

Avista Corp.

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December 6, 2019

Via Electronic Mail

Mark L. Johnson Executive Director and Secretary Washington Utilities & Transportation Commission 621 Woodland Square Loop SE Lacey, Washington 98503

Re: Docket No. UE-170002 and UG-170003 - Comments of Avista Utilities on Rulemaking to Address Electric and Natural Gas Cost of Service

Dear Mr. Johnson,

Avista Corporation dba Avista Utilities (Avista or Company) submits the following comments in accordance with the Washington Utilities and Transportation Commission's (Commission) Notice of Opportunity to File Written Comments (Notice) dated October 11, 2019. Avista appreciates the opportunity to provide comments.

Avista has reviewed the informal draft templates referred to in this Notice and has identified a number of questions and concerns with the draft templates. In general, the draft templates provided with the Notice of Workshop dated August 30, 2019 are not finished. The expectation when the templates were ultimately issued was that there would be time during the September 25 workshop (or subsequent workshops could be scheduled) to discuss these documents where the parties could provide input into the development of a more complete proposed set of templates.

Under the draft proposed rule, the purpose of the templates is to provide a consistent presentation format for all cost of service study results. Avista is concerned that the draft templates include an extensive level of detail, but no <u>summarization</u> of key component results by rate class such as rate base, net operating expenses, income taxes and return requirement that make up total cost of service. These summary items could be added to the Parity Ratio worksheet through links to the other workbook pages. Revenue-to-cost and related parity ratio calculations could be built into the template ensuring consistency across cost studies.

With regards to the rulemaking as a whole, Avista is concerned regarding the amount of lead time necessary to fully implement the new rules. The new rules will require extensive programming modifications to meet both the presentation requirements and potentially new data requirements dependent upon the final results of the rulemaking. The Company believes a transition period for the complete implementation of these rules upon passage would be reasonable. The concern would

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be for a hypothetical situation where a Company had a general rate case filing ready to file with Cost of Service reflective of present methodologies and presentation. Unexpected passage of these rules should not preclude making the filing in a timely manner then subsequently revising the Cost of Service element to be in compliance with the new rule as soon as reasonably possible.

Other issues and concerns identified while reviewing the templates are delineated below with respect to each worksheet title.

ECOST and GCOST "A-Company RR"

<u>Issue 1</u> - It is unclear whether this worksheet is simply a rollup of the "B-RR Cross-reference" worksheet detail or if it is intended to dictate the format of the Company's revenue requirement witness exhibits. The Company considers that while it may be appropriate for these templates to establish a uniform presentation for Cost of Service exhibits, however, it is <u>not</u> appropriate for these templates to require modifications to revenue requirement witness exhibits.

Issue 2 - It is unclear what information is requested to be shown in Columns I through L based on the column headers. For example, Column K is "ERM Adjustment" which has no meaning for any company other than Avista and is inappropriate for the natural gas template. "ERM" refers to Avista's electric "Energy Recovery Mechanism", the other electric companies have different power cost mechanisms so the heading would have to be more generic or company specific. Is it the Commission's intention to segregate currently authorized power or gas costs followed by proposed changes to them in columns J and K? As purchased gas costs are collected from customers through an adder schedule which is not part of base rates to be established in a GRC, Avista usually eliminates all costs embedded in the weighted average cost of gas and the related Schedule 150 revenue in the pro forma revenue normalization adjustment. For the electric system power costs included in the energy recovery mechanism are a part of base rates that are established in a GRC, therefore pro forma power costs are part of standard pro forma adjustments. This presentation is confusing.

<u>Issue 3</u> - It is unclear what is expected in the revenue requirement deficiency (sufficiency) columns M through P. The purpose of Column O "Revenue requirement *deficiency* after rate increase" is not clear. Is the intention to show Proforma Results after the proposed rate change? Column P just seems repetitive.

<u>Issue 4</u> - Line No. 52 of the ECOST model is labeled "Interest charges" followed by "Total electric operating expenses" then "Net operating income" implying that interest should be included in the determination of net operating income. Interest is a below the line cost recovered through the allowed rate of return, including it in net operating income would result in double counting the interest. Interest is not listed as a line item in the GCOST model at all. Avista is not opposed to showing the interest cost in the summary as it is an important component for the determination of effective income tax rates, however, it should be separate from Net Operating Income as debt cost (interest) is a component of the cost of capital.

ECOST and GCOST "B - RR Cross-reference"

<u>Issue 5</u> - The same issue regarding interest identified in Issue 4 occurs in the B-RR Cross-reference worksheet where "Interest charges" are listed on line 75 of ECOST with the implication that interest expenses are a part of operating expenses and thereby net operating income, whereas interest is not listed at all in the GCOST model. See Issue 4 comments.

<u>Issue 6</u> - Please clarify whether or not the column titled "Revenue Requirement after Rate Change" is expected to contain the sum of the values in the column titled "Proforma Adjusted Results of Operations" plus the values in the column titled "Revenue Requirement Sufficiency/Deficiency". If not, what is the expectation for the values in the column titled "Revenue Requirement after Rate Change"?

<u>Issue 7</u> - FERC Account issues in GCOST include: 1) Account 870 is shown as a component of Transmission maintenance when this account is a distribution operation expense. 2) General Plant Maintenance expense Account 932 is not listed. 3) FERC Plant Account numbers do not line up with the Underground Storage plant descriptions. 4) Gas Stored Underground-Current Account 164 is not listed. Similar issues may exist in the ECOST template but have yet to be identified as the Company did not attempt to populate the electric template.

ECOST and GCOST "C - COS results"

<u>Issue 8</u> - It appears that Columns A, B, C and D are intended to be identical to Columns A, B, C and D in the "B-RR Cross-reference" worksheet. This is true in the GCOST model, however, in the ECOST model rows 3 through 16 of "B-RR Cross-reference" were omitted from "C-COS results" worksheet. Row 137 of GCOST is a sub-total that is labeled differently in the "C-COS results" worksheet which implies a different summarization formula.

<u>Issue 9</u> - As a matter of simple aesthetics, a total column showing that the sum of the Schedule level results are equivalent to the service level results developed in column J (ECOST) or column K (GCOST) of the "RR-Cross-reference" worksheet would improve the presentation.

ECOST and GCOST "E - COS parity ratios"

<u>Issue 10</u> - Avista has prepared a strawman version of the Gas Cost of Service Template that includes summarizing key cost of service results that are necessary to compute revenue-to-cost and parity ratios as defined in the draft rules. Please see Attachment A to these comments.

Please direct any questions regarding these comments to Tara Knox at 509-495-4325 or tara.knox@avistacorp.com or Joe Miller at 509-495-4546 or joe.miller@avistacorp.com.

Sincerely,

Patrick Ehrbar

Director of Regulatory Affairs

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Issue 10

Parity Ratios	Schedule X	Schedule X2	Schedule X3	Schedule X4	Total
At current rates	0.6	1.5	0.8	1.2	
Rate Base	321,257,221	59,244,238	769,069	17,720,472	398,991,000
Proposed Rate of Return	7.52%	7.52%		7.52%	7.52%
Return Requirement	24,157,639	4,455,000	57,832	1,332,530	30,003,000
Total Operating Expenses (net of non-rate revenues)	60,063,478	9,365,547	115,682	2,207,293	71,752,000
Present Revenue from Rates	71,131,816	17,418,557	201,030	3,235,597	91,987,000
Net Income From Present Rates	11,068,338	8,053,010	85,348	1,028,304	20,235,000
Net Income Deficiency(Sufficiency)	13,089,301	(3,598,010)		304,226	9,768,000
Incremental Revenue Related Expenses	765,151	(210,326)		17,784	571,000
Incremental Income Taxes	3,478,688	(956,228)		80,853	2,596,000
Total Cost/Revenue Requirement at Unity	88,464,955	12,653,993	164,592	3,638,460	104,922,000
Revenue-to-Cost Ratio at Present Rates Parity Ratio at Present Rates	0.80 0.92	1.38 1.57		0.89 1.01	0.88 1.00
Proposed Rate Revenue Increase	10,003,000	2,449,000	28,000	455,000	12,935,000
Proposed Revenue from Rates	81,134,816	19,867,557	229,030	3,690,597	104,922,000
Variance from Unity	(7,330,139)	7,213,564	64,438	52,137	(0)
Revenue-to Cost Ratio at Proposed Rates	0.92	1.57	1.39	1.01	1.00
Parity Ratio at Proposed Rates	0.92	1.57	1.39	1.01	1.00
	00.004.007	12.000.001	160 110	2.640.422	104 000 000
Unity per example Filed Study	88,034,807	13,069,291	168,410	3,649,492	104,922,000
variance due to re-allocation of all conversion factor items	430,148	(415,298)	(3,818)	(11,032)	0
as compared to multiplying net income deficiency by ratio of total co	nversion factor comp 0.49%	onents -3.18%	-2.27%	-0.30%	0.00%

