supplies & Expenses						
264	O		Common	147,971	101,036	34,198	0	430	12,308
265	O		Throughput	0	0	0	0	0	0
266	O		Plant in Service	0	0	0	0	0	0
267	O		All Customers	0	0	0	0	0	0
268	C		Revenues From Retail Rates	0	0	0	0	0	0
269	R		Labor Expense	0	0	0	0	0	0
270	O			0	0	0	0	0	0
271	922-OP		Admin Expenses Transferred - CR						
272	O		Common	-2,004	-1,368	-463	0	-6	-167
273	O		Throughput	0	0	0	0	0	0
274	O		Plant in Service	0	0	0	0	0	0
275	O		All Customers	0	0	0	0	0	0
276	C		Revenues From Retail Rates	0	0	0	0	0	0
277	R		Labor Expense	0	0	0	0	0	0
278	O			0	0	0	0	0	0
279	923-OP		Outside Services Employed						
280	O		Common	300,567	205,229	69,465	0	873	25,000
281	O		Throughput	0	0	0	0	0	0
282	O		Plant in Service	0	0	0	0	0	0
283	O		All Customers	0	0	0	0	0	0
284	C		Revenues From Retail Rates	0	0	0	0	0	0
285	R		Labor Expense	0	0	0	0	0	0
286	O			0	0	0	0	0	0
287	924-OP		Property Insurance Premium						
288	O		Common	0	0	0	0	0	0
289	O		Throughput	0	0	0	0	0	0
290	O		Plant in Service	69,419	47,400	16,044	0	202	5,774
291	O		All Customers	0	0	0	0	0	0
292	C		Revenues From Retail Rates	0	0	0	0	0	0
293	R		Labor Expense	0	0	0	0	0	0
294	O			0	0	0	0	0	0
295	925-OP		Injuries & Damages						
296	O		Common	89,091	60,832	20,590	0	259	7,410
297	O		Throughput	0	0	0	0	0	0
298	O		Plant in Service	0	0	0	0	0	0
299	O		All Customers	0	0	0	0	0	0
300	C		Revenues From Retail Rates	0	0	0	0	0	0
301	R		Labor Expense	0	0	0	0	0	0
302	O			0	0	0	0	0	0
303	926-OP		Employee Pension & Benefits						
304	O		Common	0	0	0	0	0	0
305	O		Throughput	0	0	0	0	0	0
306	O		Plant in Service	0	0	0	0	0	0
307	O		All Customers	0	0	0	0	0	0
308	C		Revenues From Retail Rates	0	0	0	0	0	0
309	R		Labor Expense	0	0	0	0	0	0
310	O			81,841	55,882	18,915	0	238	6,807
311	927-OP		Franchise Requirements						
312	O		Common	0	0	0	0	0	0
313	O		Throughput	0	0	0	0	0	0
314	O		Plant in Service	0	0	0	0	0	0
315	O		All Customers	0	0	0	0	0	0
316	C		Revenues From Retail Rates	0	0	0	0	0	0
317	R		Labor Expense	0	0	0	0	0	0
318	O			0	0	0	0	0	0
319	928-OP		Regulatory Commission Expenses						
320	O		Common	68,985	47,104	15,943	0	200	5,738
321	O		Throughput	0	0	0	0	0	0
322	O		Plant in Service	0	0	0	0	0	0
323	O		All Customers	0	0	0	0	0	0
324	C		Revenues From Retail Rates	0	0	0	0	0	0
325	R		Labor Expense	0	0	0	0	0	0
326	O			0	0	0	0	0	0
327	930-OP		Miscellaneous & General Expense						
328	O		Common	226,735	154,817	52,402	0	658	18,859
329	O		Throughput	0	0	0	0	0	0
330	O		Plant in Service	0	0	0	0	0	0
331	O		All Customers	0	0	0	0	0	0
332	C		Revenues From Retail Rates	0	0	0	0	0	0
333	R		Labor Expense	0	0	0	0	0	0
334	O			0	0	0	0	0	0
335	931-OP		Rents						
336	O		Common	11,098	7,578	2,565	0	32	923
337	O		Throughput	0	0	0	0	0	0
338	O		Plant in Service	0	0	0	0	0	0
339	O		All Customers	0	0	0	0	0	0
340	C		Revenues From Retail Rates	0	0	0	0	0	0
341	R		Labor Expense	0	0	0	0	0	0
342	O			0	0	0	0	0	0
343	935-MT		Maintenance of General Plant						
344	O		Common	423,106	288,900	97,785	0	1,228	35,192
345	O		Throughput	0	0	0	0	0	0
346	O		Plant in Service	0	0	0	0	0	0
347	O		All Customers	0	0	0	0	0	0
348	C		Revenues From Retail Rates	0	0	0	0	0	0
349	R		Labor Expense	0	0	0	0	0	0
350	O			0	0	0	0	0	0
351	Total Administrative & General Expenses			2,680,269	1,830,110	619,446	0	7,782	222,931
352	Total Operating & Maintenance Expenses			6,170,833	4,213,495	1,426,162	0	17,917	513,259

A	B	C	D	BA	BB	BC	BD	BE	BF
DEMAND									
4	5	6			1	2	3	4	5
Acct	Func	Description	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	
Taxes Other Than Income Taxes									
345	U	Underground Storage	0	0	0	0	0	0	0
346	D	Distribution	1,191,965	813,883	275,479	0	3,461	99,142	
347	O	General	0	0	0	0	0	0	
348									
349	Excise	R	Distribution	0	0	0	0	0	0
350			Total Taxes Other Than Income Taxes	1,191,965	813,883	275,479	0	3,461	99,142
351									
352	Depreciation Expense								
353	Underground Storage Plant Depreciation Exp								
354	350	U	Land & Land Rights Depr. Exp.	0	0	0	0	0	0
355	351	U	Structures & Improvements Depr. Exp.	0	0	0	0	0	0
356	352	U	Wells Depr. Exp.	0	0	0	0	0	0
357	353	U	Lines Depr. Exp.	0	0	0	0	0	0
358	354	U	Compressor Station Equip. Depr. Exp.	0	0	0	0	0	0
359	355	U	Measuring & Regulating Equip. Depr. Exp	0	0	0	0	0	0
