

Line No.	DESCRIPTION	Restate Property Tax
	Adjustment Number	2.02
	Workpaper Reference	E-RPT
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	(181)
12	Total Production & Transmission	(181)
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Regulatory Amortization	-
16	Taxes	(701)
17	Total Distribution	(701)
18	Customer Accounting	-
19	Customer Service & Information	-
20	Sales Expenses	-
	Administrative & General	
21	Operating Expenses	-
22	Depreciation/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	(881)
26	OPERATING INCOME BEFORE FIT	881
	FEDERAL INCOME TAX	
27	Current Accrual	308
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$573
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0
50	RATE OF RETURN	
51	REVENUE REQUIREMENT	(925)

Line No.	DESCRIPTION	Pro Forma Property Tax
	Adjustment Number	3.06
	Workpaper Reference	E-PPT
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	735
12	Total Production & Transmission	735
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Regulatory Amortization	-
16	Taxes	548
17	Total Distribution	548
18	Customer Accounting	-
19	Customer Service & Information	-
20	Sales Expenses	-
	Administrative & General	
21	Operating Expenses	-
22	Depreciation/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	1,283
26	OPERATING INCOME BEFORE FIT	(1,283)
	FEDERAL INCOME TAX	
27	Current Accrual	(449)
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	<u><u>(\$834)</u></u>
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	<u><u>\$0</u></u>
50	RATE OF RETURN	
51	REVENUE REQUIREMENT	1,346

Line No.	DESCRIPTION	Restate Property Tax
	Adjustment Number	2.02
	Workpaper Reference	G-RPT
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	259
16	Total Distribution	259
17	Customer Accounting	
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	259
26	OPERATING INCOME BEFORE FIT	(259)
	FEDERAL INCOME TAX	
27	Current Accrual	(91)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (168)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -
48	RATE OF RETURN	
50	REVENUE REQUIREMENT	271

Line No.	DESCRIPTION	Pro Forma Property Tax
	Adjstment Number	3.06
	Workpaper Reference	G-PPT
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	39
12	Total Underground Storage	39
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	390
16	Total Distribution	390
17	Customer Accounting	
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	428
26	OPERATING INCOME BEFORE FIT	(428)
	FEDERAL INCOME TAX	
27	Current Accrual	(150)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (278)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -
48	RATE OF RETURN	
50	REVENUE REQUIREMENT	449

Line No.	PAYMENTS MADE TO JURISDICTIONS FOR ELECTRIC						ALLOCATION			
	Washington	Idaho	Montana	Oregon	Colstrip	Total	65.73% Washington	34.27% Idaho	100.00% Total	
	Actual Per Results									
1	P/T:									
2	408150	3,342,360	1,241,751	8,081,676	2,611,176	3,686	15,280,649	10,043,971	5,236,678	15,280,649
3	408180	3,146,573	1,367,715	1,239,750	10,490	-	5,764,528	3,789,024	1,975,504	5,764,528
4	P/T Total	6,488,933	2,609,466	9,321,426	2,621,666	3,686	21,045,177	# 13,832,995	7,212,182	21,045,177
5										
6	Dist:									
7	408170	7,495,836	3,070,265	-	-	-	10,566,101	7,495,836	3,070,265	10,566,101
8										
9	Actual Per Results	13,984,769	5,679,731	9,321,426	2,621,666	3,686	31,611,278	# 21,328,831	10,282,447	31,611,278
10										
11										
12	Current Period									
13	Expense	12,677,752	5,675,167	9,750,999	2,525,509	3,686	30,633,112			
14										
15	P/T:									
16	408150	3,029,983	1,240,753	8,454,116	2,515,403	3,686	15,243,941	10,019,842	5,224,099	15,243,941
17	408180	2,852,494	1,366,616	1,296,883	10,105	-	5,526,099	3,632,305	1,893,794	5,526,099
18	P/T	5,882,477	2,607,369	9,750,999	2,525,509	3,686	20,770,040	13,652,147	7,117,893	20,770,040
19										
20	Dist:									
21	408170	6,795,275	3,067,798	-	-	-	9,863,073	6,795,275	3,067,798	9,863,073
22		12,677,752	5,675,167	9,750,999	2,525,509	3,686	30,633,112	20,447,422	10,185,690	30,633,112
23										
24										
25	Adjustment									
26	P/T:									
27	408150	(312,377)	(998)	372,440	(95,773)	-	(36,708)	(24,129)	(12,579)	(36,708)
28	408180	(294,079)	(1,099)	57,133	(385)	-	(238,429)	(156,719)	(81,710)	(238,429)
29	P/T	(606,456)	(2,097)	429,573	(96,157)	-	(275,137)	(180,848)	(94,289)	(275,137)
30										
31	Dist:									
32	408170	(700,561)	(2,467)	-	-	-	(703,028)	(700,561)	(2,467)	(703,028)
33										
34		(1,307,017)	(4,564)	429,573	(96,157)	-	(978,166)	(881,409)	(96,757)	(978,166)
35							<i>as originally filed</i>	(249,680)		