			FERC Acct#	Natural gas Results of Operations	Restating Adjustment 1	Restating Adjustment N	Restated Results of Operations	Proforma Adjustment 1	Proforma Adjustment N	Proforma Adjusted Results of Operations	Revenue Requirement Sufficiency/ Deficiency	Revenue Requirement after Rate Change
		Residential sales	480	94,791,000	6,245,000		101,036,000	(29,903,587)	(597)		10,003,000	81,134,81
		Commercial and industrial sales Other sales to public authorities	481 482	45,609,000	225,000		45,834,000	(28,214,413)		17,619,587	2,477,000	20,096,58
		Other sales to public authorities Sales for resale	482 483	53,968,000	(53,968,000)		-			-		-
		Interdepartmental sales	484	225,000	(225,000)			-				-
		Intracompany transfers	485	223,000	(223,000)		-			-		
		Total sa	les of gas	194,593,000	(47,723,000)	-	146,870,000	(58,118,000)	(597)	88,751,403	12,480,000	101,231,40
Total natural gas operat	ing revenues	Provision for rate refunds	496	(2,987,000)			(2,987,000)	2,987,000	(505)	-	4. 400 000	-
•		Revenues from transportation of	rovision for rate refunds	191,606,000	(47,723,000)	-	143,883,000	(55,131,000)	(597)	88,751,403	12,480,000	101,231,40
		res rom transportation of	489.1, 489.2, 489.3	5,088,000	(128,000)		4,960,000	(1,725,000)	597	3,235,597	455,000	3,690,59
		Revenues from storing gas of	,,	-,,	(===)===)		.,,	(-):))		0,200,000	,	-,,
		others	489.4				-			-		-
		Other operating revenues	100 101 102 102 101 105 105									
			490, 491, 492, 493, 494, 495, 496 erating revenues	(300,000) 4,788,000	(929,000) (1,057,000)		(1,229,000) 3,731,000	3,282,000 1,557,000	597	2,053,000 5,288,597	455,000	2,053,00 5,743,5 9
	Total natural gas	operating revenues	rating revenues	196,394,000	(48,780,000)	-	147,614,000	(53,574,000)	-	94,040,000	12,935,000	106,975,00
	•	Manufactured gas production		22 0,22 1,000	(12). 22)		-11,0-1,000	(,,		- 1,-1-,	,_,	
		operation	710	-			-			-		-
			711, 712, 713, 714, 715, 716, 717,									
		and expenses	718	-			-			-		-
	Manufactured gas	Manufactured gas production gas fuels	719, 720, 721, 722, 723, 724									
	production		/19, /20, /21, /22, /23, /24	-			-			•		
	F	Manufactured gas production gas raw materials	725, 726, 727, 728, 728, 729, 730,									
			731, 732, 733, 734 735, 736	-			-			-		-
		Manufactured gas production										
		maintenance	740, 741, 742	-			-			-		-
		Natural gas well head purchases	as production expenses 800		-	-		-	-		-	-
		Natural gas well head purchases,	000									
		intracompany transfers	800.1	-			-			-		
		Natural gas field line purchases	801	-			-			-		-
		Natural gas gasoline plant outlet										
		purchases	802	-			-			-		-
		Natural gas transmission line purchases	803									
T-4-1		Natural gas city gate purchases	804	89,706,000	(38,187,000)		51,519,000	(51,519,000)		-		
Total production expenses		Liquefied natural gas purchases	804.1	-			-			-		-
		Other gas purchases	805	-			-			-		-
		Purchased gas cost adjustments	805.1 806	963,000	(963,000)		-			-		-
		Exchange gas Purchased gas expenses	807	-			-					-
	Other gas supply expenses		607									
		Gas withdrawn from storage - debit	808.1	376,000	(376,000)		-			-		-
		Gas delivered to storage - credit	808.2	-			-			-		-
		Withdrawals of liquefied natural	809.1									
		gas held for processing - debt Deliveries of natural gas for	809.1	-			-			-		-
		processing - credit	809.2	-			-			-		
		Gas used for compressor station										
		fuel - credit	810	-			-			-		-
		Gas used for products extraction -										
		Credit Gas used for other utility	811	(668,000)	668,000		-			-		-
		operations - credit	812	_			_					
		Other gas supply expenses	813	955,000	4,000		959,000	40,000		999,000		999,0
			supply expenses	91,332,000	(38,854,000)	-	52,478,000	(51,479,000)	-	999,000	-	999,00
		Total production expenses	8	91,332,000	(38,854,000)	-	52,478,000	(51,479,000)	-	999,000	-	999,00
		Operation supervision and engineering	814	14.000			14,000			14.000		14,00
		Maps and records	815	14,000			14,000			14,000		14,0
		Wells expenses	816	-			-			-		
		Lines expenses	817	-			-			-		-
		Compressor station expenses	818	-			-			-		-
		Compressor station fuel and power	010									
	Underground storage	Measuring and regulating station	819	-			-			-		-
	expenses - Operation	Measuring and regulating station expenses	820	_			_			_		
										-		-
										-		-
		Purification expenses Exploration and development	821 822	-			-					-

		_	FERC Acct#	Natural gas Results of Operations	Restating Adjustment 1	Restating Adjustment N	Restated Results of Operations	Proforma Adjustment 1	Proforma Adjustment N	Proforma Adjusted Results of Operations	Revenue Requirement Sufficiency/ Deficiency	Revenue Requirement after Rate Change
		Other expenses	824	548,000			548,000			548,000		548,00
		Storage well royalties	825	-			-			-		-
		Rents Total underground storage	826	562,000			562,000			562,000		562,00
		Maintenance supervision and	expenses - operation	302,000	<u>-</u>	<u> </u>	302,000			302,000	-	302,00
		engineering	830	-			-					-
		Maintenance of structures and										
		improvements	831	-			-			-		-
		Maintenance of reservoirs and	832									
		wells Maintenance of lines	833				-			-		
	Underground storage	Maintenance of ompressor station	033									
	expenses - Maintenance	equipment	834	-			-			-		-
		Maintenance of measuring and										
		regulating station equipment	835	-			-			-		-
Total natural gas Storage, terminaling and processing expenses		Maintenance of purification	836									
and processing expenses		equipment Maintenance of other equipment	837	971,000	_	(1,000)	970,000			970,000		970,00
			torage expenses - maintenance	971,000	-	(1,000)		_	-	970,000	_	970,00
		Operation supervision and	noruge expenses municiumee	371,000		(1,000)	370,000			370,000		370,00
		engineering	840	-			-			-		-
		Operation labor and expenses	841	-			-			-		-
	Other storage expenses -	Rents	842	-			-			-		-
	operation	Fuel	842.1 842.2	-			-			-		-
		Power Gas losses	842.3	-			-					-
			er storage expenses - operation		-	-	-	-	-			- :
		Maintenance supervision and	s s s s s s s s s s s s s s s s s s s									
		engineering	843.1	-			-			-		-
		Maintenance of structures and										
		improvements	843.2	-			-			-		-
		Maintenance of gas holders Maintenance of purification	843.3	-			-			-		-
		equipment	843.4	-			-					
	04	Maintenance of liquefaction										
	Other storage expenses - maintenance	equipment	843.5	-			-			-		-
	maniciance	Maintenance of vaporizing										
		equipment	843.6	-			-					-
		Maintenance of compressor equipment	843.7				_					_
		Maintenance of measuring and	043.7									
		regulating equipment	843.8	-			-			-		-
		Maintenance of other equipment	843.9	-			-			-		-
		Other s	torage expenses - maintenance	-	-	-	-	-	-	-	-	1,532,00
		Total natural gas storage, termin Operation supervision and	naling and processing expenses	1,533,000	-	(1,000)	1,532,000	-	-	1,532,000	-	1,532,00
		engineering	850	-			-					_
		System control and load										
		dispatching	851	-			-			-		-
		Communication system expenses	852	-			-			-		-
		Compressor station labor and	052									
		Cas for compressor station fuel	853 854	-			-			-		-
	Transmission expenses -	Gas for compressor station fuel Other fuel and power for	834	-			-					-
	operation	compressor stations	855	-			_					-
	•	Mains expenses	856	-			-			-		-
		Measuring and regulating station										
		expenses	857	-			-			-		-
		Transmission and compression of	050									
		gas by others Other expenses	858 859	-			-			-		-
		Rents	860	-			-			-		-
Total transmission expenses		Othe	er storage expenses - operation	-	-	-	-	-	-	-	-	-
		Maintenance supervision and										
		engineering	861	-			-			-		-
		Maintenance of structures and	962									
		improvements Maintenance of mains	862 863	-			-			-		-
		LIVIAILIEUANCE OF MAINS	6.05	-			-			-		-
	T	Maintenance of compressor station	864	-			-			-		
	Transmission expenses - maintenance		_	-			-			-		-

