

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UG-20_____

EXH. JCA-2

JOEL C. ANDERSON

REPRESENTING AVISTA CORPORATION

Line No.	A	B	C									
			FERC Acct #	Total Washington CBR/ROO	Deferred FITRate Base	Deferred Debitsand Credits	Working Capital	RemoveAMI Rate Base	EliminateB & O Taxes	RestateProperty Taxes	UncollectibleExpense	RegulatoryExpense
			Adjustment Number	1Adj G-ROO	1.01G-DFIT	1.02G-DDC	1.03G-WC	1.04G-AMI	2.01G-EBO	2.02G-RPT	2.03G-UE	2.04G-RE
1			480	97,151,000	-	-	-	-	(5,116,000)	-	-	-
2		Residential sales	481	47,979,000	-	-	-	-	-	-	-	-
3		Commercial and industrial sales	484	210,000	-	-	-	-	-	-	-	-
4		Interdepartmental Revenue	499	(2,788,000)	-	-	-	-	-	-	-	-
5		Unbilled Revenue	489.9	5,183,000	-	-	-	-	(131,000)	-	-	-
6		From Transportation of Gas										
7		Natural gas operating revenues		147,735,000	-	-	-	-	(5,247,000)	-	-	-
8		Off System Sales	483/484	55,067,000	-	-	-	-	-	-	-	-
9		Miscellaneous Service Revenues	488	7,000	-	-	-	-	-	-	-	-
10		Transportation for Others	489.3	-	-	-	-	-	-	-	-	-
11		Rent from Gas Property	493	3,000	-	-	-	-	-	-	-	-
12		Other Gas Revenue	495	4,604,000	-	-	-	-	-	-	-	-
13		Other Gas Revenue - Misc	496	409,000	-	-	-	-	-	-	-	-
14		Total other operating revenues		60,090,000	-	-	-	-	-	-	-	-
15		Total natural gas operating revenues		207,825,000	-	-	-	-	(5,247,000)	-	-	-
16		Natural Gas Purchases	804/805	100,542,000	-	-	-	-	-	-	-	-
17		Net Natural Gas Storage Transactions	808	(1,600,000)	-	-	-	-	-	-	-	-
18		Purchased Gas Expenses		98,942,000	-	-	-	-	-	-	-	-
19		Gas Used for Products Extraction	811	(328,000)	-	-	-	-	-	-	-	-
20		GTI Expenses	813.01	87,000	-	-	-	-	-	-	-	-
21		Other Gas Expenses	813	871,000	-	-	-	-	-	-	-	-
22		Total other gas supply expenses		630,000	-	-	-	-	-	-	-	-
23		Total Purchased Gas Expenses		99,572,000	-	-	-	-	-	-	-	-
24		Supervision & Engineering	814	14,000	-	-	-	-	-	-	-	-
25		Maps & Records	815	-	-	-	-	-	-	-	-	-
26		Wells Expenses	816	-	-	-	-	-	-	-	-	-
27		Lines Expenses	817	-	-	-	-	-	-	-	-	-
28		Underground Storage Expenses - Operation										
29		Compressor Station Expenses	818	-	-	-	-	-	-	-	-	-
30		Compressor Station Fuel & Power	819	-	-	-	-	-	-	-	-	-
31		Measuring & Regulator Station	820	-	-	-	-	-	-	-	-	-
32		Purification Expenses	821	-	-	-	-	-	-	-	-	-
33		Other Expenses	824	479,000	-	-	-	-	-	-	-	-
34		Storage Well Royalties & Rents	825	-	-	-	-	-	-	-	-	-
35		Rents	826	-	-	-	-	-	-	-	-	-
36		Total underground storage expenses - operation		493,000	-	-	-	-	-	-	-	-
37		Supervision & Engineering	830	-	-	-	-	-	-	-	-	-
38		Maps & Records	831	-	-	-	-	-	-	-	-	-
39		Wells Expenses	832	-	-	-	-	-	-	-	-	-
40		Lines Expenses	833	-	-	-	-	-	-	-	-	-
41		Underground Storage Expenses - Maintenance										
42		Compressor Station Expenses	834	-	-	-	-	-	-	-	-	-
43		Compressor Station Fuel & Power	835	-	-	-	-	-	-	-	-	-
44		Measuring and Regulator Station Expenses	836	-	-	-	-	-	-	-	-	-
45		Other Equipment	837	1,390,000	-	-	-	-	-	-	-	-
		Total underground storage expenses - maintenance		1,390,000	-	-	-	-	-	-	-	-
		Total Underground Storage Expenses		1,883,000	-	-	-	-	-	-	-	-

						E	F	G	H	I
Pro Forma2020 Programmatic	Pro Forma2020 Mandatory	Pro Forma2020 Short Lived	Pro FormaAMI Capital Adds	Pro FormaLEAP Def. Amort	Pro FormaTax Repairs	Total Proforma adjustments	Total adjustments	Adjusted ROO	Revenue change to base rates	ROO after rate change
3.13G-PCAP3	3.14G-PCAP4	3.15G-PCAP5	3.16G-PAMI	3.17G-PLEAP	3.18G-PTAX	Sum of proforma adjustments	D+E	C+F	RR Input and revenue sensitive	G+H
-	-	-	-	-	-	(41,734,000)	(42,721,000)	54,430,000	-	54,430,000
-	-	-	-	-	-	-	-	47,979,000	-	47,979,000
-	-	-	-	-	-	-	-	210,000	-	210,000
-	-	-	-	-	-	-	-	(2,788,000)	-	(2,788,000)
-	-	-	-	-	-	(1,471,000)	(1,602,000)	3,581,000	-	3,581,000
-	-	-	-	-	-	(43,205,000)	(44,323,000)	103,412,000	-	103,412,000
-	-	-	-	-	-	-	(55,067,000)	-	-	-
-	-	-	-	-	-	-	-	7,000	-	7,000
-	-	-	-	-	-	(1,153,000)	(1,153,000)	(1,153,000)	-	(1,153,000)
-	-	-	-	-	-	-	-	3,000	-	3,000
-	-	-	-	-	-	1,761,000	(1,051,000)	3,553,000	-	3,553,000
-	-	-	-	-	-	-	(444,000)	(35,000)	-	(35,000)
-	-	-	-	-	-	608,000	(57,715,000)	2,375,000	-	2,375,000
-	-	-	-	-	-	(42,597,000)	(102,038,000)	105,787,000	-	105,787,000
-	-	-	-	-	-	(51,148,000)	(100,541,000)	1,000	-	1,000
-	-	-	-	-	-	-	1,928,000	328,000	-	328,000
-	-	-	-	-	-	(51,148,000)	(98,613,000)	329,000	-	329,000
-	-	-	-	-	-	-	-	(328,000)	-	(328,000)
-	-	-	-	-	-	-	(3,000)	84,000	-	84,000
-	-	-	-	-	-	40,000	40,000	911,000	-	911,000
-	-	-	-	-	-	40,000	37,000	667,000	-	667,000
-	-	-	-	-	-	(51,108,000)	(98,576,000)	996,000	-	996,000
-	-	-	-	-	-	-	-	14,000	-	14,000
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	479,000	-	479,000
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	493,000	-	493,000
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1,390,000	-	1,390,000
-	-	-	-	-	-	-	-	1,390,000	-	1,390,000
-	-	-	-	-	-	-	-	1,883,000	-	1,883,000

46	Supervision & Engineering	870	1,716,000	-	-	-	-	-	-	-	-
47	Distribution Load Dispatching	871	-	-	-	-	-	-	-	-	-
48	Compressor Station Labor & Expenses	872	-	-	-	-	-	-	-	-	-
49	Mains & Services Expense	874	3,412,000	-	-	-	-	-	-	-	-
50	Measuring & Regulating Stations-General	875	94,000	-	-	-	-	-	-	-	-
51	Distribution Expenses - Operation Measuring & Regulating Stations-Industrial	876	8,000	-	-	-	-	-	-	-	-
52	Measuring & Regulating Stations-City Gate	877	57,000	-	-	-	-	-	-	-	-
53	Meters & House Regulators Expenses	878	412,000	-	-	-	-	-	-	-	-
54	Customer Installations	879	1,471,000	-	-	-	-	-	-	-	-
55	Other Distribution Expense	880	2,110,000	-	-	-	-	-	-	-	-
56	Rents	881	27,000	-	-	-	-	-	-	-	-
57	Total distribution expenses - operation		9,307,000	-	-	-	-	-	-	-	-
58	Supervision & Engineering	885	82,000	-	-	-	-	-	-	-	-
59	Mains	887	770,000	-	-	-	-	-	-	-	-
60	Compressor Station Equipment	888	-	-	-	-	-	-	-	-	-
61	Distribution Expenses - Maintenance Measuring & Regulating Stations-General	889	276,000	-	-	-	-	-	-	-	-
62	Measuring & Regulating Stations-Industrial	890	15,000	-	-	-	-	-	-	-	-
63	Measuring & Regulating Stations-City Gate	891	66,000	-	-	-	-	-	-	-	-
64	Services	892	1,358,000	-	-	-	-	-	-	-	-
65	Meters & House Regulators	893	1,610,000	-	-	-	-	-	-	-	-
66	Other Equipment	894	185,000	-	-	-	-	-	-	-	-
67	Total distribution expenses - maintenance		4,362,000	-	-	-	-	-	-	-	-
68	Total distribution expenses		13,669,000	-	-	-	-	-	-	-	-
69	Supervision	901	78,000	-	-	-	-	-	-	-	-
70	Customer account expenses Meter Reading	902	1,669,000	-	-	-	-	-	-	-	-
71	Customer Records & Collection	903	4,468,000	-	-	-	-	-	-	-	-
72	Uncollectible Accounts	904	90,000	-	-	-	-	-	-	166,000	-
73	Misc Customer Accounts Expenses	905	93,000	-	15,000	-	-	-	-	-	-
74	Total customer account expenses		6,398,000	-	15,000	-	-	-	-	166,000	-
75	Supervision	907	-	-	-	-	-	-	-	-	-
76	Customer Information Expenses Customer Assistance Expenses	908	8,902,000	-	-	-	-	-	-	-	-
77	Advertising	909	644,000	-	-	-	-	-	-	-	-
78	Misc Customer Service & Info Expense	910	118,000	-	-	-	-	-	-	-	-
79	Total Customer Information Expenses		9,664,000	-	-	-	-	-	-	-	-
80	Supervision	911	-	-	-	-	-	-	-	-	-
81	Sales Expenses Demonstrating & Selling Expenses	912	-	-	-	-	-	-	-	-	-
82	Advertising Expenses	913	-	-	-	-	-	-	-	-	-
83	Misc Sales Expenses	916	-	-	-	-	-	-	-	-	-
84	Total Sales Expenses		-	-	-	-	-	-	-	-	-
85	Subtotal Expenses		131,186,000	-	15,000	-	-	-	-	166,000	-
86	Admin. & General Salaries	920	6,965,000	-	-	-	-	-	-	-	-
88	Office Supplies & Expenses	921	973,000	-	-	-	-	-	-	-	-
89	Admin. Expenses Transferred - Credit	922	(13,000)	-	-	-	-	-	-	-	-
90	Outside Services Employed	923	1,950,000	-	-	-	-	-	-	-	-
91	Administrative & General Expenses Property Insurance Premium	924	248,000	-	-	-	-	-	-	-	-
92	Injuries & Damages	925	596,000	-	-	-	-	-	-	-	-
93	Employee Pension & Benefits	926	416,000	-	-	-	-	-	-	-	-
94	Franchise Requirements	927	-	-	-	-	-	-	-	-	-
95	Regulatory Commission Expenses	928	801,000	-	-	-	-	-	-	-	(58,000)
96	Miscellaneous & General Expense	930	962,000	-	-	-	-	-	-	-	-
97	Rents	931	72,000	-	-	-	-	-	-	-	-
98	Maintenance of General Plant	935	2,726,000	-	-	-	-	-	-	-	-
99	Total Administrative & General Expenses		15,696,000	-	-	-	-	-	-	-	(58,000)

