

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UG-22_____

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	EliminateB & O Taxes	EliminateB & O Taxes	RestateProperty Taxes	UncollectibleExpense	RegulatoryExpense
			Adjustment Number	1Adj G-ROO	1.01G-DFIT	1.02G-DDC	1.03G-WC	2.01G-EBO	2.02G-RPT	2.03G-UE	2.04G-RE	2.05G-ID
2		Residential sales	480	106,063,000	-	-	-	(5,417,000)	-	-	-	-
3		Commercial and industrial sales	481	50,026,000	-	-	-	-	-	-	-	-
4		Interdepartmental Revenue	484	258,000	-	-	-	-	-	-	-	-
5		Unbilled Revenue	499	183,000	-	-	-	-	-	-	-	-
6		From Transportation of Gas	489.9	-	-	-	-	(122,000)	-	-	-	-
7	Natural gas operating revenues	Total sales of gas		156,530,000	-	-	-	(5,539,000)	-	-	-	-
8		Off System Sales	483/484	40,386,000	-	-	-	-	-	-	-	-
9		Miscellaneous Service Revenues	488	2,000	-	-	-	-	-	-	-	-
10		Transportation for Others	489.3	4,817,000	-	-	-	-	-	-	-	-
11		Rent from Gas Property	493	3,000	-	-	-	-	-	-	-	-
12		Other Gas Revenue	495	8,257,000	-	-	-	-	-	-	-	-
13		Other Gas Revenue - Misc	496	-	-	-	-	-	-	-	-	-
14		Total other operating revenues		53,465,000	-	-	-	-	-	-	-	-
15		Total natural gas operating revenues		209,995,000	-	-	-	(5,539,000)	-	-	-	-
16		Natural Gas Purchases	804/805	96,285,000	-	-	-	-	-	-	-	-
17		Net Natural Gas Storage Transactions	808	(5,698,000)	-	-	-	-	-	-	-	-
18	Purchased Gas Expenses	Total Purchased Gas Costs		90,587,000	-	-	-	-	-	-	-	-
19		Gas Used for Products Extraction	811	(312,000)	-	-	-	-	-	-	-	-
20		GTI Expenses	813.01	82,000	-	-	-	-	-	-	-	-
21		Other Gas Expenses	813	680,000	-	-	-	-	-	-	-	-
22		Total other gas supply expenses		450,000	-	-	-	-	-	-	-	-
23		Total Purchased Gas Expenses		91,037,000	-	-	-	-	-	-	-	-
24		Supervision & Engineering	814	4,000	-	-	-	-	-	-	-	-
25		Maps & Records	815	-	-	-	-	-	-	-	-	-
26		Wells Expenses	816	-	-	-	-	-	-	-	-	-
27		Lines Expenses	817	-	-	-	-	-	-	-	-	-
28	Underground Storage Expenses - Operation	Compressor Station Expenses	818	-	-	-	-	-	-	-	-	-
29		Compressor Station Fuel & Power	819	-	-	-	-	-	-	-	-	-
30		Measuring & Regulator Station	820	-	-	-	-	-	-	-	-	-
31		Purification Expenses	821	-	-	-	-	-	-	-	-	-
32		Other Expenses	824	536,000	-	-	-	-	-	-	-	-
33		Storage Well Royalties & Rents	825	-	-	-	-	-	-	-	-	-
34		Rents	826	-	-	-	-	-	-	-	-	-
35		Total underground storage expenses - operation		540,000	-	-	-	-	-	-	-	-
36		Supervision & Engineering	830	-	-	-	-	-	-	-	-	-
37		Maps & Records	831	-	-	-	-	-	-	-	-	-
38		Wells Expenses	832	-	-	-	-	-	-	-	-	-
39	Underground Storage Expenses - Maintenance	Lines Expenses	833	-	-	-	-	-	-	-	-	-
40		Compressor Station Expenses	834	-	-	-	-	-	-	-	-	-
41		Compressor Station Fuel & Power	835	-	-	-	-	-	-	-	-	-
42		Measuring and Regulator Station Expenses	836	-	-	-	-	-	-	-	-	-
43		Other Equipment	837	1,417,000	-	-	-	-	-	-	-	-
44		Total underground storage expenses - maintenance		1,417,000	-	-	-	-	-	-	-	-
45		Total Underground Storage Expenses		1,957,000	-	-	-	-	-	-	-	-

						E	F	G	H	I
Pro FormaIS/IT	Pro Forma Misc O&M Expense	Pro Form 09.2021 EOP Rate Base to 12.31.21	Provisional Cap. Groups2022 Additions EOP	Provisional Cap. Groups2023 Additions AMA	2022-2023 OFFSETSCapital Adds & Rev. Offsets	Total Proforma adjustments	Total adjustments	Adjusted ROO	Revenue change to base rates	ROO after rate change
3.13G-PIT	3.14G-PMisc	3.15G-EOP12.2021	4.01G-PVCap22	4.02G-PVCap23	4.03G-Offsets23	Sum of proforma adjustments	D+E	C+F	RR Input and revenue sensitive	G+H
-	-	-	-	-	-	(41,659,553)	(43,375,553)	62,687,447		62,687,447
-	-	-	-	-	-	-	-	50,026,000		50,026,000
-	-	-	-	-	-	-	-	258,000		258,000
-	-	-	-	-	-	-	-	183,000		183,000
-	-	-	-	-	-	296,000	174,000	174,000		174,000
-	-	-	-	-	-	(41,363,553)	(43,201,553)	113,328,447	-	113,328,447
-	-	-	-	-	-	-	(40,387,000)	(1,000)		(1,000)
-	-	-	-	-	-	-	-	2,000		2,000
-	-	-	-	-	-	(3,286,447)	(3,286,447)	1,530,553		1,530,553
-	-	-	-	-	-	-	-	3,000		3,000
-	-	-	-	-	3,391,000	4,298,000	(4,389,000)	3,868,000		3,868,000
-	-	-	-	-	-	-	-	-		-
-	-	-	-	-	3,391,000	1,011,553	(48,062,447)	5,402,553	-	5,402,553
-	-	-	-	-	3,391,000	(40,352,000)	(91,264,000)	118,731,000	-	118,731,000
-	-	-	-	-	-	(50,489,000)	(96,285,000)	-		-
-	-	-	-	-	-	-	6,010,000	312,000		312,000
-	-	-	-	-	-	(50,489,000)	(90,275,000)	312,000	-	312,000
-	-	-	-	-	-	-	-	(312,000)		(312,000)
-	-	-	-	-	-	-	2,000	84,000		84,000
-	13,000	-	-	-	-	53,000	53,000	733,000		733,000
-	13,000	-	-	-	-	53,000	55,000	505,000	-	505,000
-	13,000	-	-	-	-	(50,436,000)	(90,220,000)	817,000	-	817,000
-	-	-	-	-	-	-	-	4,000		4,000
-	-	-	-	-	-	-	-	-		-
-	-	-	-	-	-	-	-	-		-
-	-	-	-	-	-	-	-	-		-
-	-	-	-	-	-	-	-	-		-
-	-	-	-	-	-	-	-	-		-
-	-	-	-	-	-	-	-	-		-
-	-	-	-	-	-	-	-	536,000		536,000
-	-	-	-	-	-	-	-	-		-
-	-	-	-	-	-	-	-	-		-
-	-	-	-	-	-	-	-	540,000	-	540,000
-	-	-	-	-	-	-	-	-		-
-	-	-	-	-	-	-	-	-		-
-	-	-	-	-	-	-	-	-		-
-	-	-	-	-	-	-	-	-		-
-	-	-	-	-	-	-	-	-		-
-	320,000	-	-	-	-	320,000	320,000	1,737,000		1,737,000
-	320,000	-	-	-	-	320,000	320,000	1,737,000	-	1,737,000
-	320,000	-	-	-	-	320,000	320,000	2,277,000	-	2,277,000