			FERC Acct #	Natural gas Results of Operations	Restating Adjustment 1	Restating Adjustment N	Restated Results of Operations	Proforma Adjustment 1	Proforma Adjustment N	Proforma Adjusted Results of Operations	Revenue Requirement Sufficiency/ Deficiency	Revenue Requirement after Rate Change
,		Maintenance of communication		=								
		Mointenance of other conjument	866 867	-			-			-		-
	Issue 7.1	Maintenance of other equipment Operation supervision and					-			-		
		engineering	870 er storage expenses - maintenance	1,405,000 1,405,000	(5,000) (5,000)		1,400,000 1,400,000	66,000 66,000		1,466,000 1,466,000		1,466,000 1,466,000
		- Our	Total transmission expenses	1,405,000	(5,000)	<u> </u>	1,400,000	66,000	-	1,466,000		1,466,000
		Distribution load dispatching	871	-	(2,000)		-	33,222		-		-
		Compressor station labor and										
		expenses	872	-			-			-		-
		Compressor station fuel and power (major only)	873									
		Mains and services expenses	874	3,093,000		1,000	3,094,000	161,000		3,255,000		3,255,000
		Measuring and regulating station										
		expenses - general	875	96,000			96,000	6,000		102,000		102,000
	Distribution expenses -	Measuring and regulating station expenses - industrial	876	13,000			13,000			13,000		13,000
	operation		870	13,000			13,000	-		13,000		13,000
		Measuring and regulating station										
		expenses - city gate check stations	877	62,000			62,000	4,000		66,000		66,000
		Meter and house regulator expenses	878									
		Customer installations expenses	878 879	324,000 1,426,000			324,000 1,426,000	9,000 97,000		333,000 1,523,000		333,000 1,523,000
		Other expenses	880	2,095,000	(3,000)		2,092,000	130,000		2,222,000		2,222,000
		Rents	881	31,000	.,,,,,		31,000	1,000		32,000		32,000
			l distribution expenses - operation	7,140,000	(3,000)	1,000	7,138,000	408,000	-	7,546,000	-	7,546,000
Total distribution expenses		Maintenance supervision and	885	95.000			95.000	7.000		102.000		102,000
1 otai distribution expenses		engineering Maintenance of structures and	883	95,000			95,000	7,000		102,000		102,000
		improvements	886	-			-					-
		Maintenance of mains	887	785,000			785,000	49,000		834,000		834,000
		Maintenance of compressor station										
		equipment Maintenance of measuring and	888	-			-			-		-
		regulating station equipment -										
	Distribution expenses -	general	889	211,000			211,000	11,000		222,000		222,000
	maintenance	Maintenance of measuring and		_								
		regulating station equipment -	000									
		industrial Maintenance of measuring and	890	_ 55,000			55,000	2,000		57,000		57,000
		regulating station equipment - city										
		gate	891	38,000			38,000	2,000		40,000		40,000
		Maintenance of services	892	1,087,000		(1,000	1,086,000	58,000		1,144,000		1,144,000
		Maintenance of meters and house regulators	893	1,332,000			1,332,000	79,000		1,411,000		1,411,000
		Maintenance of other equipment	894	1,332,000			1,332,000	8,000		1,411,000		1,411,000
			stribution expenses - maintenance		-	(1,000)		216,000	-	3,986,000		3,986,000
			Total distribution expenses	10,911,000	(3,000)	-	10,908,000	624,000	-	11,532,000	•	11,532,000
Total customer account expenses	Customer account expense	es	901, 902, 903, 904, 905	7,234,000	(267,000)		6,967,000	130,000		7,097,000	49,000	
Total customer service and	Customer service and infor	rmetional avponese	Total customer account expenses 907, 908, 909, 910	7,234,000 8,093,000	(267,000)	-	6,967,000 1,232,000	130,000 27,000	-	7,097,000 1,259,000	49,000	7,146,000 1,259,000
informational expenses	Customer service and innor		ervice and informational expenses		(6,861,000)		1,232,000	27,000		1,259,000		1,259,000
Total administrative and general	Administrative and genera	l operation expenses	920, 921, 922, 923, 924, 925, 926,									
expenses		Total ad	927, 928, 929, 930.1, 930.2, 931	15,045,000 15,045,000	(433,000) (433,000)		14,612,000	1,019,000		15,631,000	26,000 26,000	
	Issu	Ie 8 Total natural cas ad	ministrative and general expenses ministrative and general expenses	15,045,000	(433,000)	-	14,612,000	1,019,000	-	15,631,000 15,631,000	26,000	
	Depreciation expense	gas au	403, 403.1		(,)		- 1,022,000	2,27,000		-	20,500	-
	Depreciation expense prod		403, 403.1	-			-			-		-
	Depreciation expense stora		403, 403.1	627,000	43,000		670,000	(244,000)		426,000		426,000
Total depreciation	Depreciation expense trans Depreciation expense distr		403, 403.1 403, 403.1	11.642.000	567.000	2.000	12,211,000	(384.000)		11.827.000		11.827.000
	Depreciation expense gene		403, 403.1	4,124,000	729,000	2,000	4,853,000	731,000		5,584,000		5,584,000
	Depreciation expense com		403, 403.1	-			-			-		-
	Intensible alter		Total depreciation expenses	16,393,000	1,339,000	2,000		103,000	-	17,837,000	-	17,837,000
	Intangible plant	n of producing natural gas land and	404, 405 404	4,368,000	232,000		4,600,000	-		4,600,000		4,600,000
		and storage land and land rights	404				-			-		-
	Amortization of other limit	ted-term gas plant	404	-			-			-		-
Total amortization	Amortization of other gas	plant	405	_			-			-		-
0	Amortization of gas plant:	acquisition adjustments	406	_			-			-		-
	A		107.1									
	Amortization of property le Amortization of conversion	osses, unrecovered plant and	407.1 407.2	-			-			-		-

			FERC Acet#	Natural gas Results of Operations	Restating Adjustment 1	Restating Adjustment N	Restated Results of Operations	Proforma Adjustment 1	Proforma Adjustment N	Proforma Adjusted Results of Operations	Revenue Requirement Sufficiency/ Deficiency	Revenue Requirement after Rate Change
		•	Total amortization expenses	4,368,000	232,000	-	4,600,000	-	-	4,600,000	-	4,600,000
Regulatory debits and credits	Regulatory debits and cred	lits	407.3, 407.4	(1.561.000)	1.070.000		(491.000)	2.581.000		2.090.000		2.090.000
Regulatory debits and credits			Fotal regulatory debits and credits	(1,561,000)	1,070,000	-	(491,000)	2,581,000	-	2,090,000	-	2,090,000
	Taxes other than income		408.1	14,431,000	(4,748,000)		9,683,000	(1,754,000)		7,929,000	496,000	8,425,000
		es utility operating income	409.1 409.1	2,557,000	64,000	(4,000)	2,617,000	(1,162,000)		1,455,000	2,596,000	4,051,000
Taxes	Income taxes - other taxes Provision for deferred inco		410.1 - 411.1	- 54,000	339,000		393,000	-		393,000		393,000
	Investment tax credit adjus	stment	411.4	(15,000)			(15,000)			(15,000)		(15,000)
			Total taxes	17,027,000	(4,345,000)	(4,000)	12,678,000	(2,916,000)	-	9,762,000	3,092,000	12,854,000
Various utility operating income items	Various utility operating inc	ome items	411.6, 411.7, 411.8, 411.9, 412, 413, 414	-			-			-		-
, , , , , , , , , , , , , , , , , , ,		Total var	ious utility operating income items	-	-	-	-	-	-	-	-	-
Other income and deductions	Various other income and de		421	-			-			-		-
			Total other income and deductions Natural gas operating expenses	171,780,000	(48,127,000)	(3,000)	123,650,000	(49,845,000)		73,805,000	3,167,000	76,972,000
	Net operating inco	me =natural gas operating revenue		24,614,000	(653,000)	3,000	23,964,000	(3,729,000)		20,235,000	9,768,000	30,003,000
							-			-		-
		Organization	301				-			-		-
	Intangible plant	Franchises and consents	302				-			-		-
	intangible plant	Miscellaneous intangible plant	303	36,603,000	T		36,603,000	(3,468,000)		33,135,000		33,135,000
		Land	Total Intangible plant	36,603,000	-	-	36,603,000	(3,468,000)	-	33,135,000	-	33,135,000
		Rights-of-way Issue 7.3	350	910,000			910,000			910,000		910,000
		Structures and improvements	350.2	1,754,000	122,000		1,876,000	-		1,876,000		1,876,000
		Wells	351	13,294,000	122,000		13,416,000	-		13,416,000		13,416,000
		Storage leaseholds and rights Reservoirs	352 352.1				-			-		
	Underground storage	Nonrecoverable natural gas	352.2				-			-		-
	plant	Lines	352.3	722,000			722,000	-		722,000		722,000
		Compressor station equipment Measuring and regulating	353	8,750,000	122,000		8,872,000	-		8,872,000		8,872,000
		equipment	354	921,000	122,000		1,043,000	-		1,043,000		1,043,000
		Purification equipment	355	279,000	,,,,,,		279,000			279,000		279,000
		Other equipment	356	1,812,000	112,000		1,924,000	-		1,924,000		1,924,000
		Land and land rights	Total underground storage plant 365.1	28,442,000	600,000	-	29,042,000	-	-	29,042,000	-	29,042,000
		Rights-of-way	365.2	-			-			-		-
		Structures and improvements	366	-			-			-		-
		Mains Compressor station equipment	367	-			-			-		-
	Transmission Plant	Measuring and regulating station	300									
		equipment	369	-			-			-		-
		Communication equipment	370 371	-			-			-		-
		Other equipment	Total transmission plant		-	-	-	-	-	-	-	-
		Land and land rights	374	261,000	116,000		377,000	8,000		385,000	,	385,000
		Structures and improvements	375	653,000	151,000		804,000	21,000		825,000		825,000
Natural gas plant in service		Mains Compressor station equipment	376 377	226,876,000	15,322,000		242,198,000	7,156,000		249,354,000		249,354,000
		Measuring and regulating station										
		equipment - general	378	3,832,000	177,000		4,009,000	121,000		4,130,000		4,130,000
		Measuring and regulating station										
		equipment - city gate check stations	379	2,130,000	(243,000)		1,887,000	67,000		1,954,000		1,954,000
	Distribution plant	Services	380	169,033,000	10,970,000		180,003,000	5,331,000		185,334,000		185,334,000
		Meters Meter installations	381	57,192,000	(9,197,000)		47,995,000	1,804,000		49,799,000		49,799,000
		House regulators	383	-			-					-
		House regulatory installations	384	-			-	-		-		-
		Industrial measuring and regulating	385	3 650 000	73.000		2 724 000	04.000		3.045.000		3 045 000
		Station equipment Other property on customers'	363	2,659,000	72,000		2,731,000	84,000		2,815,000		2,815,000
		premises	386	-			-	-		-		-
		Other equipment	387	462 626 000	17 3/0 000		400 004 000	14 503 000		40.4 507.000		404 504 000
		Land and land rights	Total distribution plant 389	462,636,000 4,444,000	17,368,000 102,000	-	480,004,000 4,546,000	14,592,000 684,000	-	494,596,000 5,230,000	-	494,596,000 5,230,000
		Structures and improvements	390	27,044,000	12,161,000	1,000	39,206,000	4,165,000		43,371,000		43,371,000
		Office furniture and equipment	391	11,748,000	1,615,000		13,363,000	1,809,000		15,172,000		15,172,000
		Transportation equipment Stores equipment	392 393	11,977,000 850,000	833,000 23,000		12,810,000 873,000	1,844,000 131,000		14,654,000 1,004,000		14,654,000 1,004,000
	1	Stores equipment	3/3	0.50,000	23,000		0/3,000	131,000		1,004,000		1,004,000