-	-	-	64,000	-	19,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	88,000	-	38,000	-	-	-	-	-	-
-	-	-	3,000	-	1,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	2,000	-	1,000	-	-	-	-	-	-
-	-	-	-	-	5,000	-	-	-	-	-	-
-	-	-	62,000	-	16,000	-	-	-	-	-	-
-	-	-	72,000	-	24,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	291,000	-	104,000	-	-	-	-	-	-
-	-	-	3,000	-	1,000	-	-	-	-	-	-
-	-	-	30,000	-	9,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	7,000	-	3,000	-	-	-	-	-	-
-	-	-	1,000	-	-	-	-	-	-	-	-
-	-	-	2,000	-	1,000	-	-	-	-	-	-
-	-	-	41,000	-	15,000	-	-	-	-	-	-
-	-	-	43,000	-	18,000	-	-	-	-	-	-
-	-	-	6,000	-	2,000	-	-	-	-	-	-
-	-	-	133,000	-	49,000	-	-	-	-	-	-
-	-	-	424,000	-	153,000	-	-	-	-	-	-
-	-	-	3,000	-	1,000	-	-	-	-	-	-
-	-	-	62,000	-	19,000	-	-	-	-	-	-
-	-	-	135,000	-	50,000	-	-	-	-	-	-
(138,000)	-	-	-	-	1,000	-	-	-	-	-	-
-	-	-	3,000	-	1,000	-	-	-	67,000	-	-
(138,000)	-	-	203,000	-	72,000	-	-	-	67,000	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	12,000	-	6,000	-	-	-	-	-	-
-	-	-	5,000	-	1,000	-	-	-	-	-	-
-	-	-	1,000	-	-	-	-	-	-	-	-
-	-	-	18,000	-	7,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
(51,286,000)	-	-	675,000	-	242,000	-	-	-	67,000	-	-
-	-	-	250,000	(97,000)	-	1,079,000	-	-	-	-	-
-	-	-	5,000	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	4,000	-	99,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
(83,000)	-	-	17,000	-	-	-	-	-	-	-	-
-	-	-	5,000	-	-	-	624,000	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	21,000	-	-	-	-	-	-	-	-
(83,000)	-	-	302,000	(97,000)	99,000	1,079,000	624,000	-	-	-	-

-	-	-	-	-	-	83,000	81,000	1,797,000	1,797,000
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	126,000	126,000	3,538,000	3,538,000
-	-	-	-	-	-	4,000	4,000	98,000	98,000
-	-	-	-	-	-	-	-	8,000	8,000
-	-	-	-	-	-	3,000	3,000	60,000	60,000
-	-	-	(995,000)	-	-	(990,000)	(990,000)	(578,000)	(578,000)
-	-	-	-	-	-	78,000	78,000	1,549,000	1,549,000
-	-	-	-	-	-	96,000	96,000	2,206,000	2,206,000
-	-	-	-	-	-	-	-	27,000	27,000
-	-	-	(995,000)	-	-	(600,000)	(602,000)	8,705,000	8,705,000
-	-	-	-	-	-	4,000	4,000	86,000	86,000
-	-	-	-	-	-	39,000	39,000	809,000	809,000
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	10,000	10,000	286,000	286,000
-	-	-	-	-	-	1,000	1,000	16,000	16,000
-	-	-	-	-	-	3,000	3,000	69,000	69,000
-	-	-	-	-	-	56,000	56,000	1,414,000	1,414,000
-	-	-	-	-	-	61,000	61,000	1,671,000	1,671,000
-	-	-	-	-	-	8,000	8,000	193,000	193,000
-	-	-	-	-	-	182,000	182,000	4,544,000	4,544,000
-	-	-	(995,000)	-	-	(418,000)	(420,000)	13,249,000	13,249,000
-	-	-	-	-	-	4,000	4,000	82,000	82,000
-	-	-	-	-	-	81,000	81,000	1,750,000	1,750,000
-	-	-	-	-	-	185,000	185,000	4,653,000	4,653,000
-	-	-	-	-	-	(137,000)	43,000	133,000	133,000
-	-	-	-	-	-	71,000	86,000	179,000	179,000
-	-	-	-	-	-	204,000	399,000	6,797,000	6,797,000
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	18,000	(8,467,000)	435,000	435,000
-	-	-	-	-	-	6,000	7,000	651,000	651,000
-	-	-	-	-	-	1,000	1,000	119,000	119,000
-	-	-	-	-	-	25,000	(8,459,000)	1,205,000	1,205,000
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	(995,000)	-	-	(51,297,000)	(107,056,000)	24,130,000	24,130,000
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,232,000	1,232,000	8,197,000	8,197,000
-	-	-	-	-	-	5,000	(13,000)	960,000	960,000
-	-	-	-	-	-	-	-	(13,000)	(13,000)
-	-	-	-	-	-	-	-	1,950,000	1,950,000
-	-	-	-	-	-	-	-	248,000	248,000
-	-	-	-	-	-	-	(18,000)	578,000	578,000
-	-	-	-	-	-	103,000	103,000	519,000	519,000
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(66,000)	(163,000)	638,000	638,000
-	-	-	-	-	-	629,000	509,000	1,471,000	1,471,000
-	-	-	-	-	-	-	-	72,000	72,000
-	-	-	-	-	-	21,000	19,000	2,745,000	2,745,000
-	-	-	-	-	-	1,924,000	1,669,000	17,365,000	17,365,000