360	356	U	Purification Equipment Depr. Exp.	0	0	0	0	0	0
361	357	U	Other Equipment Depr. Exp.	0	0	0	0	0	0
362			Total Transmission Plant Depr Expense	0	0	0	0	0	0
363									
364	Distribution Plant Depreciation Expense								
365	374	D	Land & Land Rights Depr. Exp.	1,995	1,362	461	0	6	166
366	375	D	Structures & Improvements Depr. Exp.	4,987	3,405	1,153	0	14	415
367	376-All	D	Mains Depr. Exp.	3,740,359	2,553,948	864,447	0	10,860	311,104
368	376	D	Mains Depr. Exp.	0	0	0	0	0	0
369	378	D	Meas & Reg Station Equip-Gen Depr. Exp	93,363	63,749	21,577	0	271	7,765
370	379	D	Meas & Reg Station Equip-City Gate Depr	33,066	22,578	7,642	0	96	2,750
371	380	D	Services Depr. Exp.	0	0	0	0	0	0
372	381	D	Meters Depr. Exp.	0	0	0	0	0	0
373	382	D	Meter Installations Depr. Exp.	0	0	0	0	0	0
374	383	D	House Regulators Depr. Exp.	0	0	0	0	0	0
375	384	D	House Regulator Installations Depr. Exp.	0	0	0	0	0	0
376	385	D	Industrial Meas & Reg Station Equip. Depr	0	0	0	0	0	0
377	387	D	Other Equipment Depr. Exp.	-3,657	-2,497	-845	0	-11	-304
378			Total Distribution Plant Depr Expense	3,870,113	2,642,545	894,435	0	11,237	321,897
379									
380	General Plant Depreciation Expense								
381	389	O	Land & Land Rights Depr. Exp.	925	631	214	0	3	77
382	390	O	Structures & Improvements Depr. Exp.	221,032	150,923	51,083	0	642	18,384
383	391	O	Office Furniture & Equipment Depr. Exp.	506,648	345,943	117,093	0	1,471	42,140
384	392	O	Transportation Equipment Depr. Exp.	0	0	0	0	0	0
385	393	O	Stores Equipment Depr. Exp.	6,320	4,315	1,461	0	18	526
386	394	O	Tools, Shop & Garage Equipment Depr. E	58,572	39,993	13,537	0	170	4,872
387	395	O	Laboratory Equipment Depr. Exp.	6,320	4,315	1,461	0	18	526
388	396	O	Power Operated Equipment Depr. Exp.	0	0	0	0	0	0
389	397	O	Communication Equipment Depr. Exp.	237,525	162,184	54,895	0	690	19,756
390	398	O	Miscellaneous Equipment Depr. Exp.	2,620	1,789	606	0	8	218
391			Total General Plant Depr Expense	1,039,961	710,094	240,349	0	3,019	86,499
392									
393			Total Depreciation Expense	4,910,074	3,352,639	1,134,784	0	14,256	408,395
394									
395	Amortization								
396	Amortization of Misc Intangible Plant								
397	O	Misc Property Gain/Loss Amortization Exp	-145,659	-99,457	-33,664	0	-423	-12,115	
398	D	Intangible Distribution Plant Amortization E	41,228	28,151	9,528	0	120	3,429	
399	O	Intangible Plant - Software Amortization E)	1,363,494	931,005	315,122	0	3,959	113,409	
400	O	Tax Reform Amortization	-185,735	-126,821	-42,926	0	-539	-15,448	
401	O	LEAP/Fee Free	0	0	0	0	0	0	
402			Total Amortization Expense	1,073,328	732,877	248,061	0	3,116	89,274
403									
404			Total Depr & Amort Expense	5,983,403	4,085,517	1,382,844	0	17,372	497,669
405									
406			Operating Exp before Income Tax items	13,346,200	9,112,895	3,084,485	0	38,750	1,110,070
407									
408			Pre-Tax Operating Income	12,378,232	8,451,959	2,860,775	0	35,939	1,029,559
409									
410	Income Tax Items								
411	R	Debt Interest	-84,505	-15,212	-65,132	0	-546	-3,614	
412	R	Total Income Tax- Federal	-1,737,338	-312,747	-1,339,064	0	-11,227	-74,299	
413	R	Investment Tax Credit Adjustment (Net)	-4,609	-830	-3,553	0	-30	-197	
414	R	Total Deferred Income Tax Expense	2,783,274	501,032	2,145,227	0	17,986	119,030	
415			Total Income Taxes	956,823	172,243	737,477	0	6,183	40,919
416									
417			Total Operating Expenses	14,303,023	9,285,138	3,821,963	0	44,933	1,150,989
418									
419	Operating Revenues								
420	48X		Total Revenue From Retail Rates	0	0	0	0	0	0
421									
422	Other Operating Revenues								
423	483/484	P	Off System Sales	0	0	0	0	0	0
424	488	D	Miscellaneous Service Revenues	-2,327	-1,589	-538	0	-7	-194
425	493	D	Rent From Gas Property	-823	-562	-190	0	-2	-68
426	495.9	U	Other Gas Revenue - JP Releases	0	0	0	0	0	0
427	495	A	Other Gas Rev - Misc & Spec Cont Rev	-974,417	-665,340	-225,201	0	-2,829	-81,047
428	496	A	Other Gas Rev	9,599	6,554	2,218	0	28	798
429			Total Other Operating Revenues	-967,968	-660,937	-223,710	0	-2,810	-80,511
430									
431			Total Operating Revenues	-967,968	-660,937	-223,710	0	-2,810	-80,511
432									
433			Net Operating Income	13,335,055	8,624,201	3,598,252	0	42,123	1,070,479