			FERC Acct#	Natural gas Results of Operations	Restating Adjustment 1	Restating Adjustment N	Restated Results of Operations	Proforma Adjustment 1	Proforma Adjustment N	Proforma Adjusted Results of Operations	Revenue Requirement Sufficiency/ Deficiency	Revenue Requirement after Rate Change
	General plant	Tools, shop and garage equipm	ent 394	6,346,000	164,000		6,510,000	977,000		7,487,000		7,487,000
	General plant	Laboratory equipment	395	338,000	27,000		365,000	52,000		417,000		417,000
		Power operated equipment	396	3,222,000	4,000		3,226,000	496,000		3,722,000		3,722,000
		Communication equipment	397	11,412,000	1,469,000		12,881,000	1,757,000		14,638,000		14,638,000
		Miscellaneous equipment	398	69,000	5,000		74,000	11,000		85,000		85,000
		Other tangible property	399	-			-	-		-		-
			Total general plant Total natural gas plant in service	77,450,000 605,131,000	16,403,000 34,371,000	1,000	93,854,000 639,503,000	11,926,000 23,050,000		105,780,000 662,553,000		105,780,000 662,553,000
	Intangible plant		101.1	-	34,371,000	1,000	-	23,030,000	-	-		-
	Underground storage plan	t	101.1	-			-			-		-
Property under capital leases	Transmission plant		101.1	-			-			-		-
Troperty under cupital reases	Distribution plant		101.1	-			-			-		-
	General plant		101.1	-			-			-		-
	Intangible plant		Total property under capital leases	-	-	•	-	-	•	-	-	-
	Underground storage plan	•	104	-			-			-		-
	Transmission plant	<u> </u>	104	-			-			-		-
Natural gas plant leased to others	Distribution plant		104	-			-			-		-
	General plant		104	-			-					-
			Total natural gas plant leased to others	-		-	-		-	-	-	-
	Intangible plant		105	-		-	-		-	-		-
	Underground storage plan	t	105	-			-			-		-
Natural gas plant held for future use	Transmission plant		105	-			-			-		-
San Lanna and and	Distribution plant		105	-			-			-		-
	General plant		105	-			-			-		
	Completed construction ne	at classified	Total natural gas plant for future use 106	-	-	•	-	-	•	-	-	-
Completed construction not classified	Completed construction is		l completed construction not classified	-	-		-	-		-	-	-
	Intangible plant		107	-			-			-		-
	Underground storage plan	t	107	-			-			-		-
Construction work in progress	Transmission plant		107	-			-			-		-
Construction work in progress	Distribution plant		107	-			-			-		-
	General plant		107	-			-			-		-
	Intangible plant		Total construction work in progress 108	-	-	-	-	-	-	-	-	-
	Underground storage plan	•	108	(10,933,000)	(431,000)		(11,364,000)			(11,364,000)		(11,364,000)
Accumulated provision for depreciation	Transmission plant	•	108	(10,555,000)	(431,000)		(11,304,000)			(11,304,000)		(11,504,000)
of natural gas utility plant	Distribution plant		108	(145,402,000)	(3,208,000)		(148,610,000)	277,000		(148,333,000)		(148,333,000)
	General plant		108	(22,689,000)	(1,542,000)		(24,231,000)	(497,000)		(24,728,000)		(24,728,000)
	To	tal accumulated provision for d	epreciation of natural gas utility plant	(179,024,000)	(5,181,000)	-	(184,205,000)	(220,000)	-	(184,425,000)	-	(184,425,000)
	Intangible plant		111	(9,028,000)	(796,000)		(9,824,000)	-		(9,824,000)		(9,824,000)
	Underground storage plan	t	111	(118,000)			(118,000)			(118,000)		(118,000)
Accumulated provision for amortization			111	-			-			-		-
of natural gas utility plant	Distribution plant		111				- (537,000)			(637,000)		(637,000)
	General plant	al accumulated provision for a	mortization of natural gas utility plant	(637,000) (9,783,000)	(796,000)		(637,000) (10,579,000)			(637,000) (10,579,000)		(637,000) (10,579,000)
Natural gas plant acquisition	Electric plant acquisition		114	(2,763,000)	(770,000)	-	(10,575,000)	-		(10,575,000)		(10,377,000)
adjustments	plant acquisition (***	-	-		-	-		-	-	-
Accumulated provision for asset	Accumulated provision for	r asset acquisition adjustments	115	-			-					-
acquisition adjustments	•		ision for asset acquisition adjustments	-	-	-	-	-	-	-	-	-
	Gas stored - base gas		117.1	3,960,000		-	3,960,000			3,960,000		3,960,000
Issue 7.4	System balancing gas		117.2	-			-			-		-
Natural gas	Gas stored in reservoirs ar	nd pipelines - noncurrent	117.3	4,395,000			4,395,000			4,395,000		4,395,000
	Gas owed to system gas		117.4	8,355,000			8,355,000			8,355,000		8,355,000
			Total net plant	424,679,000	28,394,000	1,000	8,355,000 453,074,000	22,830,000	<u> </u>	8,355,000 475,904,000	-	8,355,000 475,904,000
	Prepayments		165	727,077,000	20,394,000	1,000	-33,074,000	22,030,000		7/3,704,000		473,904,000
Prepayments			Total prepayments	-	-		-	-		-	-	-
			Total current and accrued assets	-	-	-	-	-		-	-	-
	Other regulatory assets		182.3	8,472,000			8,472,000	95,000		8,567,000		8,567,000
	Miscellaneous deferred de		186	-			-			-		-
	Accumulated deferred inco	ome taxes	190	-			-			-		-
Deferred debits			Total deferred debits	8,472,000	-	-	8,472,000	95,000	-	8,567,000	-	8,567,000
Deferred debits						_	8,472,000	95,000	-	8,567,000	-	8,567,000
Deferred debits	Accumulated provision for	r property incurance	Total deferred debits	8,472,000	-		-,,			-,-,-		
Deferred debits	Accumulated provision for		Total deferred debits 228.1	8,472,000	-			<u>.</u>		-		-
Deferred debits	Accumulated provision for	r injuries and damages	Total deferred debits 228.1 228.2	8,472,000 - - -	-	<u> </u>				- - -		-
Deferred debits Other non current liabilities	Accumulated provision for Accumulated provision for	r injuries and damages r pensions and benefits	Total deferred debits 228.1 228.2 228.3	8,472,000 - - - -	-	-				- - - -		-
	Accumulated provision for Accumulated provision for Accumulated miscellaneou	r injuries and damages r pensions and benefits as operating provisions	Total deferred debits 228.1 228.2	8,472,000 - - - - - -	-		- - - -			- - - - -		- - -
	Accumulated provision for Accumulated provision for	r injuries and damages r pensions and benefits as operating provisions	Total deferred debits 228.1 228.2 228.3 228.4 229 Total non current liabilities	8,472,000	-		- - - - - - -	-		-		- - - - -
	Accumulated provision for Accumulated provision for Accumulated miscellaneou	r injuries and damages r pensions and benefits as operating provisions	Total deferred debits 228.1 228.2 228.3 228.4 229	- - - -	-	-	- - - -	-	-	- - - - - -	·	(566,000)