Line

No	<u>Current Period</u> <u>Expense</u>	<u>Commission Basis Expense - 2016</u>						<u>ALLOCATION</u>		
		<u>Washington</u>	<u>Idaho</u>	<u>Montana</u>	<u>Oregon</u>	<u>Colstrip</u>	<u>Total</u>	65.73% <u>Washington</u>	34.27% <u>Idaho</u>	<u>Total</u>
4	P/T:									
5	408150	3,029,983	1,240,753	8,454,116	2,515,403	3,686	15,243,941	10,019,842	5,224,099	15,243,941
6	408180	2,852,494	1,366,616	1,296,883	10,105	-	5,526,099	3,632,305	1,893,794	5,526,099
7	P/T Total	5,882,477	2,607,369	9,750,999	2,525,509	3,686	20,770,040	13,652,147	7,117,893	20,770,040
9	Dist:									
10	408170	6,795,275	3,067,798	-	-	-	9,863,073	6,795,275	3,067,798	9,863,073
12	Actual Per Results	12,677,752	5,675,167	9,750,999	2,525,509	3,686	30,633,112	20,447,422	10,185,690	30,633,112
14	<i>as originally filed</i>	15,000,000	6,424,000	11,078,000	2,584,000	3,686	35,089,686			
15	2018 Period Expense	13,700,228	6,433,995	9,704,073	2,867,152	3,686	32,709,134			
17	P/T:									
18	408150	3,274,355	1,406,655	8,413,431	2,855,680	3,686	15,953,806	10,486,437	5,467,369	15,953,806
19	408180	3,082,551	1,549,346	1,290,642	11,472	-	5,934,012	3,900,426	2,033,586	5,934,012
20	P/T	6,356,906	2,956,001	9,704,073	2,867,152	3,686	21,887,818	14,386,863	7,500,955	21,887,818
22	Dist:									
23	408170	7,343,322	3,477,994	-	-	-	10,821,316	7,343,322	3,477,994	10,821,316
25		13,700,228	6,433,995	9,704,073	2,867,152	3,686	32,709,134	21,730,185	10,978,949	32,709,134
28	Adjustment									
29	P/T:									
30	408150	244,372	165,901	(40,685)	340,277	-	709,865	466,594	243,270	709,865
31	408180	230,057	182,731	(6,241)	1,367	-	407,914	268,121	139,792	407,913
32	P/T	474,429	348,632	(46,926)	341,644	-	1,117,779	734,716	383,062	1,117,778
34	Dist:									
35	408170	548,047	410,196	-	-	-	958,243	548,047	410,196	958,243
37		1,022,476	758,828	(46,926)	341,644	-	2,076,022	1,282,763	793,258	2,076,021
38							<i>as originally filed</i>	2,458,073		

Line
 No.