46	Supervision & Engineering	870	1,323,000	-	-	-	-	-	-	-	-
47	Distribution Load Dispatching	871	-	-	-	-	-	-	-	-	-
48	Compressor Station Labor & Expenses	872	-	-	-	-	-	-	-	-	-
49	Mains & Services Expense	874	3,248,000	-	-	-	-	-	-	-	-
50	Measuring & Regulating Stations-General	875	73,000	-	-	-	-	-	-	-	-
51	Distribution Expenses - Operation Measuring & Regulating Stations-Industrial	876	3,000	-	-	-	-	-	-	-	-
52	Measuring & Regulating Stations-City Gate	877	55,000	-	-	-	-	-	-	-	-
53	Meters & House Regulators Expenses	878	372,000	-	-	-	-	-	-	-	-
54	Customer Installations	879	974,000	-	-	-	-	-	-	-	-
55	Other Distribution Expense	880	1,406,000	-	-	-	-	-	-	-	-
56	Rents	881	25,000	-	-	-	-	-	-	-	-
57	Total distribution expenses - operation		7,479,000	-	-	-	-	-	-	-	-
58	Supervision & Engineering	885	18,000	-	-	-	-	-	-	-	-
59	Mains	887	1,006,000	-	-	-	-	-	-	-	-
60	Compressor Station Equipment	888	-	-	-	-	-	-	-	-	-
61	Measuring & Regulating Stations-General	889	208,000	-	-	-	-	-	-	-	-
62	Distribution Expenses - Maintenance Measuring & Regulating Stations-Industrial	890	19,000	-	-	-	-	-	-	-	-
63	Measuring & Regulating Stations-City Gate	891	33,000	-	-	-	-	-	-	-	-
64	Services	892	1,766,000	-	-	-	-	-	-	-	-
65	Meters & House Regulators	893	1,575,000	-	-	-	-	-	-	-	-
66	Other Equipment	894	177,000	-	-	-	-	-	-	-	-
67	Total distribution expenses - maintenance		4,802,000	-	-	-	-	-	-	-	-
68	Total distribution expenses		12,281,000	-	-	-	-	-	-	-	-
69	Supervision	901	77,000	-	-	-	-	-	-	-	-
70	Customer account expenses Meter Reading	902	369,000	-	-	-	-	-	-	-	-
71	Customer Records & Collection	903	3,047,000	-	-	-	-	-	-	-	-
72	Uncollectible Accounts	904	1,020,000	-	-	-	-	1,918,000	-	-	-
73	Misc Customer Accounts Expenses	905	49,000	-	-	-	-	-	-	-	-
74	Total customer account expenses		4,562,000	-	-	-	-	1,918,000	-	-	-
75	Supervision	907	-	-	-	-	-	-	-	-	-
76	Customer Information Expenses Customer Assistance Expenses	908	8,789,000	-	-	-	-	-	-	-	-
77	Advertising	909	376,000	-	-	-	-	-	-	-	-
78	Misc Customer Service & Info Expense	910	119,000	-	-	-	-	-	-	-	-
79	Total Customer Information Expenses		9,284,000	-	-	-	-	-	-	-	-
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		119,121,000	-	-	-	-	1,918,000	-	-	-
86											
87	Admin. & General Salaries	920	5,743,000	-	-	-	-	-	-	-	-
88	Office Supplies & Expenses	921	937,000	-	-	-	-	-	-	-	-
89	Admin. Expenses Transferred - Credit	922	(14,000)	-	-	-	-	-	-	-	-
90	Outside Services Employed	923	2,385,000	-	-	-	-	-	-	-	-
91	Administrative & General Expenses Property Insurance Premium	924	338,000	-	-	-	-	-	-	-	-
92	Injuries & Damages	925	909,000	-	-	-	-	-	-	-	(45,000)
93	Employee Pension & Benefits	926	5,872,000	-	-	-	-	-	-	-	-
94	Franchise Requirements	927	-	-	-	-	-	-	-	-	-
95	Regulatory Commission Expenses	928	656,000	-	-	-	-	-	-	9,000	-
96	Miscellaneous & General Expense	930	906,000	-	-	-	-	-	-	-	-
97	Rents	931	93,000	-	-	-	-	-	-	-	-
98	Maintenance of General Plant	935	2,782,000	-	-	-	-	-	-	-	-
99	Total Administrative & General Expenses		20,607,000	-	-	-	-	-	9,000	(45,000)	

-	-	-	-	-	-	106,000	-	(6,000)	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	259,000	-	(15,000)	-	-	-
-	-	-	-	-	-	6,000	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	4,000	-	-	-	-	-
-	-	-	(700,000)	-	-	30,000	-	(2,000)	-	-	-
-	-	-	-	-	-	78,000	-	(4,000)	-	-	-
-	-	-	-	-	-	113,000	-	(6,000)	-	-	-
-	-	-	-	-	-	2,000	-	-	-	-	-
-	-	-	(700,000)	-	-	598,000	-	(33,000)	-	-	-
-	-	-	-	-	-	1,000	-	-	-	-	-
-	-	-	-	-	-	81,000	-	(4,000)	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	17,000	-	(1,000)	-	-	-
-	-	-	-	-	-	2,000	-	-	-	-	-
-	-	-	-	-	-	3,000	-	-	-	-	-
-	-	-	-	-	-	141,000	-	(8,000)	-	-	-
-	-	-	-	-	-	126,000	-	(7,000)	-	-	-
-	-	-	-	-	-	14,000	-	(1,000)	-	-	-
-	-	-	-	-	-	385,000	-	(21,000)	-	-	-
-	-	-	(700,000)	-	-	983,000	-	(54,000)	-	-	-
-	-	-	-	-	-	4,000	-	-	-	-	-
-	-	-	-	-	-	17,000	-	(2,000)	-	-	-
-	-	-	-	-	-	145,000	-	(17,000)	-	-	-
(149,000)	-	-	-	-	-	48,000	-	(6,000)	-	-	-
-	-	-	-	-	-	2,000	-	-	(7,000)	-	-
(149,000)	-	-	-	-	-	216,000	-	(25,000)	(7,000)	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	12,000	-	(2,000)	-	-	-
-	-	-	-	-	-	1,000	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	13,000	-	(2,000)	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
(50,638,000)	-	-	(700,000)	-	-	1,256,000	-	(85,000)	(7,000)	-	-
-	-	-	-	-	-	556,000	20,000	-	(16,000)	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	503,000
-	-	-	-	-	-	-	-	(35,000)	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
(89,000)	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
(89,000)	-	-	-	-	-	556,000	20,000	(35,000)	(16,000)	-	503,000

-	99,000	-	-	-	-	199,000	185,000	1,508,000	-	1,508,000
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	243,000	-	-	-	-	487,000	487,000	3,735,000	-	3,735,000
-	5,000	-	-	-	-	11,000	11,000	84,000	-	84,000
-	-	-	-	-	-	-	-	3,000	-	3,000
-	4,000	-	-	-	-	8,000	8,000	63,000	-	63,000
-	28,000	-	-	-	-	(644,000)	(644,000)	(272,000)	-	(272,000)
-	73,000	-	-	-	-	147,000	147,000	1,121,000	-	1,121,000
-	105,000	-	-	-	-	212,000	212,000	1,618,000	-	1,618,000
-	2,000	-	-	-	-	4,000	4,000	29,000	-	29,000
-	559,000	-	-	-	-	424,000	410,000	7,889,000	-	7,889,000
-	1,000	-	-	-	-	2,000	2,000	20,000	-	20,000
-	75,000	-	-	-	-	152,000	152,000	1,158,000	-	1,158,000
-	-	-	-	-	-	-	-	-	-	-
-	16,000	-	-	-	-	32,000	32,000	240,000	-	240,000
-	1,000	-	-	-	-	3,000	3,000	22,000	-	22,000
-	2,000	-	-	-	-	5,000	5,000	38,000	-	38,000
-	132,000	-	-	-	-	265,000	265,000	2,031,000	-	2,031,000
-	117,000	-	-	-	-	236,000	236,000	1,811,000	-	1,811,000
-	13,000	-	-	-	-	26,000	26,000	203,000	-	203,000
-	357,000	-	-	-	-	721,000	721,000	5,523,000	-	5,523,000
-	916,000	-	-	-	-	1,145,000	1,131,000	13,412,000	-	13,412,000
-	-	-	-	-	-	4,000	4,000	81,000	-	81,000
-	-	-	-	-	-	15,000	15,000	384,000	-	384,000
-	-	-	-	-	-	128,000	128,000	3,175,000	-	3,175,000
-	-	-	-	-	-	(107,000)	1,824,000	2,844,000	-	2,844,000
-	216,000	-	-	-	-	211,000	211,000	260,000	-	260,000
-	216,000	-	-	-	-	251,000	2,182,000	6,744,000	-	6,744,000
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	10,000	(8,495,000)	294,000	-	294,000
-	-	-	-	-	-	1,000	1,000	377,000	-	377,000
-	100,000	-	-	-	-	100,000	100,000	219,000	-	219,000
-	100,000	-	-	-	-	111,000	(8,394,000)	890,000	-	890,000
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	1,565,000	-	-	-	-	(48,609,000)	(94,981,000)	24,140,000	-	24,140,000
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	560,000	1,139,000	6,882,000	-	6,882,000
-	-	-	-	-	-	-	(19,000)	918,000	-	918,000
-	-	-	-	-	-	-	-	(14,000)	-	(14,000)
-	-	-	-	-	-	-	-	2,385,000	-	2,385,000
-	-	-	-	-	-	503,000	503,000	841,000	-	841,000
-	-	-	-	-	-	-	(53,000)	856,000	-	856,000
-	-	-	-	-	-	(35,000)	(35,000)	5,837,000	-	5,837,000
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(89,000)	(63,000)	593,000	-	593,000
371,000	684,000	-	-	-	(95,000)	960,000	782,000	1,688,000	-	1,688,000
-	-	-	-	-	-	-	-	93,000	-	93,000
-	-	-	-	-	-	-	(2,000)	2,780,000	-	2,780,000
371,000	684,000	-	-	-	(95,000)	1,899,000	2,252,000	22,859,000	-	22,859,000