434									

A	B	C	D	BI	BJ	BK	BL	BM	BN
2									
3				CUSTOMER					
4					1	2	3	4	5
5	Acct	Func Description		Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146
6									
169				CUSTOMER					
170									
171	Acct	Func Description		Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146
172									
173				Operation & Maintenance Expenses					
174				Purchased Gas Expenses					
175	804	P	Proforma Purchased Gas Expense	0	0	0	0	0	0
176	813-010	P	Gas Research Institute Expense	0	0	0	0	0	0
177	813	P	Other Gas Expenses	0	0	0	0	0	0
178			Total Purchased Gas Expenses	0	0	0	0	0	0
179									
180				Underground Storage Expenses					
181	814-OP	U	Supervision & Engineering	0	0	0	0	0	0
182	815-OP	U	Maps & Records	0	0	0	0	0	0
183	816-OP	U	Wells Expenses	0	0	0	0	0	0
184	817-OP	U	Lines Expenses	0	0	0	0	0	0
185	818-OP	U	Compressor Station Expenses	0	0	0	0	0	0
186	819-OP	U	Compressor Station Fuel & Power	0	0	0	0	0	0
187	820-OP	U	Measuring & Regulator Station	0	0	0	0	0	0
188	821-OP	U	Purification Expenses	0	0	0	0	0	0
189	824-OP	U	Other Expenses	0	0	0	0	0	0
190	825-OP	U	Storage Well Royalties & Rents	0	0	0	0	0	0
191	826-OP	U	Rents	0	0	0	0	0	0
192			Total Underground Storage Operation	0	0	0	0	0	0
193	830-MT	U	Supervision & Engineering	0	0	0	0	0	0
194	831-MT	U	Maps & Records	0	0	0	0	0	0
195	832-MT	U	Wells Expenses	0	0	0	0	0	0
196	833-MT	U	Lines Expenses	0	0	0	0	0	0
197	834-MT	U	Compressor Station Expenses	0	0	0	0	0	0
198	835-MT	U	Compressor Station Fuel & Power	0	0	0	0	0	0
199	836-MT	U	Measuring and Regulator Station Expense	0	0	0	0	0	0
200	837-MT	U	Other Equipment	0	0	0	0	0	0
201			Total Underground Storage Maintenance	0	0	0	0	0	0
202			Total Underground Storage Expenses	0	0	0	0	0	0
203									
204				Distribution Expenses					
205	870-OP	D	Supervision & Engineering	875,470	828,257	41,503	0	390	5,321
206	871-OP	D	Distribution Load Dispatching	0	0	0	0	0	0
207	874-OP	D	Mains & Services Expense	1,449,260	1,417,363	26,610	0	65	5,223
208	875-OP	D	Measuring & Regulating Stations-General	0	0	0	0	0	0
209	876-OP	D	Measuring & Regulating Stations-Industrial	8,000	0	6,955	0	110	935
210	877-OP	D	Measuring & Regulating Stations-City Gate	0	0	0	0	0	0
211	878-OP	D	Meters & House Regulators Expenses	-578,000	-520,714	-52,060	0	-551	-4,675
212	879-OP	D	Customer Installations	1,549,000	1,520,094	28,538	0	18	349
213	880-OP	D	Other Distribution Expense	1,309,593	1,253,767	49,733	0	394	5,698
214	881-OP	D	Rents	16,029	15,345	609	0	5	70
215			Total Distribution Operation	4,629,352	4,514,113	101,887	0	431	12,921
216	885-MT	D	Supervision & Engineering	41,898	39,638	1,986	0	19	255
217	886-MT	D	Structures & Improvements	0	0	0	0	0	0
218	887-MT	D	Mains	0	0	0	0	0	0
219	889-MT	D	Measuring & Regulating Stations-General	0	0	0	0	0	0
220	890-MT	D	Measuring & Regulating Stations-Industrial	16,000	0	13,910	0	221	1,869
221	891-MT	D	Measuring & Regulating Stations-City Gate	0	0	0	0	0	0
222	892-MT	D	Services	1,413,000	1,381,901	25,944	0	63	5,092
223	893-MT	D	Meters & House Regulators	1,671,000	1,505,385	150,507	0	1,593	13,515
224	894-MT	D	Other Equipment	94,027	88,956	4,457	0	42	571
225			Total Distribution Maintenance	3,235,924	3,015,880	196,804	0	1,937	21,303
226			Total Distribution Expenses	7,865,276	7,529,993	298,691	0	2,369	34,223
227									
228				Customer Accounting Expenses					
229	901-OP	C	Supervision	82,000	80,470	1,511	0	1	18
230	902-OP	C	Meter Reading	1,750,000	1,717,343	32,241	0	21	395
231	903-OP	C	Customer Records & Collection	4,653,000	4,566,170	85,725	0	55	1,049
232	904-OP	R	Uncollectible Accounts	0	0	0	0	0	0
233	905-OP	C	Misc Customer Accounts Expenses	179,000	175,660	3,298	0	2	40
234			Total Customer Accounting Expenses	6,664,000	6,539,643	122,775	0	79	1,503
235									
236				Customer Information Expenses					
237	907-OP	C	Supervision	0	0	0	0	0	0
238	908-OP	C	Customer Assistance Expenses	435,000	426,882	8,014	0	5	98
239		M	Customer Assistance Expenses	0	0	0	0	0	0
240	909-OP	C	Advertising	651,000	638,852	11,994	0	8	147
241	910-OP	C	Misc Customer Service & Info Expense	119,000	116,779	2,192	0	1	27
242			Total Customer Information Expenses	1,205,000	1,182,513	22,201	0	14	272