2.02 Restate Prop Tax

PAYMENTS MADE TO JURISDICTIONS FOR NATURAL GAS							ALLOCATION				
	<u>Washington</u>	<u>Idaho</u>	<u>Montana</u>	<u>Oregon</u>	<u>Colstrip</u>	<u>Total</u>	<u>Washington</u>	<u>Idaho</u>	<u>Oregon</u>	<u>Total</u>	
Actual Per Results											
1	U/G Storage (1):										
2	408190	330,217				330,217	210,427	87,924	31,866	330,217	
3											
4	Dist:										
5	408170	2,120,858	1,470,048	2,956,009		6,546,915	2,120,858	1,470,048	2,956,009	6,546,915	
6											
7	Actual Per Results	2,451,075	1,470,048	-	2,956,009	-	6,877,132	2,331,285	1,557,972	2,987,875	6,877,132
8											
9							U/G Storage Allocation				
10							<u>Washington</u>	<u>Idaho</u>	<u>Oregon</u>		
11							63.72%	26.63%	9.65%		
12	<i>as originally filed</i>	2,826,001	1,470,048	-	2,956,009	7,252,058					
13	Current Period										
14	Expense	2,723,096	1,470,048	-	3,184,144	7,377,288					
15	U/G Storage:										
16	408190	366,865				366,865	233,780	97,682	35,402	366,864	
17											
18	Dist:										
19	408170	2,356,231	1,470,048	3,184,144		7,010,423	2,356,231	1,470,048	3,184,144	7,010,423	
20											
21		2,723,096	1,470,048	3,184,144	-	7,377,288	2,590,011	1,567,730	3,219,546	7,377,287	
22											
23											
24	Adjustment										
25	U/G Storage:										
26	408190	36,648	-	-	-	36,648	23,353	9,758	3,536	36,647	
27											
28	Dist:										
29	408170	235,373	(0)	-	228,135	463,508	235,373	(0)	228,135	463,508	
30											
31		272,021	(0)	-	228,135	500,156	258,726	9,758	231,671	500,155	
32							<i>as originally filed</i>				
33							374,926				

Line
 No.
 1

Commission Basis Expense - 2016

ALLOCATION

	<u>Washington</u>	<u>Idaho</u>	<u>Montana</u>	<u>Oregon</u>	<u>Colstrip</u>	<u>Total</u>	<u>Washington</u>	<u>Idaho</u>	<u>Oregon</u>	<u>Total</u>
2										
3										
4	U/G Storage:									
5	408190	366,865	-	-	-	366,865	233,780	97,682	35,402	366,865
6										
7	Dist:									
8	408170	2,356,231	1,470,048	-	3,184,144	-	2,356,231	1,470,048	3,184,144	7,010,423
9										
10	Actual Per Results	2,723,096	1,470,048	-	3,184,144	-	2,590,012	1,567,730	3,219,547	7,377,288
11	<i>(2016 restated to actual)</i>									

U/G Storage Allocation

<u>Washington</u>	<u>Idaho</u>	<u>Oregon</u>	
63.72%	26.63%	9.65%	100.00%

12
 13
 14
 15 *as originally filed* 3,323,000 1,701,000 - 3,586,000 8,610,000

Current Period										
Expense										
16		3,173,467	1,782,415	-	3,908,383	-	8,864,264			
17										
18	U/G Storage:									
19	408190	427,540	-	-	-	427,540	272,445	113,837	41,258	427,540
20										
21	Dist:									
22	408170	2,745,927	1,782,415	-	3,908,383	-	2,745,927	1,782,415	3,908,383	8,436,724
23										
24		3,173,467	1,782,415	-	3,908,383	-	3,018,372	1,896,252	3,949,641	8,864,264
25						1,486,976	34.05%	21.39%	44.56%	

Adjustment										
27	U/G Storage:									
28	408190	60,675	-	-	-	60,675	38,665	16,156	5,855	60,675
29										
30	Dist:									
31	408170	389,695	312,367	-	724,239	-	389,695	312,367	724,239	1,426,301
32										
33		450,371	312,367	-	724,239	-	428,360	328,522	730,094	1,486,976
34										
35						<i>as originally filed</i>	475,932			