100												
101		Total Operating & Maintenance Expenses	146,882,000	-	15,000	-	-	-	-	-	166,000	(58,000)
102												
103		Land & Land Rights Depr. Exp.	403, 403.1	1,000	-	-	-	-	-	-	-	-
104		Structures & Improvements Depr. Exp.	403, 403.1	28,000	-	-	-	-	-	-	-	-
105	Underground	Wells Depr. Exp.	403, 403.1	159,000	-	-	-	-	-	-	-	-
106	Storage Plant	Lines Depr. Exp.	403, 403.1	10,000	-	-	-	-	-	-	-	-
107	Depreciation	Compressor Station Equip. Depr. Exp.	403, 403.1	157,000	-	-	-	-	-	-	-	-
108	Expense	Measuring & Regulating Equip. Depr. Exp.	403, 403.1	100,000	-	-	-	-	-	-	-	-
109		Purification Equipment Depr. Exp.	403, 403.1	2,000	-	-	-	-	-	-	-	-
110		Other Equipment Depr. Exp.	403, 403.1	37,000	-	-	-	-	-	-	-	-
111		Total Underground Storage Plant Depr. Exp	494,000	-	-	-	-	-	-	-	-	-
112		Land & Land Rights Depr. Exp.		6,000	-	-	-	-	-	-	-	-
113		Structures & Improvements Depr. Exp.		15,000	-	-	-	-	-	-	-	-
114		Mains Depr. Exp.		5,613,000	-	-	-	-	-	-	-	-
115		Mains Depr. Exp.		-	-	-	-	-	-	-	-	-
116	Distribution	Meters & Reg Station Equip-Gen Depr. Exp.		140,000	-	-	-	-	-	-	-	-
117	Plant	Meters & Reg Station Equip-City Gate Depr. Exp.		50,000	-	-	-	-	-	-	-	-
118	Depreciation	Services Depr. Exp.		4,325,000	-	-	-	-	-	-	-	-
119	Expense	Meters Depr. Exp.		2,279,000	-	-	-	-	-	-	-	-
120		Meter Installations Depr. Exp.		-	-	-	-	-	-	-	-	-
121		House Regulators Depr. Exp.		-	-	-	-	-	-	-	-	-
122		House Regulator Installations Depr. Exp.		-	-	-	-	-	-	-	-	-
123		Industrial Meters & Reg Station Equip. Depr. Exp.		41,000	-	-	-	-	-	-	-	-
124		Other Equipment Depr. Exp.		-	-	-	-	-	-	-	-	-
125		Total Distribution Plant Depr. Exp	12,469,000	-	-	-	-	-	-	-	-	-
126		Land & Land Rights Depr. Exp.		5,000	-	-	-	-	-	-	-	-
127		Structures & Improvements Depr. Exp.		1,226,000	-	-	-	-	-	-	-	-
128		Office Furniture & Equipment Depr. Exp.		2,817,000	-	-	-	-	-	-	-	-
129		Transportation Equipment Depr. Exp.		-	-	-	-	-	-	-	-	-
130	General Plant	Stores Equipment Depr. Exp.		36,000	-	-	-	-	-	-	-	-
131	Depreciation	Tools, Shop & Garage Equipment Depr. Exp.		327,000	-	-	-	-	-	-	-	-
132	Expense	Laboratory Equipment Depr. Exp.		36,000	-	-	-	-	-	-	-	-
133		Power Operated Equipment Depr. Exp.		-	-	-	-	-	-	-	-	-
134		Communication Equipment Depr. Exp.		739,000	-	-	-	-	-	-	-	-
135		Miscellaneous Equipment Depr. Exp.		15,000	-	-	-	-	-	-	-	-
136		Total General Plant Dpreciation Expense	5,201,000	-	-	-	-	-	-	-	-	-
137		Misc Amortization	407	(1,920,000)	-	-	-	-	-	-	-	-
138	Amortization	Intangible Distribution Plant Amortization Exp.	404.20	124,000	-	-	-	-	-	-	-	-
139	Expense	Intangible Plant - Software Amortization Exp.	404.30	5,353,000	-	-	-	-	-	-	-	-
140		Tax Reform Amortization	407.23	(1,205,000)	-	-	-	-	-	-	-	-
141		Excess Natural Gas Line Extension	407.302	584,000	-	-	-	-	-	-	-	-
142		FISERVE Payment Processing	407.414	(462,000)	-	-	-	-	-	-	-	-
143		Total amortization expenses	2,474,000	-	-	-	-	-	-	-	-	-
144		Total Depreciation and Amortization Expense	20,638,000	-	-	-	-	-	-	-	-	-
145												
146		Taxes other than income	408.1	14,062,000	-	-	-	(5,235,000)	239,000	-	-	-
147		income taxes - federal taxes unity	409.1	(4,720,000)	-	(3,000)	-	-	(3,000)	(50,000)	(35,000)	12,000
148	Taxes	income taxes - other taxes unity	409.1	-	-	-	-	-	-	-	-	-
149		Provision for deferred income taxes	410.1 - 411.1	6,501,000	-	-	-	-	-	-	-	-
150		Investment tax credit adjustment	411.4	(12,000)	-	-	-	-	-	-	-	-
151		Total taxes	15,831,000	-	(3,000)	-	-	(5,238,000)	189,000	(35,000)	12,000	

(9,000)	-	(16,000)	-	-	(1,679,000)	(54,252,000)	(400,000)	219,000	-	-	(56,014,000)
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	(9,000)	(9,000)
-	-	-	-	-	-	-	-	-	-	(54,000)	(54,000)
-	-	-	-	-	-	-	-	-	-	(3,000)	(3,000)
-	-	-	-	-	-	-	-	-	-	(52,000)	(52,000)
-	-	-	-	-	-	-	-	-	-	(33,000)	(33,000)
-	-	-	-	-	-	-	-	-	-	(1,000)	(1,000)
-	-	-	-	-	-	-	-	-	-	(12,000)	(12,000)
-	-	-	-	-	-	-	-	-	-	(164,000)	(164,000)
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	(52,000)	(52,000)
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	(1,000)	(1,000)
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	(39,000)	(39,000)
-	-	-	-	-	-	-	-	-	-	(20,000)	(20,000)
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	(11,000)	-	-	-	-	-	-	(11,000)
-	-	-	-	(11,000)	-	-	-	-	-	(112,000)	(123,000)
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	7,000	7,000
-	-	-	-	-	-	-	-	-	-	5,000	5,000
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	2,000	2,000
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	14,000	14,000
-	-	-	-	-	-	1,205,000	-	-	-	-	1,205,000
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,205,000	-	-	-	-	1,205,000
-	-	-	-	(11,000)	-	1,205,000	-	-	-	(262,000)	932,000
-	-	-	1,000	-	(151,000)	309,000	-	-	-	-	(4,837,000)
2,000	-	3,000	-	2,000	(1,000)	173,000	(9,000)	(46,000)	222,000	55,000	322,000
-	53,000	-	-	-	-	651,000	-	-	-	-	704,000
-	-	-	-	-	-	-	-	-	-	-	-
2,000	53,000	3,000	1,000	2,000	(152,000)	1,133,000	(9,000)	(46,000)	222,000	55,000	(3,811,000)

(51,369,000)	-	-	977,000	(97,000)	341,000	1,079,000	624,000	-	67,000	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	1,000
-	-	-	-	-	-	-	-	-	-	-	7,000
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	6,000
-	-	-	-	-	-	-	-	-	-	-	4,000
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	1,000
-	-	-	-	-	-	-	-	-	-	-	19,000
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-	-	-	-	-	-	-	-	-	-	-	18,000
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-	-	-	-	-	-	-	-	-	-	-	100,000
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-	-	-	-	-	-	-	-	-	-	-	16,000
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-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	4,000
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	577,000	10,000
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	577,000	67,000
-	(230,000)	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
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-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	805,000	-	-
-	(230,000)	-	-	-	-	-	-	-	805,000	-	-
-	(230,000)	-	-	-	-	-	-	-	805,000	577,000	186,000
(1,591,000)	-	-	-	-	-	-	-	463,000	-	-	-
2,176,000	48,000	-	(205,000)	20,000	(72,000)	(227,000)	(131,000)	(97,000)	(183,000)	(121,000)	(39,000)
-	-	41,000	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
585,000	48,000	41,000	(205,000)	20,000	(72,000)	(227,000)	(131,000)	366,000	(183,000)	(121,000)	(39,000)

-	-	-	(995,000)	-	-	(49,373,000)	(105,387,000)	41,495,000	41,495,000
-	-	-	-	-	-	-	-	1,000	1,000
-	-	-	-	-	-	1,000	(8,000)	20,000	20,000
-	-	-	-	-	-	7,000	(47,000)	112,000	112,000
-	-	-	-	-	-	-	(3,000)	7,000	7,000
-	-	-	-	-	-	6,000	(46,000)	111,000	111,000
-	-	-	-	-	-	4,000	(29,000)	71,000	71,000
-	-	-	-	-	-	-	(1,000)	1,000	1,000
-	-	-	-	-	-	1,000	(11,000)	26,000	26,000
-	-	-	-	-	-	19,000	(145,000)	349,000	349,000
-	-	-	-	-	-	-	-	6,000	6,000
-	-	-	-	-	-	-	-	15,000	15,000
38,000	125,000	-	-	-	-	208,000	156,000	5,769,000	5,769,000
-	-	-	-	-	-	-	-	-	-
1,000	3,000	-	-	-	-	5,000	4,000	144,000	144,000
-	1,000	-	-	-	-	1,000	1,000	51,000	51,000
29,000	96,000	-	-	-	-	161,000	122,000	4,447,000	4,447,000
15,000	50,000	-	865,000	-	-	948,000	928,000	3,207,000	3,207,000
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	1,000	-	-	-	-	1,000	1,000	42,000	42,000
-	-	-	-	-	-	-	(11,000)	(11,000)	(11,000)
83,000	276,000	-	865,000	-	-	1,324,000	1,201,000	13,670,000	13,670,000
-	-	1,000	-	-	-	1,000	1,000	6,000	6,000
34,000	-	151,000	-	-	-	201,000	208,000	1,434,000	1,434,000
79,000	-	349,000	-	-	-	465,000	470,000	3,287,000	3,287,000
-	-	-	-	-	-	-	-	-	-
1,000	-	4,000	-	-	-	5,000	5,000	41,000	41,000
9,000	-	40,000	-	-	-	53,000	53,000	380,000	380,000
1,000	-	4,000	-	-	-	5,000	5,000	41,000	41,000
-	-	-	-	-	-	-	-	-	-
21,000	-	91,000	101,000	-	-	800,000	802,000	1,541,000	1,541,000
-	-	2,000	-	-	-	2,000	2,000	17,000	17,000
145,000	-	642,000	101,000	-	-	1,532,000	1,546,000	6,747,000	6,747,000
-	-	-	-	-	-	(230,000)	975,000	(945,000)	(945,000)
-	-	-	-	-	-	-	-	124,000	124,000
-	-	-	3,491,000	-	-	3,491,000	3,491,000	8,844,000	8,844,000
-	-	-	-	-	-	-	-	(1,205,000)	(1,205,000)
-	-	-	-	1,550,000	-	1,550,000	1,550,000	2,134,000	2,134,000
-	-	-	-	-	-	805,000	805,000	343,000	343,000
-	-	-	3,491,000	1,550,000	-	5,616,000	6,821,000	9,295,000	9,295,000
228,000	276,000	642,000	4,457,000	1,550,000	-	8,491,000	9,423,000	30,061,000	30,061,000
-	-	-	-	-	-	(1,128,000)	(5,965,000)	8,097,000	8,097,000
(48,000)	(58,000)	(135,000)	(727,000)	(326,000)	-	(125,000)	197,000	(4,523,000)	(4,523,000)
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	41,000	745,000	7,246,000	7,246,000
-	-	-	-	-	-	-	-	(12,000)	(12,000)
(48,000)	(58,000)	(135,000)	(727,000)	(326,000)	-	(1,212,000)	(5,023,000)	10,808,000	10,808,000