371,000	2,249,000	-	-	-	(95,000)	(46,710,000)	(92,729,000)	46,999,000	46,999,000
-	-	-	-	-	-	-	-	-	-
-	-	-	1,000	1,000	-	2,000	2,000	1,000	1,000
-	-	7,000	9,000	9,000	-	25,000	25,000	221,000	221,000
-	-	-	1,000	1,000	-	2,000	2,000	19,000	19,000
-	-	-	8,000	8,000	-	16,000	16,000	186,000	186,000
-	-	-	2,000	1,000	-	3,000	3,000	36,000	36,000
-	-	-	-	-	-	-	-	1,000	1,000
-	-	-	1,000	1,000	-	2,000	2,000	30,000	30,000
-	-	7,000	22,000	21,000	-	50,000	50,000	517,000	517,000
-	-	-	1,000	1,000	-	2,000	2,000	10,000	10,000
-	-	-	1,000	1,000	-	2,000	2,000	18,000	18,000
-	-	118,000	454,000	427,000	-	999,000	999,000	7,148,000	7,148,000
-	-	-	-	-	-	-	-	-	-
-	-	3,000	11,000	10,000	-	24,000	24,000	173,000	173,000
-	-	1,000	4,000	3,000	-	8,000	8,000	58,000	58,000
-	-	91,000	352,000	330,000	-	773,000	773,000	5,537,000	5,537,000
-	-	61,000	238,000	223,000	-	522,000	522,000	3,738,000	3,738,000
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	1,000	3,000	3,000	-	7,000	7,000	46,000	46,000
-	-	-	-	-	-	-	(11,000)	(11,000)	(11,000)
-	-	275,000	1,064,000	998,000	-	2,337,000	2,326,000	16,717,000	16,717,000
-	-	-	(1,000)	(1,000)	-	(2,000)	(2,000)	8,000	8,000
-	-	56,000	(129,000)	(90,000)	-	(163,000)	(163,000)	1,286,000	1,286,000
-	-	92,000	(207,000)	(144,000)	-	(259,000)	(259,000)	2,069,000	2,069,000
-	-	-	-	-	-	-	-	-	-
-	-	1,000	(3,000)	(2,000)	-	(4,000)	(4,000)	34,000	34,000
-	-	15,000	(33,000)	(23,000)	-	(41,000)	(41,000)	335,000	335,000
-	-	1,000	(3,000)	(2,000)	-	(4,000)	(4,000)	29,000	29,000
-	-	-	-	-	-	-	-	-	-
-	-	41,000	(93,000)	(65,000)	-	(117,000)	(117,000)	928,000	928,000
-	-	-	(1,000)	(1,000)	-	(2,000)	(2,000)	7,000	7,000
-	-	206,000	(470,000)	(328,000)	-	(592,000)	(592,000)	4,696,000	4,696,000
-	-	-	-	-	-	(663,000)	2,090,000	(5,390,000)	(5,390,000)
-	-	-	-	-	-	-	-	89,000	89,000
-	-	-	-	-	-	4,117,000	4,117,000	11,008,000	11,008,000
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(390,000)	(390,000)	1,745,000	1,745,000
-	-	-	-	-	-	-	-	497,000	497,000
-	-	-	-	-	-	3,064,000	5,817,000	7,949,000	7,949,000
-	-	488,000	616,000	691,000	-	4,859,000	7,601,000	29,879,000	29,879,000
-	-	-	-	-	-	-	-	-	-
(78,000)	(472,000)	(102,000)	(130,000)	(145,000)	732,000	(1,135,000)	(6,529,000)	9,449,000	9,449,000
-	-	-	-	-	-	553,000	332,000	(3,213,000)	(3,213,000)
-	-	-	-	-	-	27,000	390,000	6,562,000	6,562,000
-	-	-	-	-	-	-	-	(2,000)	(2,000)
(78,000)	(472,000)	(102,000)	(130,000)	(145,000)	732,000	(555,000)	(5,807,000)	12,796,000	12,796,000

152											
153		Total Operating Expenses	180,609,000	-	-	-	(5,540,000)	1,000	1,515,000	7,000	(36,000)
154											
155		Net Operating Income	29,386,000	-	-	-	1,000	(1,000)	(1,515,000)	(7,000)	36,000
156											
157	Intangible plant	Intangible Gas Plant	303	1,993,000	-	-	-	-	-	-	-
158		Miscellaneous-Computer Software	303.1	37,362,000	-	-	-	-	-	-	-
		AMI Software	303.1	8,823,000	-	-	-	-	-	-	-
159		Total Intangible plant	48,178,000	-	-	-	-	-	-	-	-
160	Underground storage plant	Land & Land Rights	350	922,000	-	-	-	-	-	-	-
161		Structures & Improvements	351	1,466,000	-	-	-	-	-	-	-
162		Wells	352	15,669,000	-	-	-	-	-	-	-
163		Lines	353	1,417,000	-	-	-	-	-	-	-
164		Compressor Station Equipment	354	10,078,000	-	-	-	-	-	-	-
165		Measuring & Regulating Equipment	355	864,000	-	-	-	-	-	-	-
166		Purification Equipment	356	375,000	-	-	-	-	-	-	-
167		Other Equipment	357	1,561,000	-	-	-	-	-	-	-
168		Total underground storage plant	32,352,000	-	-	-	-	-	-	-	-
169	Distribution plant	Land and land rights	374	547,000	-	-	-	-	-	-	-
170		Structures and improvements	375	855,000	-	-	-	-	-	-	-
171		Mains	376	277,079,000	-	-	-	-	-	-	-
172		Measuring and regulating station equipment - general	378	4,409,000	-	-	-	-	-	-	-
173		Measuring and regulating station equipment - city gate check stations	379	1,869,000	-	-	-	-	-	-	-
174		Services	380	207,146,000	-	-	-	-	-	-	-
175		Meters	381	76,203,000	-	-	-	-	-	-	-
176		Meter installations	382	-	-	-	-	-	-	-	-
177		House regulators	383	-	-	-	-	-	-	-	-
178		House regulatory installations	384	-	-	-	-	-	-	-	-
179		Industrial measuring and regulating station equipment	385	2,931,000	-	-	-	-	-	-	-
180	Other equipment	387	-	-	-	-	-	-	-	-	
181		Total distribution plant	571,039,000	-	-	-	-	-	-	-	-
182	General plant	Land and land rights	389	5,186,000	-	-	-	-	-	-	-
183		Structures and improvements	390	49,855,000	-	-	-	-	-	-	-
184		Office furniture and equipment	391	13,426,000	-	-	-	-	-	-	-
185		Transportation equipment	392	13,853,000	-	-	-	-	-	-	-
186		Stores equipment	393	962,000	-	-	-	-	-	-	-
187		Tools, shop and garage equipment	394	7,521,000	-	-	-	-	-	-	-
188		Laboratory equipment	395	500,000	-	-	-	-	-	-	-
189		Power operated equipment	396	3,458,000	-	-	-	-	-	-	-
190		Communication equipment	397	15,353,000	-	-	-	-	-	-	-
191	Miscellaneous equipment	398	103,000	-	-	-	-	-	-	-	
192		Total general plant	110,217,000	-	-	-	-	-	-	-	-
193											
194		Total natural gas plant in service	761,786,000	-	-	-	-	-	-	-	-
195											
196	Underground Storage Plant Accum. Depr.	Land & Land Rights Accum. Depr.	350	20,000	-	-	-	-	-	-	-
197		Structures & Improvements Accum. De	351	660,000	-	-	-	-	-	-	-
198		Wells Accum. Depr.	352	6,990,000	-	-	-	-	-	-	-
199		Lines Accum. Depr.	353	440,000	-	-	-	-	-	-	-
200		Compressor Station Equip. Accum. De	354	2,689,000	-	-	-	-	-	-	-
201		Measuring & Regulating Equip. Accum	355	592,000	-	-	-	-	-	-	-
202		Purification Equipment Accum. Depr.	356	278,000	-	-	-	-	-	-	-
203		Other Equipment Accum. Depr.	357	694,000	-	-	-	-	-	-	-
204		Total Underground Storage Plant Accum. Depr.	12,363,000	-	-	-	-	-	-	-	-

363,000	(13,000)	2,000	(9,000)	3,467,000	(48,840,000)	(380,000)	683,000	251,000	-	-	(48,529,000)
(363,000)	13,000	(2,000)	9,000	-	-	380,000	(683,000)	(251,000)	-	-	(2,383,000)
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	1,220,000	-	1,220,000
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	1,220,000	-	1,220,000
-	-	-	-	-	-	-	-	-	21,000	-	21,000
-	-	-	-	-	-	-	-	-	33,000	-	33,000
-	-	-	-	-	-	-	-	-	356,000	-	356,000
-	-	-	-	-	-	-	-	-	32,000	-	32,000
-	-	-	-	-	-	-	-	-	230,000	-	230,000
-	-	-	-	-	-	-	-	-	20,000	-	20,000
-	-	-	-	-	-	-	-	-	9,000	-	9,000
-	-	-	-	-	-	-	-	-	36,000	-	36,000
-	-	-	-	-	-	-	-	-	737,000	-	737,000
-	-	-	-	-	-	-	-	-	20,000	-	20,000
-	-	-	-	-	-	-	-	-	32,000	-	32,000
-	-	-	-	-	-	-	-	-	10,288,000	-	10,288,000
-	-	-	-	-	-	-	-	-	164,000	-	164,000
-	-	-	-	-	-	-	-	-	69,000	-	69,000
-	-	-	-	-	-	-	-	-	7,691,000	-	7,691,000
-	-	-	-	-	-	-	-	-	2,829,000	-	2,829,000
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	109,000	-	109,000
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	21,202,000	-	21,202,000
-	-	-	-	-	-	-	-	-	83,000	-	83,000
-	-	-	-	-	-	-	-	-	797,000	-	797,000
-	-	-	-	-	-	-	-	-	215,000	-	215,000
-	-	-	-	-	-	-	-	-	222,000	-	222,000
-	-	-	-	-	-	-	-	-	15,000	-	15,000
-	-	-	-	-	-	-	-	-	120,000	-	120,000
-	-	-	-	-	-	-	-	-	8,000	-	8,000
-	-	-	-	-	-	-	-	-	55,000	-	55,000
-	-	-	-	-	-	-	-	-	246,000	-	246,000
-	-	-	-	-	-	-	-	-	2,000	-	2,000
-	-	-	-	-	-	-	-	-	1,763,000	-	1,763,000
-	-	-	-	-	-	-	-	-	24,922,000	-	24,922,000
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	(12,000)	-	(12,000)
-	-	-	-	-	-	-	-	-	(133,000)	-	(133,000)
-	-	-	-	-	-	-	-	-	(8,000)	-	(8,000)
-	-	-	-	-	-	-	-	-	(51,000)	-	(51,000)
-	-	-	-	-	-	-	-	-	(11,000)	-	(11,000)
-	-	-	-	-	-	-	-	-	(5,000)	-	(5,000)
-	-	-	-	-	-	-	-	-	(13,000)	-	(13,000)
-	-	-	-	-	-	-	-	-	(233,000)	-	(233,000)