		FERC Acct #	Natural gas Results of Operations	Restating Adjustment 1	Restating Adjustment N	Restated Results of Operations	Proforma Adjustment 1	Proforma Adjustment N	Proforma Adjusted Results of Operations	Revenue Requirement Sufficiency/ Deficiency	Revenue Requirement after Rate Change
Customer deposits	Te	otal current and accrued liabilities	(566,000)	-		(566,000)	-		(566,000)		(566,000)
	Current and accrued liabili	ies	(566,000)	-	-	(566,000)	-	-	(566,000)	-	(566,000)
	Other deferred credits	253	-			-			-		-
	Accumulated deferred income taxes - accelerated amortization	281	-			-					-
	Accumulated deferred income taxes - other property	282	(88,579,000)	(373,000)	-	(88,952,000)	(607,000)		(89,559,000)		(89,559,000)
	Accumulated deferred income taxes - other	283	(2,144,000)			(2,144,000)			(2,144,000)		(2,144,000)
Deferred credits	Accumulated deferred investment tax credits	255	-			-			-		-
	Customer advances for construction	252	-			-			-		-
	Other regulatory liabilities	254	(753,000)	(7,000)		(760,000)	-		(760,000)		(760,000)
		Total deferred credits	(91,476,000)	(380,000)	-	(91,856,000)	(607,000)	-	(92,463,000)	-	(92,463,000)
	Total deferred credits		(91,476,000)	(380,000)	-	(91,856,000)	(607,000)	-	(92,463,000)	-	(92,463,000)
Working capital allowance	Working capital allowance		7,549,000			7,549,000			7,549,000		7,549,000
working capital anowance		Total working capital allowance	7,549,000	-	-	7,549,000	-	-	7,549,000	-	7,549,000
		Total rate base	348,658,000	28,014,000	1,000	376,673,000	22,318,000		398,991,000		398,991,000

			FERC Acct #	Schedule X	Schedule X	Schedule X	Schedule X	TOTAL
		Residential sales	480	71,131,816				71,131,816
		Commercial and industrial sales	481		17,418,557	201,030		17,619,587
		Other sales to public authorities	482					-
		Sales for resale	483					-
		Interdepartmental sales	484					_
		Intracompany transfers	485					_
T-4-141	4!		Total sales of gas	71,131,816	17,418,557	201,030	-	88,751,403
Total natural gas op	erating revenues	Provision for rate refunds	496					-
		Total revenues net of prov	ision for rate refunds	71,131,816	17,418,557	201,030	-	88,751,403
		Revenues from transportation of gas	489.1, 489.2, 489.3				3,235,597	3,235,597
		Revenues from storing gas of others	489.4					-
			490, 491, 492, 493,					
		Other operating revenues	494, 495, 496	1,691,772	259,781	2,949	98,498	2,053,000
		Total oth	er operating revenues	1,691,772	259,781	2,949	3,334,095	5,288,597
		Total natural g	as operating revenues	72,823,588	17,678,338	203,979	3,334,095	94,040,000
		Manufactured gas production operation	710					-
		Manufactured gas production labor and	711, 712, 713, 714,					
		expenses	715, 716, 717, 718					_
			719, 720, 721, 722,					
		Manufactured gas production gas fuels	723, 724					_
			725, 726, 727, 728,					
	Manufactured gas production	Manufactured gas production gas raw	728, 729, 730, 731,					
		materials	732, 733, 734 735,					
			736					_
		Manufactured gas production						
		maintenance	740, 741, 742					_
			as production expenses	-	-	-	-	-
		Natural gas well head purchases	800					-
		Natural gas well head purchases,						
		intracompany transfers	800.1					-
		Natural gas field line purchases	801					-
		Natural gas gasoline plant outlet	•					
		purchases	802					-
		Natural gas transmission line purchases	803					-
T-4-1 d4:		Natural gas city gate purchases	804					-
Total production expenses		Liquefied natural gas purchases	804.1					-
		Other gas purchases	805					-
		Purchased gas cost adjustments	805.1					-
		Exchange gas	806					-
		Purchased gas expenses	807					-
	Other gas supply expenses	Gas withdrawn from storage - debit	808.1					-
		Gas delivered to storage - credit	808.2					-
		Withdrawals of liquefied natural gas held						
		for processing - debt	809.1					-
		Deliveries of natural gas for processing -						
		credit	809.2					_
		Gas used for compressor station fuel -						
		credit	810					-
		Gas used for products extraction - credit	811					
		Gas used for other utility operations -						
		credit	812					_
		Other gas supply expenses	813	674,600	287,197	4,964	32,239	999,000
	I	B		3. 1,000	_0,,_0,	.,554	32,233	333,030

			FERC Acct #	Schedule X	Schedule X	Schedule X	Schedule X	TOTAL
			as supply expenses	674,600	287,197	4,964	32,239	999,000
			oduction expenses	674,600	287,197	4,964	32,239	999,000
		Operation supervision and engineering	814	9,513	4,122	73	293	14,000
		Maps and records	815					-
		Wells expenses	816					-
		Lines expenses	817					-
		Compressor station expenses	818					-
		Compressor station fuel and power	819					-
	Underground storage expenses -	Measuring and regulating station	0.00					
	operation	expenses	820					-
		Purification expenses	821					-
		Exploration and development	822					-
		Gas losses	823 824					
		Other expenses		372,368	161,333	2,844	11,454	548,000
		Storage well royalties	825					-
		Rents	826	201.001	1/5 155	2018	44.545	-
		Total underground storage ex	xpenses - operation	381,881	165,455	2,917	11,747	562,000
		Maintenance supervision and engineering	830					
		Maintenance of structures and						
		improvements	831					-
		Maintenance of reservoirs and wells	832					-
	Underground storage expenses -	Maintenance of lines	833					-
	maintenance	Maintenance of compressor station						
	mamerance	equipment	834					-
Total natural gas storage, terminaling		Maintenance of measuring and regulating						
and processing expenses		station equipment	835					-
		Maintenance of purification equipment	836					-
		Maintenance of other equipment	837	659,119	285,572	5,035	20,275	970,000
		Total underground storage expe		659,119	285,572	5,035	20,275	970,000
		Operation supervision and engineering	840					-
		Operation labor and expenses	841					-
	04	Rents	842 842.1					-
	Other storage expenses - operation	Fuel						-
		Power	842.2 842.3					-
		Gas losses					_	-
		Other storage ex	xpenses - operation				-	<u> </u>
		Maintenance supervision and engineering	843.1					-
		Maintenance of structures and						
		improvements	843.2					-
		Maintenance of gas holders	843.3					-
		Maintenance of purification equipment	843.4					-
	Other storage expenses - maintenance	Maintenance of liquefaction equipment	843.5					-
		Maintenance of vaporizing equipment	843.6					-
		Maintenance of compressor equipment	843.7					-
		Maintenance of measuring and regulating	0.42.0					
		equipment	843.8					-
		Maintenance of other equipment	843.9					-
	The state of the s	Other storage expe		1 041 000	451 027	7.052	32,022	1 532 000
	1	otal natural gas storage, terminaling and pr	850	1,041,000	451,027	7,952	32,022	1,532,000
		Operation supervision and engineering System control and load dispatching	851					-
		Communication system expenses	852					-
	1	Communication system expenses	034					-