243									
244				Sales Expenses					
245	911-OP	C	Supervision	1,000	981	18	0	0	0
246	912-OP	C	Demonstrating & Selling Expenses	0	0	0	0	0	0
247	913-OP	C	Advertising Expenses	0	0	0	0	0	0
248	916-OP	C	Misc Sales Expenses	0	0	0	0	0	0
249			Total Sales Expenses	1,000	981	18	0	0	0
250									
251			Subtotal Expenses	15,735,276	15,253,131	443,685	0	2,462	35,998
252			Subtotal Expenses, excl PG/Uncollect						

A	B	C	D	BI	BJ	BK	BL	BM	BN
2									
3				CUSTOMER					
4					1	2	3	4	5
5	Acct	Func	Description	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146
6									
			O&M Labor						
254			Administrative & General Expenses						
255			Admin & General Salaries						
256	920-OP		Common	5,697,801	5,524,142	160,405	0	884	12,370
257	O		Throughput	0	0	0	0	0	0
258	O		Plant in Service	0	0	0	0	0	0
259	O		All Customers	0	0	0	0	0	0
260	C		Revenues From Retail Rates	0	0	0	0	0	0
261	R		Labor Expense	0	0	0	0	0	0
262	O			0	0	0	0	0	0
263	921-OP		Office Supplies & Expenses						
264	O		Common	667,304	646,966	18,786	0	103	1,449
265	O		Throughput	0	0	0	0	0	0
266	O		Plant in Service	0	0	0	0	0	0
267	O		All Customers	0	0	0	0	0	0
268	C		Revenues From Retail Rates	0	0	0	0	0	0
269	R		Labor Expense	0	0	0	0	0	0
270	O			0	0	0	0	0	0
270	922-OP		Admin Expenses Transferred - CR						
271	O		Common	-9,036	-8,761	-254	0	-1	-20
272	O		Throughput	0	0	0	0	0	0
273	O		Plant in Service	0	0	0	0	0	0
274	O		All Customers	0	0	0	0	0	0
275	C		Revenues From Retail Rates	0	0	0	0	0	0
276	R		Labor Expense	0	0	0	0	0	0
277	O			0	0	0	0	0	0
277	923-OP		Outside Services Employed						
278	O		Common	1,355,461	1,314,149	38,159	0	210	2,943
279	O		Throughput	0	0	0	0	0	0
280	O		Plant in Service	0	0	0	0	0	0
281	O		All Customers	0	0	0	0	0	0
282	C		Revenues From Retail Rates	0	0	0	0	0	0
283	R		Labor Expense	0	0	0	0	0	0
284	O			0	0	0	0	0	0
284	924-OP		Property Insurance Premium						
285	O		Common	0	0	0	0	0	0
286	O		Throughput	0	0	0	0	0	0
287	O		Plant in Service	126,584	120,621	5,292	0	46	625
288	O		All Customers	0	0	0	0	0	0
289	C		Revenues From Retail Rates	0	0	0	0	0	0
290	R		Labor Expense	0	0	0	0	0	0
291	O			0	0	0	0	0	0
291	925-OP		Injuries & Damages						
292	O		Common	401,772	389,527	11,311	0	62	872
293	O		Throughput	0	0	0	0	0	0
294	O		Plant in Service	0	0	0	0	0	0
295	O		All Customers	0	0	0	0	0	0
296	C		Revenues From Retail Rates	0	0	0	0	0	0
297	R		Labor Expense	0	0	0	0	0	0
298	O			0	0	0	0	0	0
298	926-OP		Employee Pension & Benefits						
299	O		Common	0	0	0	0	0	0
300	O		Throughput	0	0	0	0	0	0
301	O		Plant in Service	0	0	0	0	0	0
302	O		All Customers	0	0	0	0	0	0
303	C		Revenues From Retail Rates	0	0	0	0	0	0
304	R		Labor Expense	365,898	354,002	10,945	0	66	885
305	O			0	0	0	0	0	0
305	927-OP		Franchise Requirements						
306	O		Common	0	0	0	0	0	0
307	O		Throughput	0	0	0	0	0	0
308	O		Plant in Service	0	0	0	0	0	0
309	O		All Customers	0	0	0	0	0	0
310	C		Revenues From Retail Rates	0	0	0	0	0	0
311	R		Labor Expense	0	0	0	0	0	0
312	O			0	0	0	0	0	0
312	928-OP		Regulatory Commission Expenses						
313	O		Common	311,103	301,621	8,758	0	48	675
314	O		Throughput	0	0	0	0	0	0
315	O		Plant in Service	0	0	0	0	0	0
316	O		All Customers	0	0	0	0	0	0
317	C		Revenues From Retail Rates	0	0	0	0	0	0
318	R		Labor Expense	0	0	0	0	0	0
319	O			0	0	0	0	0	0
319	930-OP		Miscellaneous & General Expense						
320	O		Common	1,022,504	991,340	28,786	0	159	2,220
321	O		Throughput	0	0	0	0	0	0
322	O		Plant in Service	0	0	0	0	0	0
323	O		All Customers	0	0	0	0	0	0
324	C		Revenues From Retail Rates	0	0	0	0	0	0
325	R		Labor Expense	0	0	0	0	0	0
326	O			0	0	0	0	0	0
326	931-OP		Rents						
327	O		Common	50,048	48,522	1,409	0	8	109
328	O		Throughput	0	0	0	0	0	0
329	O		Plant in Service	0	0	0	0	0	0
330	O		All Customers	0	0	0	0	0	0
331	C		Revenues From Retail Rates	0	0	0	0	0	0
332	R		Labor Expense	0	0	0	0	0	0
333	O			0	0	0	0	0	0
333	935-MT		Maintenance of General Plant						
334	O		Common	1,908,072	1,849,917	53,716	0	296	4,142
335	O		Throughput	0	0	0	0	0	0
336	O		Plant in Service	0	0	0	0	0	0
337	O		All Customers	0	0	0	0	0	0
338	C		Revenues From Retail Rates	0	0	0	0	0	0
339	R		Labor Expense	0	0	0	0	0	0
340	O			0	0	0	0	0	0
340			Total Administrative & General Expenses	11,897,509	11,532,047	337,312	0	1,880	26,270