152											
153		Total Operating Expenses	183,351,000	-	12,000	-	-	(5,238,000)	189,000	131,000	(46,000)
154											
155		Net Operating Income	24,474,000	-	(12,000)	-	-	(9,000)	(189,000)	(131,000)	46,000
156											
157	Intangible plant	Intangible Gas Plant	303	2,522,000	-	-	-	-	-	-	-
158		Miscellaneous-Computer Software	303.1	31,236,313	-	-	-	-	-	-	-
		AMI Software	303.1	8,673,687	-	-	-	-	-	-	-
159		Total Intangible plant	42,432,000	-	-	-	-	-	-	-	-
160		Land & Land Rights	350	912,000	-	-	-	-	-	-	-
161		Structures & Improvements	351	1,897,000	-	-	-	-	-	-	-
162	Underground storage plant	Wells	352	13,705,000	-	-	-	-	-	-	-
163		Lines	353	805,000	-	-	-	-	-	-	-
164		Compressor Station Equipment	354	9,056,000	-	-	-	-	-	-	-
165		Measuring & Regulating Equipment	355	1,098,000	-	-	-	-	-	-	-
166		Purification Equipment	356	289,000	-	-	-	-	-	-	-
167		Other Equipment	357	1,952,000	-	-	-	-	-	-	-
168		Total underground storage plant	29,714,000	-	-	-	-	-	-	-	-
169		Land and land rights	374	396,000	-	-	-	-	-	-	-
170		Structures and improvements	375	808,000	-	-	-	-	-	-	-
171		Mains	376	248,466,000	-	-	-	-	-	-	-
172		Measuring and regulating station equipment - general	378	4,122,000	-	-	-	-	-	-	-
173	Distribution plant	Measuring and regulating station equipment - city gate check stations	379	1,880,000	-	-	-	-	-	-	-
174		Services	380	185,716,000	-	-	-	-	-	-	-
175		Meters	381	61,627,000	-	-	(10,036,000)	-	-	-	-
176		Meter installations	382	-	-	-	-	-	-	-	-
177		House regulators	383	-	-	-	-	-	-	-	-
178		House regulatory installations	384	-	-	-	-	-	-	-	-
179		Industrial measuring and regulating station equipment	385	2,849,000	-	-	-	-	-	-	-
180		Other equipment	387	-	-	-	-	-	-	-	-
181		Total distribution plant	505,864,000	-	-	(10,036,000)	-	-	-	-	-
182		Land and land rights	389	4,595,000	-	-	-	-	-	-	-
183		Structures and improvements	390	43,153,000	-	-	-	-	-	-	-
184		Office furniture and equipment	391	15,079,000	-	-	-	-	-	-	-
185		Transportation equipment	392	12,835,000	-	-	-	-	-	-	-
186	General plant	Stores equipment	393	875,000	-	-	-	-	-	-	-
187		Tools, shop and garage equipment	394	6,687,000	-	-	-	-	-	-	-
188		Laboratory equipment	395	439,000	-	-	-	-	-	-	-
189		Power operated equipment	396	3,250,000	-	-	-	-	-	-	-
190		Communication equipment	397	12,227,000	-	-	(11,292,000)	-	-	-	-
191		Miscellaneous equipment	398	89,000	-	-	-	-	-	-	-
192		Total general plant	99,229,000	-	-	(11,292,000)	-	-	-	-	-
193											
194		Total natural gas plant in service	677,239,000	-	-	(21,328,000)	-	-	-	-	-
195											
196		Land & Land Rights Accum. Depr.	350	19,000	-	-	-	-	-	-	-
197		Structures & Improvements Accum. D	351	623,000	-	-	-	-	-	-	-
198	Underground Storage Plant Accum. Depr.	Wells Accum. Depr.	352	6,652,000	-	-	-	-	-	-	-
199		Lines Accum. Depr.	353	412,000	-	-	-	-	-	-	-
200		Compressor Station Equip. Accum. De	354	2,399,000	-	-	-	-	-	-	-
201		Measuring & Regulating Equip. Accum	355	543,000	-	-	-	-	-	-	-
202		Purification Equipment Accum. Depr.	356	274,000	-	-	-	-	-	-	-
203		Other Equipment Accum. Depr.	357	644,000	-	-	-	-	-	-	-
204		Total Underground Storage Plant Accum. Depr.	11,566,000	-	-	-	-	-	-	-	-

(50,784,000)	(182,000)	41,000	772,000	(77,000)	269,000	852,000	493,000	366,000	689,000	456,000	147,000
8,187,000	182,000	(41,000)	(772,000)	77,000	(269,000)	(852,000)	(493,000)	(366,000)	(689,000)	(456,000)	(147,000)
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	1,387,000	279,000
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	1,387,000	279,000
-	-	-	-	-	-	-	-	-	-	-	41,000
-	-	-	-	-	-	-	-	-	-	-	86,000
-	-	-	-	-	-	-	-	-	-	-	619,000
-	-	-	-	-	-	-	-	-	-	-	36,000
-	-	-	-	-	-	-	-	-	-	-	409,000
-	-	-	-	-	-	-	-	-	-	-	50,000
-	-	-	-	-	-	-	-	-	-	-	13,000
-	-	-	-	-	-	-	-	-	-	-	88,000
-	-	-	-	-	-	-	-	-	-	-	1,342,000
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	4,241,000
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	4,241,000
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	6,000	455,000
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	6,000	455,000
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	1,393,000	6,317,000
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	51,000
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	51,000

180,000	218,000	507,000	2,735,000	1,224,000	-	(42,094,000)	(100,987,000)	82,364,000	-	82,364,000
(180,000)	(218,000)	(507,000)	(2,735,000)	(1,224,000)	-	(503,000)	(1,051,000)	23,423,000	-	23,423,000
-	-	-	-	-	-	-	-	2,522,000	-	2,522,000
9,000	-	2,231,000	-	-	-	3,906,000	3,906,000	35,142,313	-	35,142,313
-	-	-	8,572,608	-	-	8,572,608	8,572,608	17,246,295	-	17,246,295
9,000	-	2,231,000	8,572,608	-	-	12,478,608	12,478,608	54,910,608	-	54,910,608
-	-	-	-	-	-	41,000	62,000	974,000	-	974,000
-	-	-	-	-	-	86,000	131,000	2,028,000	-	2,028,000
-	-	-	-	-	-	619,000	942,000	14,647,000	-	14,647,000
-	-	-	-	-	-	36,000	55,000	860,000	-	860,000
-	-	-	-	-	-	409,000	622,000	9,678,000	-	9,678,000
-	-	-	-	-	-	50,000	76,000	1,174,000	-	1,174,000
-	-	-	-	-	-	13,000	20,000	309,000	-	309,000
-	-	-	-	-	-	88,000	134,000	2,086,000	-	2,086,000
-	-	-	-	-	-	1,342,000	2,042,000	31,756,000	-	31,756,000
-	-	-	-	-	-	-	3,000	399,000	-	399,000
-	-	-	-	-	-	-	7,000	815,000	-	815,000
3,517,000	11,735,000	-	-	-	-	19,493,000	21,659,000	270,125,000	-	270,125,000
-	-	-	-	-	-	-	36,000	4,158,000	-	4,158,000
-	-	-	-	-	-	-	16,000	1,896,000	-	1,896,000
-	-	-	-	-	-	-	1,619,000	187,335,000	-	187,335,000
-	-	-	20,038,000	-	-	20,038,000	10,539,000	72,166,000	-	72,166,000
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	25,000	2,874,000	-	2,874,000
-	-	-	-	-	-	-	-	-	-	-
3,517,000	11,735,000	-	20,038,000	-	-	39,531,000	33,904,000	539,768,000	-	539,768,000
-	-	-	-	-	-	-	393,000	4,988,000	-	4,988,000
2,428,000	-	(379,000)	-	-	-	2,510,000	6,204,000	49,357,000	-	49,357,000
-	-	-	-	-	-	-	1,290,000	16,369,000	-	16,369,000
-	-	-	-	-	-	-	1,098,000	13,933,000	-	13,933,000
-	-	-	-	-	-	-	75,000	950,000	-	950,000
-	-	-	-	-	-	-	572,000	7,259,000	-	7,259,000
-	-	-	-	-	-	-	38,000	477,000	-	477,000
-	-	-	-	-	-	-	278,000	3,528,000	-	3,528,000
-	-	-	4,660,392	-	-	4,660,392	(5,585,608)	6,641,392	-	6,641,392
-	-	-	-	-	-	-	8,000	97,000	-	97,000
2,428,000	-	(379,000)	4,660,392	-	-	7,170,392	4,370,392	103,599,392	-	103,599,392
5,954,000	11,735,000	1,852,000	33,271,000	-	-	60,522,000	52,795,000	730,034,000	-	730,034,000
-	-	-	-	-	-	-	-	19,000	-	19,000
-	-	-	-	-	-	51,000	39,000	662,000	-	662,000
-	-	-	-	-	-	-	(130,000)	6,522,000	-	6,522,000
-	-	-	-	-	-	-	(8,000)	404,000	-	404,000
-	-	-	-	-	-	-	(46,000)	2,353,000	-	2,353,000
-	-	-	-	-	-	-	(10,000)	533,000	-	533,000
-	-	-	-	-	-	-	(5,000)	269,000	-	269,000
-	-	-	-	-	-	-	(12,000)	632,000	-	632,000
-	-	-	-	-	-	51,000	(172,000)	11,394,000	-	11,394,000