293,000	1,777,000	386,000	486,000	546,000	637,000	(42,406,000)	(90,935,000)	89,674,000	-	89,674,000
(293,000)	(1,777,000)	(386,000)	(486,000)	(546,000)	2,754,000	2,054,000	(329,000)	29,057,000	-	29,057,000
-	-	-	-	-	-	-	-	1,993,000	-	1,993,000
-	-	-	-	-	-	-	1,220,000	38,582,000	-	38,582,000
-	-	-	-	-	-	-	-	8,823,000	-	8,823,000
-	-	-	-	-	-	-	1,220,000	49,398,000	-	49,398,000
-	-	5,000	40,000	20,000	-	65,000	86,000	1,008,000	-	1,008,000
-	-	9,000	64,000	32,000	-	105,000	138,000	1,604,000	-	1,604,000
-	-	92,000	684,000	341,000	-	1,117,000	1,473,000	17,142,000	-	17,142,000
-	-	8,000	62,000	31,000	-	101,000	133,000	1,550,000	-	1,550,000
-	-	59,000	440,000	220,000	-	719,000	949,000	11,027,000	-	11,027,000
-	-	5,000	38,000	19,000	-	62,000	82,000	946,000	-	946,000
-	-	2,000	16,000	8,000	-	26,000	35,000	410,000	-	410,000
-	-	9,000	68,000	34,000	-	111,000	147,000	1,708,000	-	1,708,000
-	-	189,000	1,412,000	705,000	-	2,306,000	3,043,000	35,395,000	-	35,395,000
-	-	9,000	43,000	15,000	-	67,000	87,000	634,000	-	634,000
-	-	14,000	67,000	24,000	-	105,000	137,000	992,000	-	992,000
-	-	4,599,000	21,776,000	7,685,000	-	34,060,000	44,348,000	321,427,000	-	321,427,000
-	-	73,000	347,000	122,000	-	542,000	706,000	5,115,000	-	5,115,000
-	-	31,000	147,000	52,000	-	230,000	299,000	2,168,000	-	2,168,000
-	-	3,439,000	16,280,000	5,745,000	-	25,464,000	33,155,000	240,301,000	-	240,301,000
-	-	1,265,000	5,989,000	2,114,000	-	9,368,000	12,197,000	88,400,000	-	88,400,000
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	49,000	230,000	81,000	-	360,000	469,000	3,400,000	-	3,400,000
-	-	-	-	-	-	-	-	-	-	-
-	-	9,479,000	44,879,000	15,838,000	-	70,196,000	91,398,000	662,437,000	-	662,437,000
-	-	134,000	5,000	(28,000)	-	111,000	194,000	5,380,000	-	5,380,000
-	-	1,291,000	43,000	(268,000)	-	1,066,000	1,863,000	51,718,000	-	51,718,000
-	-	348,000	12,000	(72,000)	-	288,000	503,000	13,929,000	-	13,929,000
-	-	359,000	12,000	(75,000)	-	296,000	518,000	14,371,000	-	14,371,000
-	-	25,000	1,000	(5,000)	-	21,000	36,000	998,000	-	998,000
-	-	195,000	7,000	(41,000)	-	161,000	281,000	7,802,000	-	7,802,000
-	-	13,000	-	(3,000)	-	10,000	18,000	518,000	-	518,000
-	-	90,000	3,000	(19,000)	-	74,000	129,000	3,587,000	-	3,587,000
-	-	398,000	13,000	(83,000)	-	328,000	574,000	15,927,000	-	15,927,000
-	-	3,000	-	(1,000)	-	2,000	4,000	107,000	-	107,000
-	-	2,856,000	96,000	(595,000)	-	2,357,000	4,120,000	114,337,000	-	114,337,000
-	-	12,524,000	46,387,000	15,948,000	-	74,859,000	99,781,000	861,567,000	-	861,567,000
-	-	-	(1,000)	-	-	(1,000)	(1,000)	19,000	-	19,000
-	-	(6,000)	(26,000)	(14,000)	-	(46,000)	(58,000)	602,000	-	602,000
-	-	(68,000)	(278,000)	(145,000)	-	(491,000)	(624,000)	6,366,000	-	6,366,000
-	-	(4,000)	(18,000)	(9,000)	-	(31,000)	(39,000)	401,000	-	401,000
-	-	(26,000)	(107,000)	(55,000)	-	(188,000)	(239,000)	2,450,000	-	2,450,000
-	-	(6,000)	(24,000)	(12,000)	-	(42,000)	(53,000)	539,000	-	539,000
-	-	(3,000)	(11,000)	(6,000)	-	(20,000)	(25,000)	253,000	-	253,000
-	-	(7,000)	(28,000)	(14,000)	-	(49,000)	(62,000)	632,000	-	632,000
-	-	(120,000)	(493,000)	(255,000)	-	(868,000)	(1,101,000)	11,262,000	-	11,262,000

205		Land & Land Rights Accum. Depr.	374	31,000	-	-	-	-	-	-	-
206		Structures & Improvements Accum. Depr.	375	181,000	-	-	-	-	-	-	-
207		Mains Accum. Depr.	376	77,901,000	-	-	-	-	-	-	-
208		Meas & Reg Station Equip-Gen. Accum. Depr.	378	1,261,000	-	-	-	-	-	-	-
209		Meas & Reg Station Equip-City Gate Accum. Depr.	379	512,000	-	-	-	-	-	-	-
210	Distribution Plant Accum. Depr.	Services Accum. Depr.	380	71,193,000	-	-	-	-	-	-	-
211		Meters Accum. Depr.	381	8,989,000	-	-	-	-	-	-	-
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	1,241,000	-	-	-	-	-	-	-
216		Other Equipment Accum. Depr.	387	-	-	-	-	-	-	-	-
217		Total Distribution Plant Accumulated Depreciation		161,309,000	-	-	-	-	-	-	-
218		Land & Land Rights Accum. Depr.	389	40,000	-	-	-	-	-	-	-
219		Structures & Improvements Accum. Depr.	390	4,485,000	-	-	-	-	-	-	-
220		Office Furniture & Equipment Accum. Depr.	391	8,479,000	-	-	-	-	-	-	-
221		Transportation Equipment Accum. Depr.	392	8,375,000	-	-	-	-	-	-	-
222		Stores Equipment Accum. Depr.	393	273,000	-	-	-	-	-	-	-
223	General Plant Accum. Depr.	Tools, Shop & Garage Equip. Accum. Depr.	394	2,696,000	-	-	-	-	-	-	-
224		Laboratory Equipment Accum. Depr.	395	213,000	-	-	-	-	-	-	-
225		Power Operated Equipment Accum. Depr.	396	2,496,000	-	-	-	-	-	-	-
226		Communication Equipment Accum. Depr.	397	3,807,000	-	-	-	-	-	-	-
227		Miscellaneous Equipment Accum. Depr.	398	101,000	-	-	-	-	-	-	-
228		Total General Plant Accumulated Depreciation		30,965,000	-	-	-	-	-	-	-
229		Miscellaneous-Computer Software	303.1	17,003,000	-	-	-	-	-	-	-
230	Accumulated Amortization	AMI Software	303.12	3,495,000	-	-	-	-	-	-	-
231		Intangible Distribution Plant	303	944,000	-	-	-	-	-	-	-
232		Total Accumulated Amortization		21,442,000	-	-	-	-	-	-	-
233		Net Plant		535,707,000	-	-	-	-	-	-	-
234		Accumulated Deferred Income Taxes		97,558,000	227,000	1,000	-	-	-	-	-
235		Customer Advances		-	-	-	-	-	-	-	-
236		Customer Deposits		(152,000)	-	-	-	-	-	-	-
237		Gas Inventory		11,643,000	-	-	-	-	-	-	-
238		Working Capital		2,649,000	-	-	(160,000)	-	-	-	-
239	Miscellaneous Rate Base Items	Natural Gas Line Extension		6,371,000	-	-	-	-	-	-	-
240		Regulatory Asset - AFUDC		2,389,000	-	-	-	-	-	-	-
241		Customer Tax Credit		(10,154,000)	-	-	-	-	-	-	-
242		Other		(4,097,000)	-	-	-	-	-	-	-
243		Total Miscellaneous Rate Base Items		8,649,000	-	-	(160,000)	-	-	-	-
244		Total Rate Base		446,798,000	227,000	1,000	(160,000)	-	-	-	-
245		Revenue Requirement Impact		4,335,002	21,965	97	(15,482)	(1,324)	1,324	2,005,393	9,266
246		Change in Rate Base		446,798,000	227,000	1,000	(160,000)	-	-	-	-
247		ROR		6.58%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.34%	0.00%
248											
249											
250											
251											
252											
253											
254											

-	-	-	-	-	-	-	-	-	(1,000)	-	(1,000)
-	-	-	-	-	-	-	-	-	(6,000)	-	(6,000)
-	-	-	-	-	-	-	-	-	(2,678,000)	-	(2,678,000)
-	-	-	-	-	-	-	-	-	(43,000)	-	(43,000)
-	-	-	-	-	-	-	-	-	(18,000)	-	(18,000)
-	-	-	-	-	-	-	-	-	(2,448,000)	-	(2,448,000)
-	-	-	-	-	-	-	-	-	(309,000)	-	(309,000)
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	(43,000)	-	(43,000)
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	(5,546,000)	-	(5,546,000)
-	-	-	-	-	-	-	-	-	(3,000)	-	(3,000)
-	-	-	-	-	-	-	-	-	(322,000)	-	(322,000)
-	-	-	-	-	-	-	-	-	(2,432,000)	-	(2,432,000)
-	-	-	-	-	-	-	-	-	(600,000)	-	(600,000)
-	-	-	-	-	-	-	-	-	(20,000)	-	(20,000)
-	-	-	-	-	-	-	-	-	(193,000)	-	(193,000)
-	-	-	-	-	-	-	-	-	(15,000)	-	(15,000)
-	-	-	-	-	-	-	-	-	(179,000)	-	(179,000)
-	-	-	-	-	-	-	-	-	(273,000)	-	(273,000)
-	-	-	-	-	-	-	-	-	(7,000)	-	(7,000)
-	-	-	-	-	-	-	-	-	(4,044,000)	-	(4,044,000)
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	15,099,000	-	15,099,000
-	-	-	-	-	-	-	-	-	11,396,000	-	11,624,000
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	(160,000)
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	(12,206,000)	(12,206,000)
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	(12,206,000)	(12,366,000)
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	26,495,000	(12,206,000)	14,357,000
480,500	(17,208)	2,647	(11,913)	0	0	(503,003)	904,081	332,247	2,563,705	(1,181,075)	4,543,567
-	-	-	-	-	-	-	-	-	26,495,000	(12,206,000)	14,357,000
-0.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.09%	-0.15%	-0.06%	-0.37%	0.18%	-0.72%