341									
342			Total Operating & Maintenance Expenses	27,632,785	26,785,178	780,997	0	4,342	62,268

A	B	C	D	BI	BJ	BK	BL	BM	BN
CUSTOMER									
4	5	Acct	Func Description	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146
343									
344			Taxes Other Than Income Taxes						
345	U		Underground Storage	0	0	0	0	0	0
346	D		Distribution	1,746,555	1,652,366	82,798	0	778	10,615
347	O		General	0	0	0	0	0	0
348									
349	Excise	R	Distribution	0	0	0	0	0	0
350			Total Taxes Other Than Income Taxes	1,746,555	1,652,366	82,798	0	778	10,615
351									
352			Depreciation Expense						
353			Underground Storage Plant Depreciation Exp						
354	350	U	Land & Land Rights Depr. Exp.	0	0	0	0	0	0
355	351	U	Structures & Improvements Depr. Exp.	0	0	0	0	0	0
356	352	U	Wells Depr. Exp.	0	0	0	0	0	0
357	353	U	Lines Depr. Exp.	0	0	0	0	0	0
358	354	U	Compressor Station Equip. Depr. Exp.	0	0	0	0	0	0
359	355	U	Measuring & Regulating Equip. Depr. Exp	0	0	0	0	0	0
360	356	U	Purification Equipment Depr. Exp.	0	0	0	0	0	0
361	357	U	Other Equipment Depr. Exp.	0	0	0	0	0	0
362			Total Transmission Plant Depr Expense	0	0	0	0	0	0
363									
364			Distribution Plant Depreciation Expense						
365	374	D	Land & Land Rights Depr. Exp.	2,923	2,765	139	0	1	18
366	375	D	Structures & Improvements Depr. Exp.	7,308	6,914	346	0	3	44
367	376-All	D	Mains Depr. Exp.	0	0	0	0	0	0
368	376	D	Mains Depr. Exp.	0	0	0	0	0	0
369	378	D	Meas & Reg Station Equip-Gen Depr. Exp	0	0	0	0	0	0
370	379	D	Meas & Reg Station Equip-City Gate Depr	0	0	0	0	0	0
371	380	D	Services Depr. Exp.	4,447,000	4,349,125	81,651	0	198	16,026
372	381	D	Meters Depr. Exp.	3,207,000	2,889,150	288,854	0	3,058	25,938
373	382	D	Meter Installations Depr. Exp.	0	0	0	0	0	0
374	383	D	House Regulators Depr. Exp.	0	0	0	0	0	0
375	384	D	House Regulator Installations Depr. Exp.	0	0	0	0	0	0
376	385	D	Industrial Meas & Reg Station Equip. Depr	42,000	0	36,514	0	579	4,907
377	387	D	Other Equipment Depr. Exp.	-5,359	-5,070	-254	0	-2	-33
378			Total Distribution Plant Depr Expense	7,700,872	7,242,884	407,250	0	3,837	46,901
379									
380			General Plant Depreciation Expense						
381	389	O	Land & Land Rights Depr. Exp.	4,171	4,044	117	0	1	9
382	390	O	Structures & Improvements Depr. Exp.	996,785	966,405	28,062	0	155	2,164
383	391	O	Office Furniture & Equipment Depr. Exp.	2,284,820	2,215,183	64,323	0	354	4,960
384	392	O	Transportation Equipment Depr. Exp.	0	0	0	0	0	0
385	393	O	Stores Equipment Depr. Exp.	28,499	27,631	802	0	4	62
386	394	O	Tools, Shop & Garage Equipment Depr. E	264,141	256,091	7,436	0	41	573
387	395	O	Laboratory Equipment Depr. Exp.	28,499	27,631	802	0	4	62
388	396	O	Power Operated Equipment Depr. Exp.	0	0	0	0	0	0
389	397	O	Communication Equipment Depr. Exp.	1,071,162	1,038,515	30,155	0	166	2,325
390	398	O	Miscellaneous Equipment Depr. Exp.	11,817	11,457	333	0	2	26
391			Total General Plant Depr Expense	4,689,894	4,546,955	132,030	0	727	10,181
392									
393			Total Depreciation Expense	12,390,766	11,789,839	539,280	0	4,565	57,082
394									
395			Amortization						
396			Amortization of Misc Intangible Plant						
397	O		Misc Property Gain/Loss Amortization Exp	-656,877	-636,857	-18,492	0	-102	-1,426
398	D		Intangible Distribution Plant Amortization E	60,411	57,153	2,864	0	27	367
399	O		Intangible Plant - Software Amortization E)	6,148,926	5,961,518	173,105	0	954	13,349
400	O		Tax Reform Amortization	-837,605	-812,077	-23,580	0	-130	-1,818
401	O		LEAP/Fee Free	2,477,000	2,477,000	0	0	0	0
402			Total Amortization Expense	7,191,854	7,046,738	133,896	0	749	10,472
403									
404			Total Depr & Amort Expense	19,582,620	18,836,576	673,176	0	5,314	67,554
405									
406			Operating Exp before Income Tax items	48,961,961	47,274,120	1,536,971	0	10,433	140,437
407									
408			Pre-Tax Operating Income	47,182,387	45,576,713	1,463,762	0	9,805	132,107
409									
410			Income Tax Items						
411	R		Debt Interest	-60,902	-39,087	-21,319	0	-122	-374
412	R		Total Income Tax- Federal	-1,252,091	-803,598	-438,298	0	-2,509	-7,686
413	R		Investment Tax Credit Adjustment (Net)	-3,322	-2,132	-1,163	0	-7	-20