205		Land & Land Rights Accum. Depr.	374	18,000	-	-	-	-	-	-	-	
206		Structures & Improvements Accum. D	375	155,000	-	-	-	-	-	-	-	
207		Mains Accum. Depr.	376	73,384,000	-	-	-	-	-	-	-	
208		Meas & Reg Station Equip-Gen. Accu	378	1,028,000	-	-	-	-	-	-	-	
209		Meas & Reg Station Equip-City Gate /	379	428,000	-	-	-	-	-	-	-	
210	Distribution Plant Accum. Depr.	Services Accum. Depr.	380	63,717,000	-	-	-	-	-	-	-	
211		Meters Accum. Depr.	381	11,328,000	-	-	-	301,000	-	-	-	
212		Meter Installations Accum. Depr.	382	-	-	-	-	-	-	-	-	
213		House Regulators Accum. Depr.	383	-	-	-	-	-	-	-	-	
214		House Regulator Installations Accum. /	384	-	-	-	-	-	-	-	-	
215		Industrial Meas & Reg Station Equip A	385	1,182,000	-	-	-	-	-	-	-	
216		Other Equipment Accum. Depr.	387	-	-	-	-	-	-	-	-	
217			Total Distribution Plant Accumulated Depreciation		151,240,000	-	-	-	301,000	-	-	-
218		Land & Land Rights Accum. Depr.	389	25,000	-	-	-	-	-	-	-	
219		Structures & Improvements Accum. Depr.	390	2,159,000	-	-	-	-	-	-	-	
220		Office Furniture & Equipment Accum. Depr.	391	7,849,000	-	-	-	-	-	-	-	
221		Transportation Equipment Accum.	392	7,433,000	-	-	-	-	-	-	-	
222		Stores Equipment Accum. Depr.	393	242,000	-	-	-	-	-	-	-	
223	General Plant Accum. Depr.	Tools, Shop & Garage Equip. Accum. Depr.	394	2,196,000	-	-	-	-	-	-	-	
224		Laboratory Equipment Accum. Depr.	395	166,000	-	-	-	-	-	-	-	
225		Power Operated Equipment Accum. Depr.	396	2,038,000	-	-	-	-	-	-	-	
226		Communication Equipment Accum. Depr.	397	3,164,000	-	-	-	1,658,000	-	-	-	
227		Miscellaneous Equipment Accum.	398	83,000	-	-	-	-	-	-	-	
228			Total General Plant Accumulated Depreciation		25,355,000	-	-	-	1,658,000	-	-	-
229		Accumulated Amortization	Miscellaneous-Computer Software	303.1	10,739,752	-	-	-	-	-	-	-
230			AMI Software	303.12	1,887,248	-	-	-	-	-	-	-
231	Intangible Distribution Plant		303	768,000	-	-	-	-	-	-	-	
231		Total Accumulated Amortization		13,395,000	-	-	-	-	-	-	-	
232												
233		Net Plant		475,683,000	-	-	-	(23,287,000)	-	-	-	
234												
235		Accumulated Deferred Income Taxes		91,014,000	(994,000)	-	-	1,019,000	-	-	-	
236												
237		Customer Advances		(2,000)	-	-	-	-	-	-	-	
238	Miscellaneous Rate Base Items	Customer Deposits		(568,000)	-	-	-	-	-	-	-	
239		Gas Inventory		10,412,000	-	-	-	-	-	-	-	
240		Working Capital		3,493,000	-	-	(1,144,000)	-	-	-	-	
241		Natural Gas Line Extension		8,134,000	-	-	-	-	-	-	-	
242		Other		(205,000)	-	(1,000)	-	(53,000)	-	-	-	
243			Total Miscellaneous Rate Base Items		21,264,000	-	(1,000)	(1,144,000)	(53,000)	-	-	-
244		Total Rate Base		405,933,000	(994,000)	(1,000)	(1,144,000)	(22,321,000)	-	-	-	
245												
246												
247		Revenue Requirement Impact		7,527,598	(97,760)	15,786	(112,513)	(2,195,277)	11,913	250,178	173,404	
248		Change in Rate Base		405,933,000	(994,000)	(1,000)	(1,144,000)	(22,321,000)	-	-	(60,890)	
249		ROR		6.03%	0.01%	0.00%	0.02%	0.35%	0.00%	-0.05%	-0.03%	
250												
251												
252												
253												
254												

-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	2,000	2,000
-	-	-	-	-	-	-	-	-	-	984,000	984,000
-	-	-	-	-	-	-	-	-	-	14,000	14,000
-	-	-	-	-	-	-	-	-	-	6,000	6,000
-	-	-	-	-	-	-	-	-	-	855,000	855,000
-	-	-	-	-	-	-	-	-	-	152,000	453,000
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	16,000	16,000
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	2,029,000	2,330,000
-	-	-	-	-	-	-	-	-	-	(3,000)	(3,000)
-	-	-	-	-	-	-	-	-	-	(238,000)	(238,000)
-	-	-	-	-	-	-	-	-	-	(867,000)	(867,000)
-	-	-	-	-	-	-	-	-	-	(821,000)	(821,000)
-	-	-	-	-	-	-	-	-	-	(27,000)	(27,000)
-	-	-	-	-	-	-	-	-	-	(242,000)	(242,000)
-	-	-	-	-	-	-	-	-	-	(18,000)	(18,000)
-	-	-	-	-	-	-	-	-	-	(225,000)	(225,000)
-	-	-	-	-	-	-	-	-	-	(349,000)	1,309,000
-	-	-	-	-	-	-	-	-	-	(9,000)	(9,000)
-	-	-	-	-	-	-	-	-	-	(2,799,000)	(1,141,000)
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	14,594,000	(8,693,000)
-	-	-	-	-	-	-	-	-	-	123,000	148,000
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	(1,144,000)
-	-	-	-	-	-	-	-	-	-	-	(54,000)
-	-	-	-	-	-	-	-	-	-	-	(1,198,000)
-	-	-	-	-	-	-	-	-	-	14,717,000	(9,743,000)
(9,266)	70,156	(17,208)	1,324	(11,913)	6,618	0	46,329	228,999	293,860	1,173,417	(232,844)
-	-	-	-	-	-	-	-	-	-	14,717,000	(9,743,000)
0.00%	-0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.01%	-0.04%	-0.05%	-0.16%	0.03%

-	-	-	-	-	-	-	-	18,000	-	18,000
517,000	1,743,000	-	-	-	-	2,874,000	2,876,000	3,031,000	-	3,031,000
-	-	-	-	-	-	-	984,000	74,368,000	-	74,368,000
-	-	-	-	-	-	-	14,000	1,042,000	-	1,042,000
-	-	-	-	-	-	-	6,000	434,000	-	434,000
-	-	-	(3,294,000)	-	-	(3,294,000)	855,000	64,572,000	-	64,572,000
-	-	-	-	-	-	-	(2,841,000)	8,487,000	-	8,487,000
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	16,000	1,198,000	-	1,198,000
-	-	-	-	-	-	-	-	-	-	-
517,000	1,743,000	-	(3,294,000)	-	-	(420,000)	1,910,000	153,150,000	-	153,150,000
-	-	-	-	-	-	-	(3,000)	22,000	-	22,000
-	-	-	-	-	-	-	(238,000)	1,921,000	-	1,921,000
940,000	-	1,543,000	-	-	-	2,866,000	1,999,000	9,848,000	-	9,848,000
-	-	-	-	-	-	-	(821,000)	6,612,000	-	6,612,000
-	-	-	-	-	-	-	(27,000)	215,000	-	215,000
-	-	-	-	-	-	-	(242,000)	1,954,000	-	1,954,000
-	-	-	-	-	-	-	(18,000)	148,000	-	148,000
-	-	-	-	-	-	-	(225,000)	1,813,000	-	1,813,000
-	-	-	(1,368,751)	-	-	(1,368,751)	(59,751)	3,104,249	-	3,104,249
-	-	-	-	-	-	-	(9,000)	74,000	-	74,000
940,000	-	1,543,000	(1,368,751)	-	-	1,497,249	356,249	25,711,249	-	25,711,249
-	-	179,000	-	-	-	1,886,000	1,886,000	12,625,752	-	12,625,752
-	-	-	(4,603,249)	-	-	(4,603,249)	(4,603,249)	(2,716,001)	-	(2,716,001)
-	-	-	-	-	-	-	-	768,000	-	768,000
-	-	179,000	(4,603,249)	-	-	(2,717,249)	(2,717,249)	10,677,751	-	10,677,751
-	-	-	-	-	-	-	-	-	-	-
4,497,000	9,992,000	130,000	42,537,000	-	-	62,111,000	53,418,000	529,101,000	-	529,101,000
-	-	-	-	-	-	-	-	-	-	-
(217,000)	(355,000)	(166,000)	(4,241,000)	-	(15,228,000)	(20,558,000)	(20,410,000)	70,604,000	-	70,604,000
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	(2,000)	-	(2,000)
-	-	-	-	-	-	-	-	(568,000)	-	(568,000)
-	-	-	-	-	-	-	-	10,412,000	-	10,412,000
-	-	-	-	-	-	-	(1,144,000)	2,349,000	-	2,349,000
-	-	-	-	-	-	-	-	8,134,000	-	8,134,000
-	-	-	15,668,000	(3,959,000)	-	11,709,000	11,655,000	11,450,000	-	11,450,000
-	-	-	15,668,000	(3,959,000)	-	11,709,000	10,511,000	31,775,000	-	31,775,000
-	-	-	-	-	-	-	-	-	-	-
4,280,000	9,637,000	(36,000)	53,964,000	(3,959,000)	(15,228,000)	53,262,000	43,519,000	631,480,000	-	631,480,000
659,204	1,236,366	667,571	8,927,671	1,230,830	(1,497,678)	5,904,150	5,671,306	13,198,904	0	13,198,904
4,280,000	9,637,000	(36,000)	53,964,000	(3,959,000)	(15,228,000)	53,262,000	43,519,000	449,452,000	-	449,452,000
-0.11%	-0.19%	-0.12%	-1.30%	-0.25%	0.23%	-0.73%	-0.69%	5.34%	0.00%	5.34%