Compresses station laber and expresses S51 Control of the properties of the pr			-	FERC Acct #	Schedule X	Schedule X	Schedule X	Schedule X	TOTAL
Class for compression station lated S9-4 Compression station lated Compression stations S5-5 Compression stations S5-5 Compression stations S5-7 Compression stations			Compressor station labor and expenses	853					-
Other flue and power for compressors S75 S									_
Transmission expenses - operation Saloans SSS SSS Measuring and regulating station SSS S			Other fuel and power for compressor						
Messauring and regularing station 1				855					-
Segments		Transmission expenses - operation		856					-
Transmission expenses Other coppenses 8.88 Other coppenses 8.89 Other storage expenses operation Total transmission expenses Maintenance of structures and supervision and engineering Minimeture of structures and supervision and engineering Minimeture of structures and structures and supervision and engineering Minimeture of structures and structures and supervision and engineering Minimeture of structures and structures and structures and supervision expenses - maintenance of compressor station expenses - maintenance of compressor station expenses and structures and supervision expenses and structures and supervision expenses of the structures and structures and supervision expenses of the structure and structures and structures and supervision expenses of the structure and structures and supervision expenses of the structure and structures and s			Measuring and regulating station						
Other storage expenses 858 Other storage expenses operation Other storage expenses Other storage			expenses	857					-
Total transmission expenses S9 Color storage expenses, operation S S S S S S S S S			Transmission and compression of gas by						
Part			others	858					-
Total transmission expenses			Other expenses	859					-
Maintenance supervision and engineering 861			Rents	860					-
Maintenance supervision and engineering 861	Total transmission expenses		Other storage 6	expenses - operation	-	-		-	-
Maintenance of mains	Total transmission expenses		Maintenance supervision and engineering	861					-
Maintenance of maints			Maintenance of structures and						
Transmission expenses - maintenance of compressor station cupin more complement cupin more complement cupin more cupin more cupin more cupin more cup			improvements	862					-
Transmission expenses - maintenance of measuring and regulating sation equipment 86.7 1.63.003 224.008 2.780 76.209 1.466.000			Maintenance of mains	863					-
Transmission expenses - maintenance of measuring and regulating station equipment sequence of communication sequence of communication sequence of communication sequence of other equipment set of the storage expenses - maintenance of 1,163,003 224,008 2,780 76,209 1,466,000 Total transmission expenses - maintenance of 1,163,003 224,008 2,780 76,209 1,466,000 Total transmission expenses - maintenance of 1,163,003 224,008 2,780 76,209 1,466,000 Total transmission expenses - maintenance of 1,163,003 224,008 2,780 76,209 1,466,000 Total transmission expenses - maintenance of 1,163,003 224,008 2,780 76,209 1,466,000 Total transmission expenses - maintenance of 1,163,003 224,008 2,780 76,209 1,466,000 Total transmission expenses - maintenance of 1,163,003 224,008 2,780 76,209 1,466,000 Total transmission expenses - maintenance of 1,163,003 224,008 2,780 76,209 1,466,000 Total transmission expenses - maintenance of 1,163,003 224,008 2,780 76,209 1,466,000 Total transmission expenses - maintenance of 1,163,003 224,008 2,780 76,209 1,466,000 Total transmission expenses - maintenance of 1,163,003 2,100 Total transmission e			Maintenance of compressor station						
Maintenance of measuring and regulating Sation (equipment Sa		Transmission expenses - maintenance		864					-
Maintenance of communication Sofi		Transmission expenses maintenance	Maintenance of measuring and regulating						
Compressor station labor and expineering 870 1.163,003 224,008 2.780 76,209 1.466,000				865					-
Maintenance of other equipment 870 1.163,003 224,008 2.780 76.209 1.466,000									
Operation supervision and engineering 870			1 1						-
Other storage expenses - maintenance									-
Distribution load dispatching									
Distribution load dispatching 871									
Compressor station labor and expenses 872 Compressor station fuel and power (major only) 873 Mains and services expenses 874 2,576,637 493,130 6,046 179,187 3,255,000 Measuring and regulating station expenses - operation Measuring and regulating station expenses - industrial 875 64,633 24,661 404 12,302 102,000 Measuring and regulating station expenses - industrial 876 - 11,042 187 1,771 13,000 Measuring and regulating station expenses - industrial 876 - 11,042 187 1,771 13,000 Measuring and regulating station expenses - industrial 877 41,821 15,957 262 7,960 66,000 Meter and house regulator expenses 878 290,615 37,939 424 4,023 333,000 Meter and house regulator expenses 879 1,494,231 28,381 18 369 1,523,000 Meter and house regulator expenses 880 1,843,154 285,424 3,521 89,901 2,222,000 Meter and house regulator expenses 880 1,843,154 285,424 3,521 89,901 2,222,000 Meter and house regulator expenses 880 1,843,154 285,424 4,111 51 1,295 32,000 Meter and house regulator expenses operation 6,337,634 900,644 10,914 296,808 7,546,000					1,163,003	224,008	2,780	76,209	1,466,000
Compressor station fuel and power (major only) 873 1,000									-
Comparison of the company of the c				672					-
Mains and services expenses 874 2,576,637 493,130 6,046 179,187 3,255,000 Measuring and regulating station expenses - operation Expenses - industrial 875 64,633 24,661 404 12,302 102,000 Measuring and regulating station expenses - operation Measuring and regulating station expenses - industrial 876 - 11,042 187 1,771 13,000 Measuring and regulating station expenses - industrial 876 - 11,042 187 1,771 13,000 Measuring and regulating station expenses 878 290,615 37,939 444 40,23 333,000 Measuring and regulatior expenses 878 290,615 37,939 444 40,23 333,000 Customer installations expenses 879 1,494,231 28,381 18 369 1,523,000 Customer installations expenses 880 1,843,154 285,424 3,521 89,901 2,222,000 Rents 881 26,544 4,111 51 1,295 32,000 Total distribution expenses - operation 6,337,634 900,644 10,914 296,808 7,546,000 Total distribution expenses 886 Maintenance of structures and improvements 886 Maintenance of mains 887 544,879 208,751 2,673 77,696 834,000 Maintenance of measuring and regulating 889 140,671 53,674 880 26,775 222,000 Maintenance of measuring and regulating 889 140,671 53,674 880 26,775 222,000 Maintenance of measuring and regulating 889 140,671 53,674 880 26,775 222,000 Maintenance of measuring and regulating 889 140,671 53,674 880 26,775 222,000 Maintenance of measuring and regulating 889 140,671 53,674 880 26,775 222,000 Maintenance of measuring and regulating 889 140,671 53,674 880 26,775 222,000 Maintenance of measuring and regulating 889 140,671 53,674 880 26,775 222,000 Maintenance of measuring and regulating 889 140,671 53,674 880 26,775 222,000 Maintenance of measuring and regulating 889 140,671 53,674 880 26,7				972					
Distribution expenses - operation Distribution expenses - maintenance Distribution expenses - operation Distribution expenses - maintenance Distribution expenses - operation Distribution expenses - maintenance Distribution expenses - operation Distribution expenses Distribution expenses - operation Distribution expenses Distribution expenses					2 576 627	402 120	6.046	170 197	2 255 000
Distribution expenses - operation Distribution expenses - maintenance Distribution expenses - maintenance Distribution expenses - operation Distribution expenses - maintenance Distribution expenses - operation			•	0/4	2,376,637	495,150	6,046	1/9,16/	3,233,000
Distribution expenses - operation Measuring and regulating station expenses - industrial 876 11,042 187 1,771 13,000				875	64 622	24 661	404	12 202	102.000
Expenses - industrial 876 - 11,042 187 1,771 13,000				075	04,033	24,001	404	12,302	102,000
Measuring and regulating station expenses - city gate check stations 877 41,821 15,957 262 7,960 66,000 Meter and house regulator expenses 878 290,615 37,939 424 4,023 333,000 Customer installations expenses 879 1,494,231 28,381 18 369 1,523,000 Other expenses 880 1,843,154 285,424 3,521 89,901 2,222,000 Rents 881 26,544 4,111 51 1,295 32,000 Total distribution expenses - operation 6,337,634 900,644 10,914 296,808 7,546,000 Maintenance supervision and engineering 885 80,918 15,586 193 5,302 102,000 Maintenance of structures and improvements 886 -		Distribution expenses - operation		876	_	11 0/12	197	1 771	13 000
expenses - city gate check stations			•	0.0	-	11,042	107	1,//1	13,000
Meter and house regulator expenses 878 290,615 37,939 424 4,023 333,000				877	41 871	15 957	262	7 960	66,000
Customer installations expenses 879 1,494,231 28,381 18 369 1,523,000 Other expenses 880 1,843,154 285,424 3,521 89,901 2,222,000 Rents 881 26,544 4,111 51 1,295 32,000 Total distribution expenses - operation 6,337,634 900,644 10,914 296,808 7,546,000 Total distribution expenses - operation 6,337,634 900,644 10,914 296,808 7,546,000 Maintenance supervision and engineering 885 80,918 15,586 193 5,302 102,000 Maintenance of structures and improvements 886									
Other expenses 880 1,843,154 285,424 3,521 89,901 2,222,000 Rents 881 26,544 4,111 51 1,295 32,000 Total distribution expenses - operation 6,337,634 900,644 10,914 296,808 7,546,000 Maintenance supervision and engineering 885 80,918 15,586 193 5,302 102,000 Maintenance of structures and improvements 886									
Rents									
Total distribution expenses			•						
Maintenance supervision and engineering 885 80,918 15,586 193 5,302 102,000				expenses - operation					
Maintenance of structures and improvements 886 - - - - - - - - -						,	,	,	
Improvements	Total distribution expenses		iviaintenance supervision and engineering	885	80,918	15,586	193	5,302	102,000
Maintenance of mains 887 544,879 208,751 2,673 77,696 834,000			Maintenance of structures and						
Maintenance of compressor station equipment 888 Maintenance of measuring and regulating station equipment 9889 Distribution expenses - maintenance Maintenance of measuring and regulating station equipment - general 889 Maintenance of measuring and regulating 140,671 53,674 880 26,775 222,000			improvements		-	-	-	-	-
equipment 888 Maintenance of measuring and regulating station equipment 9889 Distribution expenses - maintenance of measuring and regulating Maintenance of measuring and regulating 140,671 53,674 880 26,775 222,000				887	544,879	208,751	2,673	77,696	834,000
Distribution expenses - maintenance of measuring and regulating station equipment - general 889 140,671 53,674 880 26,775 222,000 Maintenance of measuring and regulating			Maintenance of compressor station						
Distribution expenses - maintenance station equipment - general 889 140,671 53,674 880 26,775 222,000 Maintenance of measuring and regulating				888					-
Maintenance of measuring and regulating									
Maintenance of measuring and regulating		Distribution expenses - maintenance		889	140,671	53,674	880	26,775	222,000
<u>station equipment - industrial</u> 890 - 48,415 820 7,765 57,000		2.52100001 expenses - maintenance							
			station equipment - industrial	890	-	48,415	820	7,765	57,000