414	R		Total Deferred Income Tax Expense	2,005,892	1,287,391	702,168	0	4,019	12,314
415			Total Income Taxes	689,577	442,574	241,388	0	1,382	4,233
416									
417			Total Operating Expenses	49,651,538	47,716,694	1,778,360	0	11,815	144,670
418									
419			Operating Revenues						
420	48X		Total Revenue From Retail Rates	0	0	0	0	0	0
421									
422			Other Operating Revenues						
423	483/484	P	Off System Sales	0	0	0	0	0	0
424	488	D	Miscellaneous Service Revenues	-3,410	-3,226	-162	0	-2	-21
425	493	D	Rent From Gas Property	-1,513	-1,443	-62	0	-1	-7
426	495.9	U	Other Gas Revenue - JP Releases	0	0	0	0	0	0
427	495	A	Other Gas Rev - Misc & Spec Cont Rev	-1,792,306	-1,709,578	-73,712	0	-632	-8,384
428	496	A	Other Gas Rev	17,656	16,841	726	0	6	83
429			Total Other Operating Revenues	-1,779,574	-1,697,407	-73,210	0	-628	-8,330
430									
431			Total Operating Revenues	-1,779,574	-1,697,407	-73,210	0	-628	-8,330
432									
433			Net Operating Income	47,871,964	46,019,287	1,705,150	0	11,187	136,340
434									

A	B	C	D	CM	CN	CO	CP	CQ	CR
2									
3									
4				Pro Forma					
5	Acct	Func	Description	Cross Check					
6				Labor Totals					
170				(see below)					
171	Acct	Func	Description	1	2	3	4	5	6
172				Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	Open
173			Operation & Maintenance Expenses						
174			Purchased Gas Expenses						
175	804	P	Proforma Purchased Gas Expense	0	0	0	0	0	0
176	813-010	P	Gas Research Institute Expense	0	0	0	0	0	0
177	813	P	Other Gas Expenses	313,250	140,356	0	2,262	17,371	0
178			Total Purchased Gas Expenses	313,250	140,356	0	2,262	17,371	0
179									
180			Underground Storage Expenses						
181	814-OP	U	Supervision & Engineering	6,218	2,173	0	31	120	0
182	815-OP	U	Maps & Records	0	0	0	0	0	0
183	816-OP	U	Wells Expenses	0	0	0	0	0	0
184	817-OP	U	Lines Expenses	0	0	0	0	0	0
185	818-OP	U	Compressor Station Expenses	0	0	0	0	0	0
186	819-OP	U	Compressor Station Fuel & Power	0	0	0	0	0	0
187	820-OP	U	Measuring & Regulator Station	0	0	0	0	0	0
188	821-OP	U	Purification Expenses	0	0	0	0	0	0
189	824-OP	U	Other Expenses	0	0	0	0	0	0
190	825-OP	U	Storage Well Royalties & Rents	0	0	0	0	0	0
191	826-OP	U	Rents	0	0	0	0	0	0
192			Total Underground Storage Operatio	6,218	2,173	0	31	120	0
193	830-MT	U	Supervision & Engineering	0	0	0	0	0	0
194	831-MT	U	Maps & Records	0	0	0	0	0	0
195	832-MT	U	Wells Expenses	0	0	0	0	0	0
196	833-MT	U	Lines Expenses	0	0	0	0	0	0
197	834-MT	U	Compressor Station Expenses	0	0	0	0	0	0
198	835-MT	U	Compressor Station Fuel & Power	0	0	0	0	0	0
199	836-MT	U	Measuring and Regulator Station Expens	0	0	0	0	0	0
200	837-MT	U	Other Equipment	0	0	0	0	0	0
201			Total Underground Storage Maintens	0	0	0	0	0	0
202			Total Underground Storage Expe	6,218	2,173	0	31	120	0
203									
204			Distribution Expenses						
205	870-OP	D	Supervision & Engineering	813,091	150,588	0	1,987	60,388	0
206	871-OP	D	Distribution Load Dispatching	0	0	0	0	0	0
207	874-OP	D	Mains & Services Expense	1,082,955	207,550	0	2,767	91,143	0
208	875-OP	D	Measuring & Regulating Stations-Genera	32,669	12,186	0	169	5,508	0
209	876-OP	D	Measuring & Regulating Stations-Industri	0	4,118	0	65	553	0
210	877-OP	D	Measuring & Regulating Stations-City Ga	22,355	8,339	0	116	3,769	0
211	878-OP	D	Meters & House Regulators Expenses	3,053	305	0	3	27	0
212	879-OP	D	Customer Installations	949,650	17,829	0	11	218	0
213	880-OP	D	Other Distribution Expense	945,449	132,827	0	1,687	50,301	0
214	881-OP	D	Rents	3,291	462	0	6	175	0
215			Total Distribution Operation	3,852,513	534,204	0	6,812	212,083	0
216	885-MT	D	Supervision & Engineering	40,300	7,464	0	98	2,993	0
217	886-MT	D	Structures & Improvements	0	0	0	0	0	0
218	887-MT	D	Mains	308,574	115,104	0	1,601	52,023	0
219	889-MT	D	Measuring & Regulating Stations-Genera	72,603	27,082	0	377	12,240	0
220	890-MT	D	Measuring & Regulating Stations-Industri	0	7,703	0	122	1,035	0
221	891-MT	D	Measuring & Regulating Stations-City Ga	23,496	8,764	0	122	3,961	0
222	892-MT	D	Services	619,315	11,627	0	28	2,282	0
223	893-MT	D	Meters & House Regulators	598,421	59,830	0	633	5,372	0
224	894-MT	D	Other Equipment	68,404	12,669	0	167	5,080	0
225			Total Distribution Maintenance	1,731,112	250,243	0	3,149	84,987	0