-	-	(1,000)	(2,000)	(1,000)	-	(4,000)	(5,000)	26,000	-	26,000
-	-	(3,000)	(13,000)	(8,000)	-	(24,000)	(30,000)	151,000	-	151,000
-	-	(1,421,000)	(5,662,000)	(3,343,000)	-	(10,426,000)	(13,104,000)	64,797,000	-	64,797,000
-	-	(23,000)	(92,000)	(54,000)	-	(169,000)	(212,000)	1,049,000	-	1,049,000
-	-	(9,000)	(37,000)	(22,000)	-	(68,000)	(86,000)	426,000	-	426,000
-	-	(1,299,000)	(5,174,000)	(3,055,000)	-	(9,528,000)	(11,976,000)	59,217,000	-	59,217,000
-	-	(164,000)	(653,000)	(386,000)	-	(1,203,000)	(1,512,000)	7,477,000	-	7,477,000
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	(23,000)	(90,000)	(53,000)	-	(166,000)	(209,000)	1,032,000	-	1,032,000
-	-	-	-	-	-	-	-	-	-	-
-	-	(2,943,000)	(11,723,000)	(6,922,000)	-	(21,588,000)	(27,134,000)	134,175,000	-	134,175,000
-	-	(2,000)	(4,000)	(4,000)	-	(10,000)	(13,000)	27,000	-	27,000
-	-	(185,000)	(455,000)	(419,000)	-	(1,059,000)	(1,381,000)	3,104,000	-	3,104,000
-	-	(350,000)	(858,000)	(794,000)	-	(2,002,000)	(4,434,000)	4,045,000	-	4,045,000
-	-	(347,000)	(849,000)	(783,000)	-	(1,979,000)	(2,579,000)	5,796,000	-	5,796,000
-	-	(11,000)	(28,000)	(26,000)	-	(65,000)	(85,000)	188,000	-	188,000
-	-	(111,000)	(273,000)	(252,000)	-	(636,000)	(829,000)	1,867,000	-	1,867,000
-	-	(9,000)	(22,000)	(20,000)	-	(51,000)	(66,000)	147,000	-	147,000
-	-	(103,000)	(253,000)	(233,000)	-	(589,000)	(768,000)	1,728,000	-	1,728,000
-	-	(157,000)	(386,000)	(356,000)	-	(4,996,000)	(5,269,000)	(1,462,000)	-	(1,462,000)
-	-	(4,000)	(10,000)	(9,000)	-	(23,000)	(30,000)	71,000	-	71,000
-	-	(1,279,000)	(3,138,000)	(2,896,000)	-	(11,410,000)	(15,454,000)	15,511,000	-	15,511,000
-	-	-	-	-	-	-	-	17,003,000	-	17,003,000
-	-	-	-	-	-	-	-	3,495,000	-	3,495,000
-	-	-	-	-	-	-	-	944,000	-	944,000
-	-	-	-	-	-	-	-	21,442,000	-	21,442,000
-	-	-	-	-	-	-	-	-	-	-
-	-	8,182,000	31,033,000	5,875,000	-	108,725,000	143,470,000	679,177,000	-	679,177,000
-	-	-	-	-	-	-	-	-	-	-
-	-	2,566,000	1,006,000	712,000	-	4,284,000	15,908,000	113,466,000	-	113,466,000
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	(152,000)	-	(152,000)
-	-	-	-	-	-	-	-	11,643,000	-	11,643,000
-	-	-	-	-	-	-	(160,000)	2,489,000	-	2,489,000
-	-	-	-	-	-	(4,202,000)	(4,202,000)	2,169,000	-	2,169,000
-	-	-	-	-	-	-	-	2,389,000	-	2,389,000
-	-	-	-	-	-	-	(12,206,000)	(22,360,000)	-	(22,360,000)
-	-	-	-	-	-	12,714,000	12,714,000	8,617,000	-	8,617,000
-	-	-	-	-	-	8,512,000	(3,854,000)	4,795,000	-	24,766,000
-	-	-	-	-	-	-	-	-	-	-
-	-	10,748,000	32,039,000	6,587,000	-	121,521,000	155,524,000	797,438,000	-	817,409,000
387,842	2,352,200	1,550,941	3,743,467	1,360,106	(3,645,447)	2,485,861	7,029,428	11,364,430	0	11,364,430
-	-	10,748,000	32,039,000	6,587,000	-	53,789,000	68,146,000	514,944,000	-	514,944,000
-0.07%	-0.40%	-0.24%	-0.54%	-0.22%	0.62%	-0.27%	-0.99%	5.59%	0.00%	5.59%

A	B	FERC Acct #	Schedule 101	Schedule 111	Schedule 131	Schedule 146	Total
1							
2	Residential sales	480	89,620,872				89,620,872
3	Commercial and industrial sales	481		20,022,780	224,708	3,459,639	23,707,128
4	Interdepartmental Revenue	484					-
5	Unbilled Revenue	499					-
6	From Transportation of Gas	489.9					-
7	Natural gas operating revenues		89,620,872	20,022,780	224,708	3,459,639	113,328,000
8	Off System Sales	483/484	(697)	(298)	(5)	-	(1,000)
9	Miscellaneous Service Revenues	488	1,592	288	4	116	2,000
10	Transportation for Others	489.3	1,140,521	364,643	5,238	20,598	1,531,000
11	Rent from Gas Property	493	2,409	432	6	153	3,000
12	Other Gas Revenue	495	3,106,202	556,363	7,571	197,863	3,868,000
13	Other Gas Revenue - Misc	496	-	-	-	-	-
14	Total other operating revenues		4,250,027	921,428	12,814	218,730	5,403,000
15	Total natural gas operating revenues		93,870,900	20,944,209	237,522	3,678,370	118,731,000
16	Natural Gas Purchases	804/805	-	-	-	-	-
17	Net Natural Gas Storage Transactions	808	-	-	-	-	-
18	Purchased Gas Expenses		-	-	-	-	-
19	Gas Used for Products Extraction	811	-	-	-	-	-
20	GTI Expenses	813.01	62,223	21,514	263	-	84,000
21	Other Gas Expenses	813	495,931	212,080	3,519	21,470	733,000
22	Total other gas supply expenses		558,154	233,593	3,782	21,470	817,000
23	Total Purchased Gas Expenses		558,154	233,593	3,782	21,470	817,000
24	Supervision & Engineering	814	2,980	953	14	54	4,000
25	Maps & Records	815	-	-	-	-	-
26	Wells Expenses	816	-	-	-	-	-
27	Lines Expenses	817	-	-	-	-	-
28	Compressor Station Expenses	818	-	-	-	-	-
29	Compressor Station Fuel & Power	819	-	-	-	-	-
30	Measuring & Regulator Station	820	-	-	-	-	-
31	Purification Expenses	821	-	-	-	-	-
32	Other Expenses	824	399,294	127,661	1,834	7,211	536,000
33	Storage Well Royalties & Rents	825	-	-	-	-	-
34	Rents	826	-	-	-	-	-
35	Total underground storage expenses - operation		402,274	128,614	1,847	7,265	540,000
36	Supervision & Engineering	830	-	-	-	-	-
37	Maps & Records	831	-	-	-	-	-
38	Wells Expenses	832	-	-	-	-	-
39	Lines Expenses	833	-	-	-	-	-
40	Compressor Station Expenses	834	-	-	-	-	-
41	Compressor Station Fuel & Power	835	-	-	-	-	-
42	Measuring and Regulator Station Expenses	836	-	-	-	-	-
43	Other Equipment	837	1,293,982	413,707	5,943	23,369	1,737,000
44	Total underground storage expenses - maintenance		1,293,982	413,707	5,943	23,369	1,737,000
45	Total Underground Storage Expenses		1,696,256	542,320	7,790	30,634	2,277,000
46	Supervision & Engineering	870	1,200,088	217,331	2,971	87,610	1,508,000
47	Distribution Load Dispatching	871	-	-	-	-	-
48	Compressor Station Labor & Expenses	872	-	-	-	-	-
49	Mains & Services Expense	874	2,938,311	546,902	7,703	243,083	3,736,000
50	Measuring & Regulating Stations-General	875	54,028	20,340	300	9,331	84,000
51	Measuring & Regulating Stations-Industrial	876	-	2,639	37	324	3,000
52	Measuring & Regulating Stations-City Gate	877	40,521	15,255	225	6,998	63,000
53	Meters & House Regulators Expenses	878	(244,330)	(25,389)	(233)	(2,049)	(272,000)
54	Customer Installations	879	1,100,160	20,581	13	246	1,121,000
55	Other Distribution Expense	880	1,348,076	192,958	2,543	74,423	1,618,000