A Line No.	B	FERC Acct #	Schedule 101	Schedule 111	Schedule 131	Schedule 146	Total
1							
2							
3		Residential sales	480	79,468,609			79,468,609
4		Commercial and industrial sales	481		20,145,536	216,984	3,580,870
5		Interdepartmental Revenue	484				23,943,391
6		Unbilled Revenue	499				-
7		From Transportation of Gas	489.9				-
8	Natural gas operating revenues	Total sales of gas		79,468,609	20,145,536	216,984	3,580,870
9		Off System Sales	483/484	-	-	-	-
10		Miscellaneous Service Revenues	488	5,547	1,027	14	412
11		Transportation for Others	489.3	(839,275)	(293,314)	(4,249)	(16,163)
12		Rent from Gas Property	493	2,345	418	6	147
13		Other Gas Revenue	495	2,777,748	495,443	6,554	174,279
14		Other Gas Revenue - Misc	496	(27,363)	(4,881)	(65)	(1,717)
15		Total other operating revenues		1,919,003	198,694	2,260	156,959
16		Total natural gas operating revenues		81,387,612	20,344,231	219,244	3,737,829
17		Natural Gas Purchases	804/805	743	253	4	-
18		Net Natural Gas Storage Transactions	808	-	-	-	1,000
19	Purchased Gas Expenses	Total Purchased Gas Costs		743	253	4	1,000
20		Gas Used for Products Extraction	811	-	-	-	-
21		GTI Expenses	813.01	61,468	22,268	264	-
22		Other Gas Expenses	813	603,017	270,190	4,354	33,439
23		Total other gas supply expenses		664,485	292,458	4,618	33,439
24		Total Purchased Gas Expenses		665,228	292,711	4,622	33,439
25		Supervision & Engineering	814	10,191	3,561	52	196
26		Maps & Records	815	-	-	-	-
27		Wells Expenses	816	-	-	-	-
28		Lines Expenses	817	-	-	-	-
29		Compressor Station Expenses	818	-	-	-	-
30	Underground Storage Expenses - Operation	Compressor Station Fuel & Power	819	-	-	-	-
31		Measuring & Regulator Station	820	-	-	-	-
32		Purification Expenses	821	-	-	-	-
33		Other Expenses	824	348,667	121,854	1,765	6,715
34		Storage Well Royalties & Rents	825	-	-	-	-
35		Rents	826	-	-	-	-
36		Total underground storage expenses - operation		358,857	125,415	1,817	6,911
37		Supervision & Engineering	830	-	-	-	-
38		Maps & Records	831	-	-	-	-
39		Wells Expenses	832	-	-	-	-
40	Underground Storage Expenses - Maintenance	Lines Expenses	833	-	-	-	-
41		Compressor Station Expenses	834	-	-	-	-
42		Compressor Station Fuel & Power	835	-	-	-	-
43		Measuring and Regulator Station Expenses	836	-	-	-	-
44		Other Equipment	837	1,011,789	353,604	5,122	19,485
45		Total underground storage expenses - maintenance		1,011,789	353,604	5,122	19,485
46		Total Underground Storage Expenses		1,370,646	479,019	6,939	26,396
47		Supervision & Engineering	870	1,424,023	263,736	3,480	105,761
48		Distribution Load Dispatching	871	-	-	-	-
49		Compressor Station Labor & Expenses	872	-	-	-	-
50		Mains & Services Expense	874	2,768,373	530,564	7,073	232,990
51	Distribution Expenses - Operation	Measuring & Regulating Stations-General	875	63,357	23,633	329	10,681
52		Measuring & Regulating Stations-Industrial	876	-	6,955	110	935
53		Measuring & Regulating Stations-City Gate	877	38,790	14,469	201	6,540
54		Meters & House Regulators Expenses	878	(520,714)	(52,060)	(551)	(4,675)
55		Customer Installations	879	1,520,094	28,538	18	349
56		Other Distribution Expense	880	1,833,292	265,907	3,401	103,400
57		Rents	881	22,438	3,255	42	1,266
		Total distribution expenses - operation		7,149,653	1,084,997	14,104	457,247

58		Supervision & Engineering	885	68,150	12,622	167	5,061	86,000
59		Mains	887	523,016	195,096	2,713	88,175	809,000
60		Compressor Station Equipment	888	-	-	-	-	-
61	Distribution	Measuring & Regulating Stations-General	889	184,898	68,971	959	31,172	286,000
62	Expenses -	Measuring & Regulating Stations-Industrial	890	-	13,910	221	1,869	16,000
63	Maintenance	Measuring & Regulating Stations-City Gate	891	44,608	16,640	231	7,521	69,000
64		Services	892	1,381,901	25,944	63	5,092	1,413,000
65		Meters & House Regulators	893	1,505,385	150,507	1,593	13,515	1,671,000
66		Other Equipment	894	152,942	28,326	374	11,359	193,000
67		Total distribution expenses - maintenance		3,860,900	512,014	6,321	163,765	4,543,000
68		Total distribution expenses		11,010,553	1,597,011	20,425	621,012	13,249,000
69		Supervision	901	80,470	1,511	1	18	82,000
70	Customer account	Meter Reading	902	1,717,343	32,241	21	395	1,750,000
71	expenses	Customer Records & Collection	903	4,566,170	85,725	55	1,049	4,653,000
72		Uncollectible Accounts	904	102,206	25,910	279	4,605	133,000
73		Misc Customer Accounts Expenses	905	175,660	3,298	2	40	179,000
74		Total customer account expenses		6,641,849	148,685	358	6,108	6,797,000
75		Supervision	907	-	-	-	-	-
76	Customer	Customer Assistance Expenses	908	426,882	8,014	5	98	435,000
77	Information	Advertising	909	638,852	11,994	8	147	651,000
78	Expenses	Misc Customer Service & Info Expense	910	116,779	2,192	1	27	119,000
79		Total Customer Information Expenses		1,182,513	22,201	14	272	1,205,000
80		Supervision	911	981	18	0	0	1,000
81	Sales Expenses	Demonstrating & Selling Expenses	912	-	-	-	-	-
82		Advertising Expenses	913	-	-	-	-	-
83		Misc Sales Expenses	916	-	-	-	-	-
84		Total Sales Expenses		981	18	0	0	1,000
85		Subtotal Expenses		20,871,770	2,539,645	32,358	687,227	24,131,000
86								
87		Admin. & General Salaries	920	7,174,217	777,080	9,621	236,081	8,197,000
88		Office Supplies & Expenses	921	840,216	91,009	1,127	27,649	960,000
89		Admin. Expenses Transferred - Credit	922	(11,378)	(1,232)	(15)	(374)	(13,000)
90		Outside Services Employed	923	1,706,688	184,861	2,289	56,162	1,950,000
91		Property Insurance Premium	924	195,706	34,458	454	12,426	243,044
92	Administrative &	Injuries & Damages	925	505,880	54,795	678	16,647	578,000
93	General Expenses	Employee Pension & Benefits	926	453,729	48,999	608	15,442	518,778
94		Franchise Requirements	927	-	-	-	-	-
95		Regulatory Commission Expenses	928	538,062	79,528	925	19,485	638,000
96		Miscellaneous & General Expense	930	1,287,456	139,452	1,727	42,366	1,471,000
97		Rents	931	63,016	6,826	85	2,074	72,000
98		Maintenance of General Plant	935	2,402,492	260,228	3,222	79,058	2,745,000
99		Total Administrative & General Expenses		15,156,084	1,676,003	20,721	507,015	17,359,823
100								
101		Total Operating & Maintenance Expenses		36,027,854	4,215,648	53,079	1,194,242	41,490,823
102								
103		Land & Land Rights Depr. Exp.	403, 403.1	728	254	4	14	1,000
104		Structures & Improvements Depr. Exp.	403, 403.1	14,558	5,088	74	280	20,000
105	Underground	Wells Depr. Exp.	403, 403.1	81,525	28,492	413	1,570	112,000
106	Storage Plant	Lines Depr. Exp.	403, 403.1	5,095	1,781	26	98	7,000
107	Depreciation	Compressor Station Equip. Depr. Exp.	403, 403.1	80,070	27,983	405	1,542	110,000
108	Expense	Measuring & Regulating Equip. Depr. Exp.	403, 403.1	52,409	18,316	265	1,009	72,000
109		Purification Equipment Depr. Exp.	403, 403.1	728	254	4	14	1,000
110		Other Equipment Depr. Exp.	403, 403.1	18,926	6,614	96	364	26,000
111		Total Underground Storage Plant Depr. Exp		254,039	88,783	1,286	4,892	349,000