226			Total Distribution Expenses	5,583,625	784,447	0	9,961	297,069	0
227									
228			Customer Accounting Expenses						
229	901-OP	C	Supervision	50,512	948	0	1	12	0
230	902-OP	C	Meter Reading	956,966	17,966	0	12	220	0
231	903-OP	C	Customer Records & Collection	2,117,810	39,760	0	26	487	0
232	904-OP	R	Uncollectible Accounts	0	0	0	0	0	0
233	905-OP	C	Misc Customer Accounts Expenses	43,464	816	0	1	10	0
234			Total Customer Accounting Expense	3,168,752	59,490	0	38	728	0
235									
236			Customer Information Expenses						
237	907-OP	C	Supervision	0	0	0	0	0	0
238	908-OP	C	Customer Assistance Expenses	186,573	3,503	0	2	43	0
239		M	Customer Assistance Expenses	0	0	0	0	0	0
240	909-OP	C	Advertising	84,805	1,592	0	1	19	0
241	910-OP	C	Misc Customer Service & Info Expense	18,857	354	0	0	4	0
242			Total Customer Information Expense	290,236	5,449	0	4	67	0
243									
244			Sales Expenses						
245	911-OP	C	Supervision	0	0	0	0	0	0
246	912-OP	C	Demonstrating & Selling Expenses	0	0	0	0	0	0
247	913-OP	C	Advertising Expenses	0	0	0	0	0	0
248	916-OP	C	Misc Sales Expenses	0	0	0	0	0	0
249			Total Sales Expenses	0	0	0	0	0	0
250									
251			Subtotal Expenses	9,362,082	991,915	0	12,296	315,355	0
252			Subtotal Expenses, excl PG/Uncollect O&M Labor	9,362,082	991,915	0	12,296	315,355	0
254				1					
255			Administrative & General Expenses						
256	920-OP		Admin & General Salaries						
257		O	Common	3,503,589	379,494	0	4,699	115,292	0
258		O	Throughput	0	0	0	0	0	0
259		O	Plant in Service	0	0	0	0	0	0
260		C	All Customers	0	0	0	0	0	0
261		R	Revenues From Retail Rates	0	0	0	0	0	0
262		O	Labor Expense						

A	B	C	D	CM	CN	CO	CP	CQ	CR
2									
3									
4				Pro Forma					
5	Acct	Func	Description	Cross Check					
6				Labor Totals					
				(see below)					
263	921-OP		Office Supplies & Expenses						
264		O	Common	71,946	7,793	0	96	2,368	0
265		O	Throughput	0	0	0	0	0	0
266		O	Plant in Service	0	0	0	0	0	0
267		C	All Customers	0	0	0	0	0	0
268		R	Revenues From Retail Rates	0	0	0	0	0	0
269		O	Labor Expense						
270	922-OP		Admin Expenses Transferred - CR						
271		O	Common	0	0	0	0	0	0
272		O	Throughput	0	0	0	0	0	0
273		O	Plant in Service	0	0	0	0	0	0
274		C	All Customers	0	0	0	0	0	0
275		R	Revenues From Retail Rates	0	0	0	0	0	0
276		O	Labor Expense						
277	923-OP		Outside Services Employed						
278		O	Common	5,426	588	0	7	179	0
279		O	Throughput	0	0	0	0	0	0
280		O	Plant in Service	0	0	0	0	0	0
281		C	All Customers	0	0	0	0	0	0
282		R	Revenues From Retail Rates	0	0	0	0	0	0
283		O	Labor Expense						
284	924-OP		Property Insurance Premium						
285		O	Common	0	0	0	0	0	0
286		O	Throughput	0	0	0	0	0	0
287		O	Plant in Service	0	0	0	0	0	0
288		C	All Customers	0	0	0	0	0	0
289		R	Revenues From Retail Rates	0	0	0	0	0	0
290		O	Labor Expense						
291	925-OP		Injuries & Damages						
292		O	Common	59,240	6,417	0	79	1,949	0
293		O	Throughput	0	0	0	0	0	0
294		O	Plant in Service	0	0	0	0	0	0
295		C	All Customers	0	0	0	0	0	0
296		R	Revenues From Retail Rates	0	0	0	0	0	0
297		O	Labor Expense						
298	926-OP		Employee Pension & Benefits						
299		O	Common	0	0	0	0	0	0
300		O	Throughput	0	0	0	0	0	0
301		O	Plant in Service	0	0	0	0	0	0
302		C	All Customers	0	0	0	0	0	0
303		R	Revenues From Retail Rates	0	0	0	0	0	0
304		O	Labor Expense						
305	927-OP		Franchise Requirements						
306		O	Common	0	0	0	0	0	0
307		O	Throughput	0	0	0	0	0	0
308		O	Plant in Service	0	0	0	0	0	0
309		C	All Customers	0	0	0	0	0	0
310		R	Revenues From Retail Rates	0	0	0	0	0	0
311		O	Labor Expense						
312	928-OP		Regulatory Commission Expenses						
313		O	Common	239,143	25,903	0	321	7,869	0
314		O	Throughput	0	0	0	0	0	0
315		O	Plant in Service	0	0	0	0	0	0
316		C	All Customers	0	0	0	0	0	0
317		R	Revenues From Retail Rates	0	0	0	0	0	0
318		O	Labor Expense						
319	930-OP		Miscellaneous & General Expense						
320		O	Common	63,115	6,836	0	85	2,077	0
321		O	Throughput	0	0	0	0	0	0
322		O	Plant in Service	0	0	0	0	0	0
323		C	All Customers	0	0	0	0	0	0
324		R	Revenues From Retail Rates	0	0	0	0	0	0
325		O	Labor Expense						
326	931-OP		Rents						
327		O	Common	0	0	0	0	0	0
328		O	Throughput	0	0	0	0	0	0
329		O	Plant in Service	0	0	0	0	0	0