56		Rents	881	24,162	3,458	46	1,334	29,000
57		Total distribution expenses - operation		6,461,017	994,076	13,605	421,302	7,890,000
58		Supervision & Engineering	885	15,916	2,882	39	1,162	20,000
59		Mains	887	744,820	280,406	4,135	128,639	1,158,000
60		Compressor Station Equipment	888	-	-	-	-	-
61	Distribution	Measuring & Regulating Stations-General	889	154,367	58,115	857	26,661	240,000
62	Expenses -	Measuring & Regulating Stations-Industrial	890	-	19,351	272	2,378	22,000
63	Maintenance	Measuring & Regulating Stations-City Gate	891	24,441	9,202	136	4,221	38,000
64		Services	892	1,985,649	37,147	88	7,116	2,030,000
65		Meters & House Regulators	893	1,626,771	169,040	1,550	13,640	1,811,000
66		Other Equipment	894	161,550	29,256	400	11,794	203,000
67		Total distribution expenses - maintenance		4,713,514	605,399	7,476	195,611	5,522,000
68		Total distribution expenses		11,174,531	1,599,475	21,082	616,912	13,412,000
69		Supervision	901	79,494	1,487	1	18	81,000
70	Customer account	Meter Reading	902	376,861	7,050	4	84	384,000
71	expenses	Customer Records & Collection	903	3,115,975	58,292	37	696	3,175,000
72		Uncollectible Accounts	904	2,249,063	502,478	5,639	86,821	2,844,000
73		Misc Customer Accounts Expenses	905	255,166	4,774	3	57	260,000
74		Total customer account expenses		6,076,559	574,081	5,684	87,676	6,744,000
75		Supervision	907	-	-	-	-	-
76	Customer	Customer Assistance Expenses	908	288,534	5,398	3	64	294,000
77	Information	Advertising	909	369,991	6,922	4	83	377,000
78	Expenses	Misc Customer Service & Info Expense	910	214,929	4,021	3	48	219,000
79		Total Customer Information Expenses		873,454	16,340	10	195	890,000
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		20,379,936	2,965,828	38,349	756,888	24,141,000
86								
87		Admin. & General Salaries	920	5,982,108	685,081	8,803	206,008	6,882,000
88		Office Supplies & Expenses	921	797,962	91,384	1,174	27,480	918,000
89		Admin. Expenses Transferred - Credit	922	(12,169)	(1,394)	(18)	(419)	(14,000)
90		Outside Services Employed	923	2,073,137	237,419	3,051	71,394	2,385,000
91		Property Insurance Premium	924	679,115	117,416	1,598	42,871	841,000
92	Administrative &	Injuries & Damages	925	744,069	85,212	1,095	25,624	856,000
93	General Expenses	Employee Pension & Benefits	926	5,027,314	609,225	7,953	192,509	5,837,000
94		Franchise Requirements	927	-	-	-	-	-
95		Regulatory Commission Expenses	928	495,801	78,364	935	17,900	593,000
96		Miscellaneous & General Expense	930	1,467,277	168,035	2,159	50,529	1,688,000
97		Rents	931	80,839	9,258	119	2,784	93,000
98		Maintenance of General Plant	935	2,416,486	276,740	3,556	83,218	2,780,000
99		Total Administrative & General Expenses		19,751,939	2,356,741	30,424	719,897	22,859,000
100								
101		Total Operating & Maintenance Expenses		40,131,874	5,322,569	68,773	1,476,784	47,000,000
102								
103		Land & Land Rights Depr. Exp.	403, 403.1	745	238	3	13	1,000
104		Structures & Improvements Depr. Exp.	403, 403.1	17,134	5,478	79	309	23,000
105	Underground	Wells Depr. Exp.	403, 403.1	164,634	52,636	756	2,973	221,000
106	Storage Plant	Lines Depr. Exp.	403, 403.1	14,154	4,525	65	256	19,000
107	Depreciation	Compressor Station Equip. Depr. Exp.	403, 403.1	137,816	44,062	633	2,489	185,000
108	Expense	Measuring & Regulating Equip. Depr. Exp.	403, 403.1	27,563	8,812	127	498	37,000
109		Purification Equipment Depr. Exp.	403, 403.1	745	238	3	13	1,000
110		Other Equipment Depr. Exp.	403, 403.1	22,349	7,145	103	404	30,000
111		Total Underground Storage Plant Depr. Exp		385,140	123,136	1,769	6,956	517,000
112		Land & Land Rights Depr. Exp.		7,958	1,441	20	581	10,000
113		Structures & Improvements Depr. Exp.		14,325	2,594	35	1,046	18,000

114		Mains Depr. Exp.		4,597,557	1,730,865	25,526	794,051	7,148,000
115		Mains Depr. Exp.		-	-	-	-	-
116		Meas & Reg Station Equip-Gen Depr. Exp.		111,273	41,891	618	19,218	173,000
117	Distribution Plant	Meas & Reg Station Equip-City Gate Depr. Exp.		37,305	14,045	207	6,443	58,000
118	Depreciation	Services Depr. Exp.		5,416,029	101,320	240	19,411	5,537,000
119	Expense	Meters Depr. Exp.		3,357,741	348,908	3,198	28,153	3,738,000
120		Meter Installations Depr. Exp.		-	-	-	-	-
121		House Regulators Depr. Exp.		-	-	-	-	-
122		House Regulator Installations Depr. Exp.		-	-	-	-	-
123		Industrial Meas & Reg Station Equip. Depr. Exp.		-	40,461	568	4,972	46,000
124		Other Equipment Depr. Exp.		(8,754)	(1,585)	(22)	(639)	(11,000)
125		Total Distribution Plant Depr. Exp		13,533,434	2,279,940	30,391	873,235	16,717,000
126		Land & Land Rights Depr. Exp.		6,954	796	10	239	8,000
127		Structures & Improvements Depr. Exp.		1,117,842	128,017	1,645	38,496	1,286,000
128		Office Furniture & Equipment Depr. Exp.		1,798,457	205,962	2,646	61,934	2,069,000
129	General Plant	Transportation Equipment Depr. Exp.		-	-	-	-	-
130	Depreciation	Stores Equipment Depr. Exp.		29,554	3,385	43	1,018	34,000
131	Expense	Tools, Shop & Garage Equipment Depr. Exp.		291,195	33,348	428	10,028	335,000
132		Laboratory Equipment Depr. Exp.		25,208	2,887	37	868	29,000
133		Power Operated Equipment Depr. Exp.		-	-	-	-	-
134		Communication Equipment Depr. Exp.		806,654	92,379	1,187	27,779	928,000
135		Miscellaneous Equipment Depr. Exp.		6,085	697	9	210	7,000
136		Total General Plant Dpreciation Expense		4,081,950	467,472	6,007	140,572	4,696,000
137		Misc Amortization	407	(4,685,202)	(536,557)	(6,894)	(161,346)	(5,390,000)
138		Intangible Distribution Plant Amortization Exp.	404.20	70,827	12,827	175	5,171	89,000
139	Amortization	Intangible Plant - Software Amortization Exp.	404.30	9,568,591	1,095,811	14,080	329,518	11,008,000
140	Expense	Tax Reform Amortization	407.23	-	-	-	-	-
141		Excess Natural Gas Line Extension	407.302	-	-	-	-	-
142		FISERVE Payment Processing	407.414	2,242,000	-	-	-	2,242,000
143		Total amortization expenses		7,196,216	572,080	7,361	173,342	7,949,000
144		Total Depreciation and Amortization Expense		25,196,741	3,442,627	45,527	1,194,105	29,879,000
145								
146		Taxes other than income	408.1	7,553,552	1,487,057	18,355	390,036	9,449,000
147		Income taxes - federal taxes utility operating income	409.1	(1,801,136)	(1,395,815)	(12,705)	(3,344)	(3,213,000)
148	Taxes	Income taxes - other taxes utility operating income	409.1	(187,233)	(145,099)	(1,321)	(348)	(334,000)
149		Provision for deferred income taxes	410.1 - 411.1	3,678,511	2,850,711	25,947	6,830	6,562,000
150		Investment tax credit adjustment	411.4	(1,121)	(869)	(8)	(2)	(2,000)
151		Total taxes		9,242,573	2,795,986	30,268	393,173	12,462,000
152								
153		Total Operating Expenses		74,571,188	11,561,182	144,568	3,064,062	89,341,000
154								
155		Net Operating Income		168,442,088	32,505,391	382,090	6,742,431	208,072,000
156								
157		Intangible Gas Plant	303	1,586,058	287,228	3,926	115,787	1,993,000
158	Intangible plant	Miscellaneous-Computer Software	303.1	33,537,008	3,840,714	49,350	1,154,929	38,582,000
		AMI Software	303.12	7,669,302	878,301	11,285	264,111	8,823,000
159		Total Intangible plant		42,792,368	5,006,243	64,562	1,534,827	49,398,000
160		Land & Land Rights	350	750,912	240,079	3,449	13,561	1,008,000
161		Structures & Improvements	351	1,194,903	382,030	5,488	21,580	1,604,000
162		Wells	352	12,769,966	4,082,766	58,645	230,623	17,142,000
163	Underground	Lines	353	1,154,675	369,169	5,303	20,853	1,550,000
164	storage plant	Compressor Station Equipment	354	8,214,585	2,626,336	37,725	148,353	11,027,000
165		Measuring & Regulating Equipment	355	704,725	225,312	3,236	12,727	946,000
166		Purification Equipment	356	305,430	97,651	1,403	5,516	410,000
167		Other Equipment	357	1,272,378	406,800	5,843	22,979	1,708,000
168		Total underground storage plant		26,367,574	8,430,142	121,092	476,192	35,395,000
169		Land and land rights	374	504,546	91,371	1,249	36,833	634,000
170		Structures and improvements	375	789,448	142,966	1,954	57,632	992,000