			FERC Acct #	Schedule X	Schedule X	Schedule X	Schedule X	TOTAL
		Maintenance of measuring and regu	ating					
		station equipment - city gate	891	25,346	9,671	159	4,824	40,000
		Maintenance of services	892	1,118,390	21,242	51	4,317	1,144,000
		Maintenance of meters and house		, , , , , ,	,		· ·	, , ,
		regulators	893	1,231,403	160,755	1,797	17,046	1,411,00
	I -	Maintenance of other equipment	894	139,624	26,893	334	9,149	176.00
		1 1	ion expenses - maintenance	3,281,231	544,987	6,906	152,876	3,986,000
			Total distribution expenses	9,618,865	1,445,631	17,820	449,684	11,532,000
			901, 902, 903, 904,	3,020,000	2,110,002	17,020	,	11,002,000
Total customer account expenses	Customer account expenses		905	6,880,848	199,687	945	15,520	7,097,00
Total customer account expenses		Total o	ustomer account expenses	6,880,848	199,687	945	15,520	7,097,000
Total customer service and	Customer service and informational exp		907, 908, 909, 910	1,235,218	23,461	15	305	1,259.00
informational expenses	Customer service and informational exp		nd informational expenses	1,235,218	23,461	15	305	1,259,00
informational expenses		Total customer service a	920, 921, 922, 923,	1,233,210	23,401	13	303	1,239,00
			920, 921, 922, 923, 924, 925, 926, 927.					
Total administrative and general	Administrative and general operation ex	penses	. ,,,.					
expenses			928, 929, 930.1,	40.545.004	4 5 6 4 6 7 4	40.004		45 504 00
			930.2, 931	13,645,284	1,561,671	19,291	404,754	15,631,000
	Iggue 8		tive and general expenses	13,645,284	1,561,671	19,291	404,754	15,631,000
	Issue 8	Total natural gas operating	403, 403.1	34,258,819	4,192,683	53,766	1,010,733	39,516,000
	Depreciation expense							-
	Depreciation expense production		403, 403.1					-
	Depreciation expense storage and termin	naling	403, 403.1	289,469	125,416	2,211	8,904	426,000
Total depreciation	Depreciation expense transmission		403, 403.1					-
Total depresation	Depreciation expense distribution		403, 403.1	9,443,538	1,771,253	21,878	590,331	11,827,000
	Depreciation expense general plant		403, 403.1	4,887,247	547,702	6,774	142,278	5,584,000
	Depreciation expense common		403, 403.1					-
		T	otal depreciation expenses	14,620,253	2,444,371	30,863	741,513	17,837,000
	Intangible plant		404, 405	4,014,970	458,574	5,672	120,784	4,600,000
	Amortization and depletion of producing		404					-
	Amortization of underground storage lar	nd and land rights	404					-
	Amortization of other limited-term gas p	plant	404					-
Total amortization	Amortization of other gas plant		405					-
	Amortization of gas plant acquisition ad	justments	406					-
	Amortization of property losses, unrecov	vered plant and regulatory	407.1					_
	Amortization of conversion expense		407.2					-
	_	T	otal amortization expenses	4,014,970	458,574	5,672	120,784	4,600,000
D 14 1124 1 124	Regulatory debits and credits	Regulatory debits and credits	407.3, 407.4	2,157,629	(53,162)	(657)	(13,810)	2,090,000
Regulatory debits and credits		-	gulatory debits and credits	2,157,629	(53,162)	(657)	(13,810)	2,090,000
	Taxes other than income		408.1	6,186,443	1,384,189	16,950	341,418	7,929,000
				410,637	951,352	9,553	83,457	1,455,000
	Income taxes - federal taxes utility opera	iting income	409.1			-,	,	
Tr.	Income taxes - federal taxes utility opera Income taxes - other taxes utility operati		409.1	410,037	331,332			
Taxes						2.582	22,557	393,000
Taxes	Income taxes - other taxes utility operati Provision for deferred income taxes		409.1 410.1 - 411.1	110,725	257,135	2,582 (99)	22,557	
Taxes	Income taxes - other taxes utility operati		409.1 410.1 - 411.1 411.4	110,725 (4,226)	257,135 (9,814)	(99)	(861)	(15,000
Taxes	Income taxes - other taxes utility operati Provision for deferred income taxes		409.1 410.1 - 411.1 411.4 Total taxes	110,725	257,135			(15,000
	Income taxes - other taxes utility operati Provision for deferred income taxes Investment tax credit adjustment		409.1 410.1 - 411.1 411.4 Total taxes 411.6, 411.7, 411.8,	110,725 (4,226)	257,135 (9,814)	(99)	(861)	393,000 (15,000 9,762,000
Taxes Various utility operating income items	Income taxes - other taxes utility operati Provision for deferred income taxes		409.1 410.1 - 411.1 411.4 Total taxes	110,725 (4,226)	257,135 (9,814)	(99)	(861)	(15,000
	Income taxes - other taxes utility operati Provision for deferred income taxes Investment tax credit adjustment	ng income	409.1 410.1 - 411.1 411.4 Total taxes 411.6, 411.7, 411.8, 411.9, 412, 413, 414	110,725 (4,226)	257,135 (9,814) 2,582,862	(99)	(861) 446,572	(15,00
Various utility operating income items	Income taxes - other taxes utility operati Provision for deferred income taxes Investment tax credit adjustment Various utility operating income items	ng income	409.1 410.1 - 411.1 411.4 Total taxes 411.6, 411.7, 411.8, 411.9, 412, 413, 414 ity operating income items	110,725 (4,226) 6,703,579	257,135 (9,814)	(99)	(861)	(15,000 9,762,000
	Income taxes - other taxes utility operati Provision for deferred income taxes Investment tax credit adjustment	ng income Total various util	409.1 410.1 - 411.1 411.4 Total taxes 411.6, 411.7, 411.8, 411.9, 412, 413, 414 (ity operating income items) 421	110,725 (4,226) 6,703,579	257,135 (9,814) 2,582,862	(99)	(861) 446,572	(15,000
Various utility operating income items	Income taxes - other taxes utility operati Provision for deferred income taxes Investment tax credit adjustment Various utility operating income items	ng income Total various util Total otl	409.1 410.1 - 411.1 411.4 Total taxes 411.6, 411.7, 411.8, 411.9, 412, 413, 414 ity operating income items 421 ter income and deductions	110,725 (4,226) 6,703,579	257,135 (9,814) 2,582,862	(99) 28,987	(861) 446,572	(15,000 9,762,000 - - -
Various utility operating income items	Income taxes - other taxes utility operati Provision for deferred income taxes Investment tax credit adjustment Various utility operating income items Various other income and deduction items	ng income Total various util Total otl	409.1 410.1 - 411.1 411.4 Total taxes 411.6, 411.7, 411.8, 411.9, 412, 413, 414 ity operating income items 421 ter income and deductions ral gas operating expenses	110,725 (4,226) 6,703,579	257,135 (9,814) 2,582,862	(99)	(861) 446,572	9,762,000 - -