330		C	All Customers	0	0	0	0	0	0
331		R	Revenues From Retail Rates	0	0	0	0	0	0
332		O	Labor Expense						
333	935-MT		Maintenance of General Plant						
334		O	Common	0	0	0	0	0	0
335		O	Throughput	0	0	0	0	0	0
336		O	Plant in Service	268,045	46,596	0	614	16,761	0
337		C	All Customers	0	0	0	0	0	0
338		R	Revenues From Retail Rates	0	0	0	0	0	0
339		O	Labor Expense						
340			Total Administrative & General Expenses	4,210,505	473,626	0	5,901	146,495	0
341									
342			Total Operating & Maintenance Expenses	13,572,587	1,465,541	0	18,197	461,850	0
343									
344			Taxes Other Than Income Taxes	4,222,609	466,904	0	5,773	141,242	0
345	U		Underground Storage	9,249,724	1,112,795	0	14,209	304,919	0
346	D		Distribution	13,472,333	1,579,699	0	19,982	446,161	0
347	O		General						

WASHINGTON GAS

Meter, Services, Meter Reading & Billing Costs by Schedule at Proposed Rate of Return

		Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146
380	Services	\$ 187,335,000	\$ 183,211,888	\$ 3,439,622	\$ -	\$ 8,356	\$ 675,135
380	Services Accum. Depr.	\$ (62,862,000)	\$ (61,478,451)	\$ (1,154,197)	\$ -	\$ (2,804)	\$ (226,548)
	Total Services	\$ 124,473,000	\$ 121,733,437	\$ 2,285,425	\$ -	\$ 5,552	\$ 448,587
381	Meters	\$ 72,166,000	\$ 65,013,537	\$ 6,499,987	\$ -	\$ 68,803	\$ 583,673
381	Meters Accum. Depr.	\$ (14,169,000)	\$ (12,764,693)	\$ (1,276,201)	\$ -	\$ (13,509)	\$ (114,598)
	Total Meters	\$ 57,997,000	\$ 52,248,844	\$ 5,223,786	\$ -	\$ 55,294	\$ 469,075
	Total Rate Base	\$ 182,470,000	\$ 173,982,281	\$ 7,509,211	\$ -	\$ 60,846	\$ 917,662
	Return on Rate Base @ 7.43%	\$ 13,557,521	\$ 12,926,883	\$ 557,934	\$ -	\$ 4,521	\$ 68,182
	Tax Benefit of Interest Expense	\$ (950,304)	\$ (906,100)	\$ (39,108)	\$ -	\$ (317)	\$ (4,779)
	Revenue Conversion Factor	\$ 0.75546	\$ 0.75546	\$ 0.75546	\$ 0.75546	\$ 0.75546	\$ 0.75546
	Rate Base Revenue Requirement	\$ 16,688,067	\$ 15,911,810	\$ 686,766	\$ -	\$ 5,565	\$ 83,926
380	Services Depr Exp	\$ 4,447,000	\$ 4,349,125	\$ 81,651	\$ -	\$ 198	\$ 16,026
381	Meters Depr Exp	\$ 3,207,000	\$ 2,889,150	\$ 288,854	\$ -	\$ 3,058	\$ 25,938
892-MT	Services Exp	\$ 1,413,000	\$ 1,381,901	\$ 25,944	\$ -	\$ 63	\$ 5,092
893-MT	Meters Exp	\$ 1,671,000	\$ 1,505,385	\$ 150,507	\$ -	\$ 1,593	\$ 13,515
902-OP	Meter Reading	\$ 1,750,000	\$ 1,717,343	\$ 32,241	\$ -	\$ 21	\$ 395
903-OP	Billing Exp	\$ 4,653,000	\$ 4,566,170	\$ 85,725	\$ -	\$ 55	\$ 1,049
	Total Expenses	\$ 17,141,000	\$ 16,409,074	\$ 664,922	\$ -	\$ 4,988	\$ 62,016
	Revenue Conversion Factor	\$ 0.956282	\$ 0.956282	\$ 0.956282	\$ 0.956282	\$ 0.956282	\$ 0.956282
	Expense Revenue Requirement	\$ 17,924,629	\$ 17,159,242	\$ 695,320	\$ -	\$ 5,216	\$ 64,851
	Total Customer Costs	\$ 34,612,696	\$ 33,071,052	\$ 1,382,086	\$ -	\$ 10,781	\$ 148,777
	Total Customers Bills	2,022,073	1,984,339	37,254	0	24	456
	Avg Unit Cost	\$ 17.12	\$ 16.67	\$ 37.10	\$ -	\$ 449.20	\$ 326.27

CD	WA	2806444 AMI Outage Data Analytics	463,971.41	75,780.58	388,190.83	102,658.31	102,658.31	-	-	16,767.21	16,767.21	-	-
CD	WA	2806640 AMI HES Phase II Functionality	2,071,816.59	339,438.65	1,732,377.94	458,410.14	458,410.14	-	-	75,104.20	75,104.20	-	-
CD	WA	2806711 AMI Head End Disaster Recovery	198,655.77	32,289.75	166,366.02	43,954.58	43,954.58	-	-	7,144.43	7,144.43	-	-
CD	AA	9906155 PI-AMI OSIssoft License Fees	1,313,338.36	743,794.41	569,543.95	386,410.41	195,569.24	73,835.86	117,005.31	218,839.19	110,758.44	41,816.11	66,264.64
CD	AA	9906204 Endpoint Programming Equip	75,785.48	14,933.45	60,852.03	22,297.60	11,285.22	4,260.66	6,751.73	4,393.72	2,223.74	839.56	1,330.42
ED	WA	2806732 AMI HES Enhancements	780,281.58	12,636.18	767,645.40	-	-	-	-	-	-	-	-
Total Account 303121			21,480,631.41	5,367,477.92	16,113,153.49	4,681,509.88	4,479,656.32	78,096.51	123,757.04	1,240,169.07	1,129,918.34	42,655.66	67,595.07
Total Accounts 3031XX			291,318,896.82	103,735,392.64	187,583,504.18	80,098,679.42	42,670,221.16	14,496,687.98	22,931,770.27	28,775,254.45	15,071,263.01	5,306,116.79	8,397,874.65
AFUDC Assignment Difference (Fixed Assets versus PowerPlant detail)							(2,760,221)					(2,444,263)	
WA Natural Gas Pro Forma Total							39,910,000					12,627,000	