171		Mains	376	206,740,223	77,832,513	1,147,834	35,706,430	321,427,000	
172		Measuring and regulating station equipment - general	378	3,289,942	1,238,581	18,266	568,211	5,115,000	
173		Measuring and regulating station equipment - city gate check stations	379	1,394,447	524,974	7,742	240,837	2,168,000	
174	Distribution plant	Services	380	235,050,954	4,397,217	10,426	842,403	240,301,000	
175		Meters	381	79,407,255	8,251,320	75,637	665,788	88,400,000	
176		Meter installations	382	-	-	-	-	-	
177		House regulators	383	-	-	-	-	-	
178		House regulatory installations	384	-	-	-	-	-	
179		Industrial measuring and regulating station equipment	385	-	2,990,572	41,960	367,468	3,400,000	
180		Other equipment	387	-	-	-	-	-	
181			Total distribution plant		527,176,815	95,469,514	1,305,068	38,485,602	662,437,000
182	General plant	Land and land rights	389	4,676,510	535,562	6,882	161,047	5,380,000	
183		Structures and improvements	390	44,956,210	5,148,460	66,153	1,548,177	51,719,000	
184		Office furniture and equipment	391	12,107,640	1,386,587	17,816	416,956	13,929,000	
185		Transportation equipment	392	12,491,844	1,430,587	18,382	430,187	14,371,000	
186		Stores equipment	393	867,501	99,348	1,277	29,875	998,000	
187		Tools, shop and garage equipment	394	6,781,808	776,664	9,979	233,548	7,802,000	
188		Laboratory equipment	395	450,266	51,565	663	15,506	518,000	
189		Power operated equipment	396	3,117,963	357,074	4,588	107,375	3,587,000	
190		Communication equipment	397	13,844,381	1,585,481	20,372	476,765	15,927,000	
191		Miscellaneous equipment	398	93,009	10,652	137	3,203	107,000	
192		Total general plant		99,387,134	11,381,979	146,249	3,422,638	114,338,000	
193									
194		Total natural gas plant in service		695,723,891	120,287,879	1,636,970	43,919,260	861,568,000	
195									
196	Underground Storage Plant Accum. Depr.	Land & Land Rights Accum. Depr.	350	(15,644)	(5,002)	(72)	(283)	(21,000)	
197		Structures & Improvements Accum. Depr.	351	(534,875)	(171,008)	(2,456)	(9,660)	(718,000)	
198		Wells Accum. Depr.	352	(5,672,064)	(1,813,451)	(26,049)	(102,436)	(7,614,000)	
199		Lines Accum. Depr.	353	(356,832)	(114,085)	(1,639)	(6,444)	(479,000)	
200		Compressor Station Equip. Accum. Depr.	354	(2,181,219)	(697,371)	(10,017)	(39,392)	(2,928,000)	
201		Measuring & Regulating Equip. Accum. Depr.	355	(480,494)	(153,622)	(2,207)	(8,678)	(645,000)	
202		Purification Equipment Accum. Depr.	356	(225,720)	(72,166)	(1,037)	(4,076)	(303,000)	
203		Other Equipment Accum. Depr.	357	(563,184)	(180,059)	(2,586)	(10,171)	(756,000)	
204			Total Underground Storage Plant Accum. Depr.		(10,030,033)	(3,206,765)	(46,062)	(181,140)	(13,464,000)
205			Land & Land Rights Accum. Depr.	374	(28,649)	(5,188)	(71)	(2,091)	(36,000)
206		Structures & Improvements Accum. Depr.	375	(167,917)	(30,409)	(416)	(12,258)	(211,000)	
207		Mains Accum. Depr.	376	(58,533,956)	(22,036,568)	(324,984)	(10,109,492)	(91,005,000)	
208		Meas & Reg Station Equip-Gen. Accum. Depr.	378	(947,426)	(356,682)	(5,260)	(163,631)	(1,473,000)	
209		Meas & Reg Station Equip-City Gate Accum. Depr.	379	(384,631)	(144,804)	(2,135)	(66,430)	(598,000)	
210	Distribution Plant Accum. Depr.	Services Accum. Depr.	380	(81,351,941)	(1,521,892)	(3,608)	(291,558)	(83,169,000)	
211		Meters Accum. Depr.	381	(9,432,756)	(980,171)	(8,985)	(79,089)	(10,501,000)	
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	-	(1,275,391)	(17,895)	(156,714)	(1,450,000)	
216		Other Equipment Accum. Depr.	387	-	-	-	-	-	
217			Total Distribution Plant Accumulated Depreciation		(150,847,276)	(26,351,105)	(363,354)	(10,881,265)	(188,443,000)
218	General Plant Accum. Depr.	Land & Land Rights Accum. Depr.	389	(46,070)	(5,276)	(68)	(1,587)	(53,000)	
219		Structures & Improvements Accum. Depr.	390	(5,098,960)	(583,941)	(7,503)	(175,595)	(5,866,000)	
220		Office Furniture & Equipment Accum. Depr.	391	(11,224,493)	(1,285,447)	(16,517)	(386,543)	(12,913,000)	
221		Transportation Equipment Accum. Depr.	392	(9,521,652)	(1,090,435)	(14,011)	(327,901)	(10,954,000)	
222		Stores Equipment Accum. Depr.	393	(311,188)	(35,638)	(458)	(10,717)	(358,000)	
223		Tools, Shop & Garage Equip. Accum. Depr.	394	(3,064,070)	(350,902)	(4,509)	(105,519)	(3,525,000)	
224		Laboratory Equipment Accum. Depr.	395	(242,518)	(27,774)	(357)	(8,352)	(279,000)	
225		Power Operated Equipment Accum. Depr.	396	(2,837,199)	(324,921)	(4,175)	(97,706)	(3,264,000)	
226		Communication Equipment Accum. Depr.	397	(7,889,220)	(903,487)	(11,609)	(271,685)	(9,076,000)	
227		Miscellaneous Equipment Accum. Depr.	398	(113,870)	(13,041)	(168)	(3,921)	(131,000)	
228		Total General Plant Accumulated Depreciaton		(40,349,240)	(4,620,862)	(59,374)	(1,389,524)	(46,419,000)	

229	Accumulated Amortization	Miscellaneous-Computer Software	303.1	(14,779,683)	(1,692,594)	(21,748)	(508,974)	(17,003,000)
		AMI Software	303.12	(3,037,993)	(347,916)	(4,470)	(104,621)	(3,495,000)
230		Intangible Distribution Plant	303	(751,249)	(136,048)	(1,860)	(54,844)	(944,000)
231		Total Accumulated Amortization		(18,568,925)	(2,176,558)	(28,079)	(668,439)	(21,442,000)
232								
233		Net Plant		475,928,417	83,932,590	1,140,101	30,798,892	591,800,000
234								
235		Accumulated Deferred Income Taxes		(65,933,108)	(11,399,571)	(155,134)	(4,162,188)	(81,650,000)
236								
237		Customer Advances		-	-	-	-	-
238		Customer Deposits		(152,000)	-	-	-	(152,000)
239		Gas Inventory		8,673,475	2,773,051	39,832	156,641	11,643,000
240	Miscellaneous Rate Base Items	Working Capital		2,009,890	347,502	4,729	126,879	2,489,000
241		Natural Gas Line Extension		6,958,305	1,203,063	16,372	439,260	8,617,000
		Regulatory Asset - AFUDC		1,929,139	333,540	4,539	121,782	2,389,000
		Customer Tax Credit		(18,055,901)	(3,121,793)	(42,484)	(1,139,823)	(22,360,000)
242		Other		2,169,000	-	-	-	2,169,000
243		Total Miscellaneous Rate Base Items		3,531,908	1,535,364	22,989	(295,261)	4,795,000
244								
245		Total Rate Base		413,527,218	74,068,383	1,007,956	26,341,443	514,945,000

Costs	Description	Acronym	Schedule 101	Schedule 111	Schedule 131	Schedule 146	TOTAL
Purchased Gas Expenses	Throughput	E01	60.13%	25.71%	0.43%	13.73%	100%
Purchased Gas Expenses	Sales	E04	69.70%	29.81%	0.49%	0.00%	100%
Purchased Gas Expenses	Winter Therms	E06	64.95%	24.32%	0.39%	10.35%	100%
Purchased Gas Expenses	Excess Winter over Summer Ther	E07	75.92%	23.74%	0.34%	0.00%	100%
Purchased Gas Expenses	GTI Expense	E08	74.08%	25.61%	0.31%	0.00%	100%
Transmission Expenses	Coincident Peak - All	D01	67.16%	23.20%	0.31%	9.33%	100%
Transmission Expenses	Coincident Peak - Small Mains	D02	74.33%	25.67%	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	98.14%	1.84%	0.00%	0.02%	100%
Customer Expenses	Service Cost	C02	97.82%	1.83%	0.00%	0.35%	100%
Customer Expenses	Meter Cost	C03	89.83%	9.33%	0.09%	0.75%	100%
Customer Expenses	Regulator Cost	C04	98.14%	1.84%	0.00%	0.02%	100%
Customer Expenses	Ind Meas & Reg Cost	C06	0.00%	87.96%	1.23%	10.81%	100%
Customer Expenses	DA 101	C10	100.00%	0.00%	0.00%	0.00%	100%
Common Expenses	Revenues From Retail Rates	R01	79.08%	17.67%	0.20%	3.05%	100%

UTILITY COMPANY
 Summary of Adjustments
 Service territory : Washington
 Service: Natural Gas
Time period : Twelve Months ended September 30, 2021