			FERC Acct #	Schedule X	Schedule X	Schedule X	Schedule X	TOTAL
		Organization	301					-
	Intangible plant	Franchises and consents	302					-
	intangible plant	Miscellaneous intangible plant	303	28,799,771	3,384,134	41,868	909,227	33,135,000
			Total intangible plant	28,799,771	3,384,134	41,868	909,227	33,135,000
		Land		618,348	267,908	4,723	19,021	910,000
		Rights-of-way	350					-
		Structures and improvements	350.2	1,274,749	552,302	9,737	39,212	1,876,000
		Wells	351	9,116,221	3,949,723	69,635	280,421	13,416,000
		Storage leaseholds and rights	352					-
		Reservoirs	352.1					-
	Underground storage plant	Nonrecoverable natural gas	352.2					
		Lines	352.3	490,602	212,560	3,747	15,091	722,000
		Compressor station equipment	353 354	6,028,557	2,611,952	46,049	185,442	8,872,000
		Measuring and regulating equipment	355	708,722	307,063	5,414	21,801	1,043,000
		Purification equipment	356	189,582	82,139	1,448 9,986	5,832 40,215	279,000 1,924,000
		Other equipment Total unc	lerground storage plant	1,307,365 19,734,146	566,433 8,550,079	150,740	607,035	29,042,000
		Land and land rights	365.1	17,734,140	0,000,019	130,740	007,033	22,042,000
		Rights-of-way	365.2					_
		Structures and improvements	366					_
		Mains	367					-
	m	Compressor station equipment	368					_
	Transmission plant	Measuring and regulating station						
		equipment	369					-
		Communication equipment	370					-
		Other equipment	371					-
			otal transmission plant	-	-	-	-	-
		Land and land rights	374	305,427	58,829	730	20,014	385,000
Natural gas plant in service		Structures and improvements	375	654,487	126,062	1,564	42,887	825,000
		Mains	376	162,911,121	62,413,590	799,220	23,230,069	249,354,000
		Compressor station equipment	377					-
		Measuring and regulating station	270	2.545.005	000 500	46.074	100 110	
		equipment - general	378	2,616,985	998,529	16,374	498,112	4,130,000
		Measuring and regulating station equipment - city gate check stations	379	1,238,157	472,427	7,747	235,669	1,954,000
		Services	380	181,185,029	3,441,358	8,223	699,390	185,334,000
	Distribution plant	Meters	381	43,460,404	5,673,579	63,406	601,611	49,799,000
		Meter installations	382	45,400,404	3,073,373	03,400	001,011	45,755,000
		House regulators	383					_
		House regulatory installations	384					_
		Industrial measuring and regulating	-					
		station equipment	385	-	2,391,010	40,484	383,506	2,815,000
		Other property on customers' premises.	386					-
		Other equipment	387					-
		r	Total distribution plant	392,371,610	75,575,383	937,748	25,711,259	494,596,000
		Land and land rights	389	4,577,418	512,980	6,344	133,258	5,230,000
		Structures and improvements	390	37,959,307	4,254,010	52,611	1,105,071	43,371,000
		Office furniture and equipment	391	13,278,887	1,488,134	18,404	386,575	15,172,000
		Transportation equipment	392	12,825,521	1,437,326	17,776	373,377	14,654,000
		Stores equipment	393	878,724	98,477	1,218	25,581	1,004,000
	General plant	Tools, shop and garage equipment	394	6,552,796	734,357	9,082	190,765	7,487,000
	1	Laboratory equipment	395	364,968	40,901	506	10,625	417,000
		Power operated equipment	396 397	3,257,581	365,069	4,515	94,835	3,722,000
1		Communication equipment	397	12,811,518	1,435,757	17,757	372,969	14,638,000

			FERC Acct #	Schedule X	Schedule X	Schedule X	Schedule X	TOTAL
		Miscellaneous equipment	398	74,394	8,337	103	2,166	85,000
		Other tangible property	399					-
			Total general plant	92,581,114	10,375,348	128,316	2,695,221	105,780,000
		Total natu	ral gas plant in service	533,486,641	97,884,945	1,258,673	29,922,741	662,553,000
Property under capital leases	Intangible plant		101.1					-
	Underground storage plant		101.1					-
	Transmission plant		101.1					-
	Distribution plant		101.1					-
	General plant		101.1					-
		Total proper	ty under capital leases	-	-	-	-	-
Natural gas plant leased to others	Intangible plant		104					-
	Underground storage plant		104					-
	Transmission plant		104					-
	Distribution plant		104					-
	General plant		104					-
		Total natural ga	s plant leased to others	-	-	-	-	-
	Intangible plant		105					-
	Underground storage plant		105					-
Natural gas plant held for future use	Transmission plant		105					-
	Distribution plant		105					-
	General plant		105					-
		Total natural g	gas plant for future use	-	-	-	-	-
Completed construction not classified	Completed construction not classified		106					-
Construction work in progress		Total completed con	struction not classified	-	-	-	-	-
	Intangible plant		107					-
	Underground storage plant		107					-
	Transmission plant		107					-
	Distribution plant		107					-
	General plant		107					-
		Total constru	ction work in progress	-	-	-	-	-
	Intangible plant		108					-
	Underground storage plant		108	(7,802,061)	(3,380,346)	(59,597)	(239,996)	(11,482,000)
Accumulated provision for depreciation	Transmission plant		108					-
of natural gas utility plant	Distribution plant		108	(118,631,617)	(21,958,128)	(272,404)	(7,470,851)	(148,333,000)
	General plant		108	(21,642,520)	(2,425,426)	(29,996)	(630,057)	(24,728,000)
		mulated provision for depreciation of n		(148,076,199)	(27,763,900)	(361,996)	(8,340,905)	(184,543,000)
	Intangible plant		111	(9,103,536)	(1,060,914)	(13,125)	(283,425)	(10,461,000)
	Underground storage plant		111					-
Accumulated provision for amortization	Transmission plant		111					-
of natural gas utility plant	Distribution plant		111					-
	General plant		111					<u> </u>
		mulated provision for amortization of n		(9,103,536)	(1,060,914)	(13,125)	(283,425)	(10,461,000)
Natural gas plant acquisition	Natural gas plant acquisition adjustmen		114					-
adjustments	A	Total natural gas plant a		-	-	-	-	-
Accumulated provision for asset acquisition adjustments	Accumulated provision for asset acqui		115					
acquisition adjustments		Total accumulated provision for asset a	•	2 600 026	1 465 045	20.55	00 770	2,000,000
Natural gas	Gas stored - base gas System balancing gas		117.1 117.2	2,690,829	1,165,845	20,554	82,772	3,960,000
	Gas stored in reservoirs and pipelines -	n on oxyment	117.3	2 000 425	1 202 000	22.042	01.064	4 205 000
	Gas stored in reservoirs and pipelines - Gas owed to system gas	- HOHEUITEHL	117.3	2,986,425	1,293,900	22,812	91,864	4,395,000
	Gas Owed to system gas		117.4	5,677,253	2,459,745	43,366	174,636	8,355,000
			Total net plant	381,984,159	71,519,875	926,918	21,473,048	475,904,000
	Proporments		1 0tal net plant 165	301,704,139	/1,519,0/5	920,918	41,473,048	475,904,000
Prepayments	Prepayments		Total prepayments	_				
1 repayments			Total prepayments	•	•	•	•	-

		FERC Acct #	Schedule X	Schedule X	Schedule X	Schedule X	TOTAL
	Total cur	rrent and accrued assets	-	-	-	-	-
Deferred debits	Other regulatory assets	182.3	8,567,000				8,567,000
	Miscellaneous deferred debits	186					-
	Accumulated deferred income taxes	190					-
		Total deferred debits	8,567,000	-	-	-	8,567,000
		Total deferred debits	8,567,000	-	-	-	8,567,000
Other non current liabilities	Accumulated provision for property insurance	228.1					-
	Accumulated provision for injuries and damages	228.2					-
	Accumulated provision for pensions and benefits	228.3					-
	Accumulated miscellaneous operating provisions	228.4					-
	Accumulated provision for rate refunds	229					-
	Tot	al non current liabilities	-	-	-	-	-
	Oth	er non current liabilities	-	-	-	-	-
Customer deposits	Customer deposits	235	(566,000)				(566,000)
		nt and accrued liabilities	(566,000)	-	-	-	(566,000)
	Current and accrued liabilities		(566,000)	-	-	-	(566,000)
Deferred credits	Other deferred credits	253					-
	Accumulated deferred income taxes - accelerated amortization property	281					-
	Accumulated deferred income taxes - other property	282	(72,048,677)	. , , ,	(170,763)	(4,059,593)	(89,559,000)
	Accumulated deferred income taxes - other	283	(2,144,000)				(2,144,000)
	Accumulated deferred investment tax credits	255					-
	Customer advances for construction	252					-
	Other regulatory liabilities	254	(613,704)	(110,952)	(1,427)	(33,917)	(760,000)
		Total deferred credits	(74,806,381)	(13,390,919)	(172,190)	(4,093,510)	(92,463,000)
	Total deferred credits		(74,806,381)	(13,390,919)	(172,190)	(4,093,510)	(92,463,000)
Working capital allowance	Working capital allowance		6,078,443	1,115,282	14,341	340,934	7,549,000
	Total w	orking capital allowance	6,078,443	1,115,282	14,341	340,934	7,549,000
		Total rate base	321,257,221	59,244,238	769,069	17,720,472	398,991,000