112		Land & Land Rights Depr. Exp.		4,755	881	12	353	6,000
113		Structures & Improvements Depr. Exp.		11,887	2,201	29	883	15,000
114		Mains Depr. Exp.		3,729,639	1,391,231	19,348	628,781	5,769,000
115		Mains Depr. Exp.		-	-	-	-	-
116		Meas & Reg Station Equip-Gen Depr. Exp.		93,096	34,727	483	15,695	144,000
117	Distribution Plant	Meas & Reg Station Equip-City Gate Depr. Exp.		32,971	12,299	171	5,559	51,000
118	Depreciation	Services Depr. Exp.		4,349,125	81,651	198	16,026	4,447,000
119	Expense	Meters Depr. Exp.		2,889,150	288,854	3,058	25,938	3,207,000
120		Meter Installations Depr. Exp.		-	-	-	-	-
121		House Regulators Depr. Exp.		-	-	-	-	-
122		House Regulator Installations Depr. Exp.		-	-	-	-	-
123		Industrial Meas & Reg Station Equip. Depr. Exp.		-	36,514	579	4,907	42,000
124		Other Equipment Depr. Exp.		(8,717)	(1,614)	(21)	(647)	(11,000)
125		Total Distribution Plant Depr. Exp		11,101,906	1,846,743	23,857	697,494	13,670,000
126		Land & Land Rights Depr. Exp.		5,251	569	7	173	6,000
127		Structures & Improvements Depr. Exp.		1,255,072	135,944	1,683	41,300	1,434,000
128		Office Furniture & Equipment Depr. Exp.		2,876,864	311,610	3,858	94,668	3,287,000
129		Transportation Equipment Depr. Exp.		-	-	-	-	-
130	General Plant	Stores Equipment Depr. Exp.		35,884	3,887	48	1,181	41,000
131	Depreciation	Tools, Shop & Garage Equipment Depr. Exp.		332,585	36,024	446	10,944	380,000
132	Expense	Laboratory Equipment Depr. Exp.		35,884	3,887	48	1,181	41,000
133		Power Operated Equipment Depr. Exp.		-	-	-	-	-
134		Communication Equipment Depr. Exp.		1,348,721	146,088	1,809	44,382	1,541,000
135		Miscellaneous Equipment Depr. Exp.		14,879	1,612	20	490	17,000
136		Total General Plant Dpreciation Expense		5,905,142	639,620	7,919	194,320	6,747,000
137		Misc Amortization	407	(827,087)	(89,587)	(1,109)	(27,217)	(945,000)
138		Intangible Distribution Plant Amortization Exp.	404.20	98,263	18,199	240	7,298	124,000
139	Amortization	Intangible Plant - Software Amortization Exp.	404.30	7,742,238	838,606	10,383	254,773	8,846,000
140	Expense	Tax Reform Amortization	407.23	-	-	-	-	-
141		Excess Natural Gas Line Extension	407.302	-	-	-	-	-
142		FISERVE Payment Processing	407.414	2,477,000	-	-	-	2,477,000
143		Total amortization expenses		9,490,414	767,218	9,514	234,854	10,502,000
144		Total Depreciation and Amortization Expense		26,751,500	3,342,364	42,576	1,131,560	31,268,000
145								
146		Taxes other than income	408.1	6,296,389	1,422,524	16,874	361,212	8,097,000
147		Income taxes - federal taxes utility operating income	409.1	(1,407,565)	(2,991,696)	(26,403)	(162,718)	(4,588,381)
148	Taxes	Income taxes - other taxes utility operating income	409.1	(68,464)	(145,517)	(1,284)	(7,915)	(223,180)
149		Provision for deferred income taxes	410.1 - 411.1	2,254,966	4,792,798	42,299	260,680	7,350,743
150		Investment tax credit adjustment	411.4	(3,734)	(7,937)	(70)	(432)	(12,173)
151		Total taxes		7,071,592	3,070,173	31,415	450,828	10,624,008
152								
153		Total Operating Expenses		69,850,946	10,628,184	127,071	2,776,630	83,382,831
154								
155		Net Operating Income		151,238,558	30,972,415	346,315	6,514,459	189,071,747
156								
157		Intangible Gas Plant	303	1,998,545	370,140	4,885	148,430	2,522,000
158	Intangible plant	Miscellaneous-Computer Software	303.1	30,757,149	3,331,482	41,249	1,012,120	35,142,000
		AMI Software	303.12	15,094,126	1,634,931	20,243	496,700	17,246,000
159		Total Intangible plant		47,849,821	5,336,553	66,376	1,657,251	54,910,000

160		Land & Land Rights	350	708,980	247,777	3,589	13,654	974,000	
161		Structures & Improvements	351	1,476,192	515,906	7,473	28,428	2,028,000	
162		Wells	352	10,661,631	3,726,074	53,974	205,321	14,647,000	
163	Underground storage plant	Lines	353	625,999	218,777	3,169	12,055	860,000	
164		Compressor Station Equipment	354	7,044,669	2,462,002	35,663	135,666	9,678,000	
165		Measuring & Regulating Equipment	355	854,561	298,656	4,326	16,457	1,174,000	
166		Purification Equipment	356	224,923	78,607	1,139	4,332	309,000	
167		Other Equipment	357	1,518,411	530,661	7,687	29,242	2,086,000	
168			Total underground storage plant		23,115,364	8,078,460	117,021	445,155	31,756,000
169		Land and land rights	374	316,185	58,559	773	23,483	399,000	
170		Structures and improvements	375	645,842	119,613	1,578	47,966	815,000	
171		Mains	376	174,634,920	65,142,373	905,955	29,441,752	270,125,000	
172		Measuring and regulating station equipment - general	378	2,688,133	1,002,728	13,945	453,193	4,158,000	
173		Measuring and regulating station equipment - city gate check stations	379	1,225,758	457,233	6,359	206,651	1,896,000	
174	Distribution plant	Services	380	183,211,888	3,439,622	8,356	675,135	187,335,000	
175		Meters	381	65,013,537	6,499,987	68,803	583,673	72,166,000	
176		Meter installations	382	-	-	-	-	-	
177		House regulators	383	-	-	-	-	-	
178		House regulatory installations	384	-	-	-	-	-	
179		Industrial measuring and regulating station equipment	385	-	2,498,589	39,643	335,768	2,874,000	
180		Other equipment	387	-	-	-	-	-	
181			Total distribution plant		427,736,263	79,218,704	1,045,412	31,767,620	539,768,000
182		Land and land rights	389	4,365,621	472,865	5,855	143,659	4,988,000	
183		Structures and improvements	390	43,199,344	4,679,167	57,935	1,421,554	49,358,000	
184		Office furniture and equipment	391	14,326,554	1,551,791	19,213	471,442	16,369,000	
185		Transportation equipment	392	12,194,507	1,320,857	16,354	401,283	13,933,000	
186	General plant	Stores equipment	393	831,464	90,061	1,115	27,361	950,000	
187		Tools, shop and garage equipment	394	6,353,257	688,157	8,520	209,066	7,259,000	
188		Laboratory equipment	395	417,482	45,220	560	13,738	477,000	
189		Power operated equipment	396	3,087,793	334,456	4,141	101,609	3,528,000	
190		Communication equipment	397	5,812,368	629,571	7,795	191,267	6,641,000	
191		Miscellaneous equipment	398	84,897	9,196	114	2,794	97,000	
192			Total general plant		90,673,286	9,821,341	121,602	2,983,771	103,600,000
193									
194		Total natural gas plant in service		589,374,734	102,455,058	1,350,412	36,853,797	730,034,000	
195									
196		Land & Land Rights Accum. Depr.	350	(13,830)	(4,833)	(70)	(266)	(19,000)	
197		Structures & Improvements Accum. Depr.	351	(425,097)	(148,565)	(2,152)	(8,186)	(584,000)	
198	Underground Storage Plant Accum. Depr.	Wells Accum. Depr.	352	(4,936,655)	(1,725,284)	(24,992)	(95,070)	(6,782,000)	
199		Lines Accum. Depr.	353	(305,720)	(106,844)	(1,548)	(5,888)	(420,000)	
200		Compressor Station Equip. Accum. Depr.	354	(1,779,729)	(621,987)	(9,010)	(34,274)	(2,445,000)	
201		Measuring & Regulating Equip. Accum. Depr.	355	(402,532)	(140,679)	(2,038)	(7,752)	(553,000)	
202		Purification Equipment Accum. Depr.	356	(203,086)	(70,975)	(1,028)	(3,911)	(279,000)	
203		Other Equipment Accum. Depr.	357	(477,506)	(166,881)	(2,417)	(9,196)	(656,000)	
204			Total Underground Storage Plant Accum. Depr.		(8,544,154)	(2,986,049)	(43,254)	(164,543)	(11,738,000)
205			Land & Land Rights Accum. Depr.	374	(14,264)	(2,642)	(35)	(1,059)	(18,000)
206		Structures & Improvements Accum. Depr.	375	2,156,242	399,346	5,270	160,142	2,721,000	
207		Mains Accum. Depr.	376	(46,806,361)	(17,459,724)	(242,818)	(7,891,098)	(72,400,000)	
208		Meas & Reg Station Equip-Gen. Accum. Depr.	378	(655,548)	(244,533)	(3,401)	(110,519)	(1,014,000)	
209		Meas & Reg Station Equip-City Gate Accum. Depr.	379	(272,822)	(101,768)	(1,415)	(45,995)	(422,000)	
210	Distribution Plant Accum. Depr.	Services Accum. Depr.	380	(61,478,451)	(1,154,197)	(2,804)	(226,548)	(62,862,000)	
211		Meters Accum. Depr.	381	(12,764,693)	(1,276,201)	(13,509)	(114,598)	(14,169,000)	
212		Meter Installations Accum. Depr.	382	-	-	-	-	-	
213		House Regulators Accum. Depr.	383	-	-	-	-	-	
214		House Regulator Installations Accum. Depr.	384	-	-	-	-	-	
215		Industrial Meas & Reg Station Equip Accum. Depr.	385	-	(1,013,693)	(16,084)	(136,223)	(1,166,000)	
216		Other Equipment Accum. Depr.	387	-	-	-	-	-	
217		Total Distribution Plant Accumulated Depreciation		(119,835,896)	(20,853,412)	(274,795)	(8,365,898)	(149,330,000)	