Restating Adjustments

Work paper reference	Description of Adjustment	Washington Natural Gas			
		NOI	Rate Base	Revenue Requirement	ROR
1Adj G-ROO	Total Washington CBR/ROO	29,386,000	446,798,000	4,335,002	6.58%
1.01G-DFIT	Deferred FITRate Base	-	227,000	21,965	0.00%
1.02G-DDC	Deferred Debitsand Credits	-	1,000	97	0.00%
1.03G-WC	Working Capital	-	(160,000)	(15,482)	0.00%
2.01G-EBO	EliminateB & O Taxes	1,000	-	(1,324)	0.00%
2.02G-RPT	EliminateB & O Taxes	(1,000)	-	1,324	0.00%
2.03G-UE	RestateProperty Taxes	(1,515,000)	-	2,005,393	-0.34%
2.04G-RE	UncollectibleExpense	(7,000)	-	9,266	0.00%
2.05G-ID	RegulatoryExpense	36,000	-	(47,653)	0.01%
2.06G-FIT	Injuries & Damages	(363,000)	-	480,500	-0.08%
2.07G-OSC	FIT/DFITExpense	13,000	-	(17,208)	0.00%
2.08G-RET	Office SpaceCharges to Subs	(2,000)	-	2,647	0.00%
2.09G-NGL	RestateExcise Tax	9,000	-	(11,913)	0.00%
2.1G-WNGC	Net Gains/Losses	-	-	-	0.00%
2.11G-EAS	Weather NormalizationGas Cost Adjust	-	-	-	0.00%
2.12G-MR	EliminateAdder Schedules	380,000	-	(503,003)	0.09%
2.13G-RI	Misc. RestatingAdjustments	(683,000)	-	904,081	-0.15%
2.14G-DI	Restating Incentives	(251,000)	-	332,247	-0.06%
2.15G-EOP09.2021	Restate Debt Int	-	26,495,000	2,563,705	-0.37%
2.16G-TCRL	Restate 09.2021 Rate Base	-	(12,206,000)	(1,181,075)	0.18%
	Restated Total	27,003,000	461,155,000	8,878,569	5.86%

Proforma Adjustments

Work paper reference	Description of Adjustment	Washington Natural Gas			
		NOI	Rate Base	Revenue Requirement	ROR
3.01G-PREV	Pro Forma Revenue Normalization	6,871,000	-	(9,095,085)	1.54%
3.02G-PRA	Pro Forma Def. Debits & Credits	393,000	-	(520,211)	0.09%
3.03G-ARAM	Pro Forma ARAM	(27,000)	-	35,740	-0.01%
3.04G-PAMI	Pro Forma AMI Amortization	(2,699,000)	8,617,000	4,406,440	-0.72%
3.05E-PAMM	Pro Forma Other Amortization	131,000	-	(173,404)	0.03%
3.06G-LEAP23	Pro Forma LEAP Def Amort.	308,000	(4,202,000)	(814,290)	0.13%
3.07G-PLN	Pro Forma Non-Exec Labor	(1,432,000)	-	1,895,526	-0.32%
3.08G-PLE	Pro Forma Exec Labor	(16,000)	-	21,179	0.00%
3.09G-PEB	Pro Forma Empl. Benefits	95,000	-	(125,751)	0.02%
3.1G-LIRAP	Remove LIRAP Labor	18,000	-	(23,826)	0.00%
3.11G-PPT	Pro Forma Property Tax	(457,000)	-	604,927	-0.10%
3.12G-PINS	Pro Forma Insurance Expense	(397,000)	-	525,506	-0.09%
3.13G-PIT	Pro Forma IS/IT	(293,000)	-	387,842	-0.07%
3.14G-PMisc	Pro Forma Misc O&M Expense	(1,777,000)	-	2,352,200	-0.40%
3.15G-EOP12.2021	Pro Forma 09.2021 EOP Rate Base to 12.31.	(386,000)	10,748,000	1,550,941	-0.24%
4.01G-PVCap22	Pro Forma Provisional Cap. Groups 2022 Additions EC	(486,000)	32,039,000	3,743,467	-0.54%
4.02G-PVCap23	Pro Forma Provisional Cap. Groups 2023 Additions AM	-	6,587,000	1,360,106	-0.10%
4.03G-Offsets23	Pro Forma 2023 OFFSETS Capital Adds & Rev. Of	2,754,000	-	(3,645,447)	0.62%
	Proforma Total	2,600,000	53,789,000	2,485,861	-0.15%
	Total Adjustments	29,603,000	514,944,000	11,364,430	5.71%

UTILITY COMPANY

Summary of Adjustments

Service territory : Washington

Service: Natural Gas

Time period : Twelve Months ended September 30, 2021

	Schedule 101	Schedule 111	Schedule 131	Schedule 146	Total
Rate Base	413,527,218	74,068,383	1,007,956	26,341,443	514,945,000
Proposed Rate of Return	7.31%	7.31%	7.31%	7.31%	7.31%
Return Requirement	30,228,455	5,414,330	73,681	1,925,535	37,642,000
Total Operating Expenses (net of non-rate revenues)	70,321,161	10,639,754	131,754	2,845,331	83,938,000
Present Revenue from Rates	89,621,000	20,023,000	225,000	3,460,000	113,329,000
Net Income From Present Rates	19,299,839	9,383,246	93,246	614,669	29,391,000
Net Income Deficiency (Sufficiency)	10,928,615	(3,968,916)	(19,565)	1,310,866	8,251,000
Incremental Revenue Related Expenses	632,429	(229,677)	(1,132)	75,859	477,478
Incremental Income Taxes	2,905,075	(1,055,028)	(5,201)	348,458	2,193,304
Total Cost/Revenue Requirement at Unity	104,087,000	14,769,000	199,000	5,195,000	124,250,000
Revenue-to-Cost Ratio at Present Rates	0.86	1.36	1.13	0.67	0.91
Parity Ratio at Present Rates	0.94	1.49	1.24	0.73	1.00
Proposed Rate Revenue Increase	8,637,000	1,930,000	22,000	333,000	10,922,000
Proposed Revenue from Rates	98,258,000	21,953,000	247,000	3,793,000	124,251,000
Variance from Unity	(5,829,000)	7,184,000	48,000	(1,402,000)	1,000
Revenue-to Cost Ratio at Proposed Rates	0.94	1.49	1.24	0.73	1.00
Parity Ratio at Proposed Rates	0.94	1.49	1.24	0.73	1.00

WASHINGTON GAS

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

		Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146
380	Services	\$ 240,301,000	\$ 235,050,954	\$ 4,397,217	\$ -	\$ 10,426	\$ 842,403
380	Services Accum. Depr.	\$ (83,169,000)	\$ (81,351,941)	\$ (1,521,892)	\$ -	\$ (3,608)	\$ (291,558)
	Total Services	\$ 157,132,000	\$ 153,699,013	\$ 2,875,325	\$ -	\$ 6,817	\$ 550,844
381	Meters	\$ 88,400,000	\$ 79,407,255	\$ 8,251,320	\$ -	\$ 75,637	\$ 665,788
381	Meters Accum. Depr.	\$ (10,501,000)	\$ (9,432,756)	\$ (980,171)	\$ -	\$ (8,985)	\$ (79,089)
	Total Meters	\$ 77,899,000	\$ 69,974,500	\$ 7,271,149	\$ -	\$ 66,652	\$ 586,699
	Total Rate Base	\$ 235,031,000	\$ 223,673,513	\$ 10,146,474	\$ -	\$ 73,469	\$ 1,137,544
	Return on Rate Base @ 7.15%	\$ 16,804,717	\$ 15,992,656	\$ 725,473	\$ -	\$ 5,253	\$ 81,334
	Tax Benefit of Interest Expense	\$ (1,159,878)	\$ (1,103,829)	\$ (50,073)	\$ -	\$ (363)	\$ (5,614)
	Revenue Conversion Factor	\$ 0.75546	\$ 0.75546	\$ 0.75546	\$ 0.75546	\$ 0.75546	\$ 0.75546
	Rate Base Revenue Requirement	\$ 20,708,945	\$ 19,708,220	\$ 894,022	\$ -	\$ 6,474	\$ 100,231
380	Services Depr Exp	\$ 5,537,000	\$ 5,416,029	\$ 101,320	\$ -	\$ 240	\$ 19,411
381	Meters Depr Exp	\$ 3,738,000	\$ 3,357,741	\$ 348,908	\$ -	\$ 3,198	\$ 28,153
892-MT	Services Exp	\$ 2,030,000	\$ 1,985,649	\$ 37,147	\$ -	\$ 88	\$ 7,116
893-MT	Meters Exp	\$ 1,811,000	\$ 1,626,771	\$ 169,040	\$ -	\$ 1,550	\$ 13,640
902-OP	Meter Reading	\$ 384,000	\$ 376,861	\$ 7,050	\$ -	\$ 4	\$ 84
903-OP	Billing Exp	\$ 3,175,000	\$ 3,115,975	\$ 58,292	\$ -	\$ 37	\$ 696
	Total Expenses	\$ 16,675,000	\$ 15,879,026	\$ 721,757	\$ -	\$ 5,117	\$ 69,100
	Revenue Conversion Factor	\$ 0.956282	\$ 0.956282	\$ 0.956282	\$ 0.956282	\$ 0.956282	\$ 0.956282
	Expense Revenue Requirement	\$ 17,437,324	\$ 16,604,960	\$ 754,753	\$ -	\$ 5,351	\$ 72,259
	Total Customer Costs	\$ 38,146,269	\$ 36,313,180	\$ 1,648,775	\$ -	\$ 11,825	\$ 172,490
	Total Customers Bills	2,078,953	2,040,304	38,169	0	24	456
	Avg Unit Cost	\$ 18.35	\$ 17.80	\$ 43.20	\$ -	\$ 492.69	\$ 378.27
Fixed Costs Per Customer							
	Total Customer Related Costs	74,415,911	71,284,356	2,833,844	0	19,814	277,895
	Customer Related Unit Cost per Month	\$ 35.79	\$ 34.94	\$ 74.24	\$ -	\$ 825.60	\$ 609.42
	Other Non-Gas Costs	51,610,910	33,926,228	12,551,143	0	185,331	4,948,208
	Other Non-Gas Unit Cost per Month	\$ 24.83	\$ 16.63	\$ 328.83	\$ -	\$ 7,722.12	\$ 10,851.33
	Total Fixed Unit Cost per Month	\$ 60.62	\$ 51.57	\$ 403.08	\$ -	\$ 8,547.72	\$ 11,460.75