218		Land & Land Rights Accum. Depr.	389	(24,506)	(2,654)	(33)	(806)	(28,000)
219		Structures & Improvements Accum. Depr.	390	(2,097,914)	(227,237)	(2,814)	(69,036)	(2,397,000)
220		Office Furniture & Equipment Accum. Depr.	391	(5,120,065)	(554,583)	(6,867)	(168,485)	(5,850,000)
221		Transportation Equipment Accum. Depr.	392	(7,224,105)	(782,484)	(9,688)	(237,722)	(8,254,000)
222	General Plant	Stores Equipment Accum. Depr.	393	(235,435)	(25,501)	(316)	(7,747)	(269,000)
223	Accum. Depr.	Tools, Shop & Garage Equip. Accum. Depr.	394	(2,133,798)	(231,124)	(2,862)	(70,217)	(2,438,000)
224		Laboratory Equipment Accum. Depr.	395	(161,041)	(17,443)	(216)	(5,299)	(184,000)
225		Power Operated Equipment Accum. Depr.	396	(1,980,634)	(214,534)	(2,656)	(65,176)	(2,263,000)
226		Communication Equipment Accum. Depr.	397	(2,821,725)	(305,637)	(3,784)	(92,854)	(3,224,000)
227		Miscellaneous Equipment Accum. Depr.	398	(80,521)	(8,722)	(108)	(2,650)	(92,000)
228		Total General Plant Accumulated Depreciation		(21,879,744)	(2,369,920)	(29,343)	(719,993)	(24,999,000)
229	Accumulated Amortization	Miscellaneous-Computer Software	303.1	(11,050,588)	(1,196,952)	(14,820)	(363,640)	(12,626,000)
		AMI Software	303.12	2,377,110	257,478	3,188	78,223	2,716,000
230		Intangible Distribution Plant	303	(608,597)	(112,715)	(1,487)	(45,200)	(768,000)
231		Total Accumulated Amortization		(9,282,075)	(1,052,189)	(13,119)	(330,617)	(10,678,000)
232								
233		Net Plant		429,832,865	75,193,489	989,900	27,272,746	533,289,000
234								
235		Accumulated Deferred Income Taxes		(87,928,624)	(15,481,794)	(204,200)	(5,582,875)	(109,197,492)
236								
237		Customer Advances		(2,000)	-	-	-	(2,000)
238		Customer Deposits		(568,000)	-	-	-	(568,000)
239	Miscellaneous	Gas Inventory		7,578,951	2,648,725	38,368	145,955	10,412,000
240	Rate Base Items	Working Capital		1,853,679	326,382	4,305	117,696	2,302,062
241		Natural Gas Line Extension		9,035,600	1,590,919	20,984	573,700	11,221,203
242		Other		8,134,000	-	-	-	8,134,000
243		Total Miscellaneous Rate Base Items		26,032,231	4,566,026	63,657	837,351	31,499,264
244								
245		Total Rate Base		367,936,472	64,277,721	849,357	22,527,222	455,590,772

Costs	Description	Acronym	Schedule 101	Schedule 111	Schedule 131	Schedule 146	TOTAL
Purchased Gas Expenses	Throughput	E01	57.95%	25.97%	0.42%	15.66%	100%
Purchased Gas Expenses	Sales	E04	68.72%	30.79%	0.50%	0.00%	100%
Purchased Gas Expenses	Winter Therms	E06	62.67%	26.17%	0.38%	10.78%	100%
Purchased Gas Expenses	Excess Winter over Summer Therms	E07	74.30%	25.33%	0.37%	0.00%	100%
Purchased Gas Expenses	GTI Expense	E08	73.18%	26.51%	0.31%	0.00%	100%
Transmission Expenses	Coincident Peak - All	D01	68.28%	23.11%	0.29%	8.32%	100%
Transmission Expenses	Coincident Peak - Small Mains	D02	74.71%	25.29%	0.00%	0.00%	100%
Transmission Expenses	Purchased Gas - Demand	D05	100.00%	0.00%	0.00%	0.00%	100%
Transmission Expenses	DA 131/132	D06	0.00%	0.00%	100.00%	0.00%	100%
Transmission Expenses	DA 146	D07	0.00%	0.00%	0.00%	100.00%	100%
Customer Expenses	All Customers	C01	98.13%	1.84%	0.00%	0.02%	100%
Customer Expenses	Service Cost	C02	97.80%	1.84%	0.00%	0.36%	100%
Customer Expenses	Meter Cost	C03	90.09%	9.01%	0.10%	0.81%	100%
Customer Expenses	Regulator Cost	C04	98.13%	1.84%	0.00%	0.02%	100%
Customer Expenses	Ind Meas & Reg Cost	C06	0.00%	86.94%	1.38%	11.68%	100%
Customer Expenses	DA 101	C10	100.00%	0.00%	0.00%	0.00%	100%
Common Expenses	Revenues From Retail Rates	R01	76.85%	19.48%	0.21%	3.46%	100%

UTILITY COMPANY
Summary of Adjustments
Service territory : Washington
Service: Natural Gas
Time period : Twelve Months ended December 31, 2019

Restating Adjustments

Work paper reference	Description of Adjustment	Washington Natural Gas			
		NOI	Rate Base	Revenue Requirement	ROR
1Adj G-ROO	Total Washington CBR/ROO	24,474,000	405,933,000	7,527,598	6.03%
1.01G-DFIT	Deferred FITRate Base	-	(994,000)	(97,760)	0.01%
1.02G-DDC	Deferred Debitsand Credits	(12,000)	(1,000)	15,786	0.00%
1.03G-WC	Working Capital	-	(1,144,000)	(112,513)	0.02%
1.04G-AMI	RemoveAMI Rate Base	-	(22,321,000)	(2,195,277)	0.35%
2.01G-EBO	EliminateB & O Taxes	(9,000)	-	11,913	0.00%
2.02G-RPT	RestateProperty Taxes	(189,000)	-	250,178	-0.05%
2.03G-UE	UncollectibleExpense	(131,000)	-	173,404	-0.03%
2.04G-RE	RegulatoryExpense	46,000	-	(60,890)	0.01%
2.05G-ID	Injuries & Damages	7,000	-	(9,266)	0.00%
2.06G-FIT	FIT/DFITExpense	(53,000)	-	70,156	-0.01%
2.07G-OSC	Office SpaceCharges to Subs	13,000	-	(17,208)	0.00%
2.08G-RET	RestateExcise Tax	(1,000)	-	1,324	0.00%
2.09G-NGL	Net Gains/Losses	9,000	-	(11,913)	0.00%
2.1G-WNGC	Weather NormalizationGas Cost Adjust	(5,000)	-	6,618	0.00%
2.11G-EAS	EliminateAdder Schedules	-	-	-	0.00%
2.12G-MR	Misc. RestatingAdjustments	(35,000)	-	46,329	-0.01%
2.13G-RI	Restating Incentives	(173,000)	-	228,999	-0.04%
2.14G-DI	Restate Debt Int	(222,000)	-	293,860	-0.05%
2.15G-EOP19	Restate 2019 Rate Base	207,000	14,717,000	1,173,417	-0.16%
	Restated Total	23,926,000	396,190,000	7,294,754	6.06%

Proforma Adjustments

Work paper reference	Description of Adjustment	Washington Natural Gas			
		NOI	Rate Base	Revenue Requirement	ROR
3.01G-PREV	Pro Forma Revenue Normalization	8,187,000	-	(10,837,063)	2.02%
3.02G-PRA	Pro Forma Def. Debits & Credits	182,000	-	(240,912)	0.04%
3.03G-ARAM	Pro Forma ARAM	(41,000)	-	54,271	-0.01%
3.04G-PLN	Pro Forma Non-Exec Labor	(772,000)	-	1,021,890	-0.19%
3.05G-PLE	Pro Forma Exec Labor	77,000	-	(101,924)	0.02%
3.06G-PEB	Pro Forma Empl. Benefits	(269,000)	-	356,073	-0.07%
3.07G-PINS	Pro Forma Insurance Exp	(852,000)	-	1,127,785	-0.21%
3.08G-PIT	Pro Forma IS/IT	(493,000)	-	652,580	-0.12%
3.09G-PPPT	Pro Forma Property Tax	(366,000)	-	484,471	-0.09%
3.1G-PFEE	Pro Forma Fee Free Amort	(689,000)	-	912,023	-0.17%
3.11G-PCAP1	Pro Forma 2020 Customer AT Center	(456,000)	(491,000)	555,313	-0.11%
3.12G-PCAP2	Pro Forma 2020 Large & Distinct	(147,000)	5,095,000	695,677	-0.11%
3.13G-PCAP3	Pro Forma 2020 Programmatic	(180,000)	4,280,000	659,204	-0.11%
3.14G-PCAP4	Pro Forma 2020 Mandatory	(218,000)	9,637,000	1,236,366	-0.19%
3.15G-PCAP5	Pro Forma 2020 Short Lived	(507,000)	(36,000)	667,571	-0.12%
3.16G-PAMI	Pro Forma AMI Capital Adds	(2,735,000)	53,964,000	8,927,671	-1.30%
3.17G-PLEAP	Pro Forma LEAP Def. Amort	-	(3,959,000)	1,230,830	0.06%
3.18G-PTAX	Pro Forma Tax Repairs	-	(15,228,000)	(1,497,678)	0.23%
	Proforma Total	721,000	53,262,000	5,904,150	-0.42%
	Total Adjustments	24,647,000	449,452,000	13,198,904	5.64%

UTILITY COMPANY

Summary of Adjustments

Service territory : Washington

Service: Natural Gas

Time period : Twelve Months ended December 31, 2019

	Schedule 101	Schedule 111	Schedule 131	Schedule 146	Total
Rate Base	367,936,472	64,277,721	849,357	22,527,222	455,590,772
Proposed Rate of Return	7.29%	7.29%	7.29%	7.29%	7.29%
Return Requirement	26,819,763	4,685,356	61,912	1,642,063	33,209,093
Total Operating Expenses (net of non-rate revenues)	67,931,943	10,429,490	124,811	2,619,671	81,105,915
Present Revenue from Rates	79,469,000	20,146,000	217,000	3,581,000	103,413,000
Net Income From Present Rates	11,537,057	9,716,510	92,189	961,329	22,307,085
Net Income Deficiency (Sufficiency)	15,282,706	(5,031,155)	(30,277)	680,734	10,902,008
Incremental Revenue Related Expenses	884,397	(291,149)	(1,752)	39,393	630,890
Incremental Income Taxes	4,062,486	(1,337,394)	(8,048)	180,954	2,897,998
Total Cost/Revenue Requirement at Unity	99,699,000	13,486,000	177,000	4,482,000	117,844,000
Revenue-to-Cost Ratio at Present Rates	0.80	1.49	1.23	0.80	0.88
Parity Ratio at Present Rates	0.91	1.70	1.40	0.91	1.00
Proposed Rate Revenue Increase	9,828,000	2,492,000	27,000	443,000	12,790,000
Proposed Revenue from Rates	89,297,000	22,638,000	244,000	4,024,000	116,203,000
Variance from Unity	(10,402,000)	9,152,000	67,000	(458,000)	(1,641,000)
Revenue-to Cost Ratio at Proposed Rates	0.90	1.68	1.38	0.90	0.99
Parity Ratio at Proposed Rates	0.91	1.70	1.40	0.91	1.00