

Line No.	Description	Account	PSIA Removed	PSIA Removed	Delta	
			13 Mth Avg RB	Year End RB		
			2015 Rate Case Final	2016 Rate Case Proposed		
			CPUC	CPUC		
<b>1 Intangible Plant:</b>						
2	Organization Expense	1301	0	-	0	
3	Franchises and Consents	1302	976,618	1,068,004	91,386	
4	Misc. Intangible Plant - Software	1303.2	33,562,269	39,485,465	5,923,197	
5	<b>Total Intangible Plant</b>		34,538,887	40,553,469	6,014,582	
6						
<b>7 Production &amp; Gathering Plant:</b>						
8	Producing Lands	1325.1	0	-	0	
9	Rights of Way	1325.4	91,597	99,049	7,452	
10	Field Compressor Station Structures	1327	16,803	16,804	1	
11	Field Meas. & Reg Station Structures	1328	118,088	102,512	(15,576)	
12	Other Structures	1329	8,799	8,799	(0)	
13	Field Lines	1332	3,419,909	3,575,796	155,887	
14	Field Compressor Station Equipment	1333	304,832	304,845	12	
15	Field Meas. & Reg Station Equipment	1334	1,177,141	937,977	(239,164)	
16	Other Equipment	1337	0	-	0	
17	<b>Total Production &amp; Gathering Plant</b>		5,137,170	5,045,782	(91,388)	
18						
<b>19 Products Extraction Plant:</b>						
20	Land Owned in Fee	1340.1	49,447	49,449	2	
21	Structures & Improvements	1341	450,202	450,220	18	
22	Extraction & Refining Equipment	1342	6,866,437	7,278,782	412,345	
23	Pipe Lines	1343	0	-	0	
24	Extracted Products Storage Equipment	1344	206,307	206,315	9	
25	Compressor Station Equipment	1345	452,851	452,869	18	
26	Gas Measuring & Regulating Equipment	1346	84,342	84,346	4	
27	<b>Total Products Extraction Plant</b>		8,109,586	8,521,981	412,395	
28						
<b>29 Underground Storage:</b>						
30	Land Owned in Fee	1350.1	984,989	985,089	100	
31	Land Rights	1350.2	0	1,469,718	1,469,718	
32	Structures & Improvements	1351	1,463,378	436,726	(1,026,652)	
33	Storage, Leaseholds and Rights	1352.1	688,150	251,493	(436,657)	
34	Reservoirs	1352.2	10,294,748	10,234,273	(60,474)	
35	Non-Recoverable Natural Gas	1352.3	133,426	133,439	13	
36	Lines	1353	4,091,964	4,079,792	(12,171)	
37	Compressor Station Equipment	1354	9,406,509	9,633,769	227,260	
38	Measuring & Regulating Equipment	1355	749,194	722,459	(26,735)	
39	Purification Equipment	1356	3,428,150	4,051,040	622,890	
40	Other Equipment	1357	44,730	59,561	14,831	
41	Oth Storage Land in Fee	1360.1	441,734	441,779	45	
42	Oth Storage Vaporizing Eq	1363.2	384,732	384,770	39	
43	<b>Total Underground Storage</b>		32,111,703	32,883,909	772,206	
44						
<b>45 Transmission Plant:</b>						
46	Land Owned in Fee	1365.1	3,982,825	4,172,848	190,023	
47	Right of Way	1365.2	20,367,066	34,815,713	14,448,648	
48	Structures & Improvements	1366	14,764,126	21,400,783	6,636,657	
49	Other Structures	1366.96	1,205,009	1,518,519	313,511	
50	Mains	1367	395,340,753	324,525,710	(70,815,043)	
51	Compressor Station Equipment	1368	104,346,769	131,216,834	26,870,065	
52	Measuring & Regulating Equipment	1369	25,281,622	77,890,425	52,608,803	
53	Communication Equipment	1370	1,967,082	1,981,200	14,117	
54	<b>Total Transmission Plant</b>		567,255,252	597,522,032	30,266,781	

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55					
56	<b>Distribution Plant:</b>				
57	Land Owned in Fee	1374.1	490,834	485,879	(4,955)
58	Land Rights	1374.2	13,826,646	16,790,083	2,963,437
59	Structures & Improvements	1375	3,538,656	5,249,658	1,711,002
60	Mains	1376	28,275,801	5,822,526	(22,453,274)
61	Distribution Mains - Steel	1376.1	268,388,652	203,731,704	(64,656,949)
62	Distribution Mains - Plastic	1376.2	486,546,976	572,737,474	86,190,498
63	Compressor Station Equipment	1377	6,513,928	8,075,158	1,561,230
64	Meas. & Reg. Station Equipment-General	1378	19,649,644	29,275,652	9,626,008
65	Meas. & Reg. Station Equipment-City Gate	1379	5,885,005	7,054,548	1,169,543
66	Services	1380	(1)	206,020	206,021
67	Distribution Services - Steel	1380.1	65,716,623	79,437,603	13,720,980
68	Distribution Services - Plastic	1380.2	494,778,204	598,746,421	103,968,217
69	Meters	1381	194,959,505	229,184,491	34,224,986
70	Automated Meter Reading	1381.65	62,303,734	65,743,313	3,439,578
71	Meter Installations	1382	104,423,968	99,881,394	(4,542,574)
72	House Regulators	1383	43,047,030	52,808,371	9,761,342
73	Other Equipment	1387	308	308	0
74	ARO Equipment	1388	0	-	0
75	<b>Total Distribution Plant:</b>		1,798,345,512	1,975,230,604	176,885,091
76					
77	<b>General Plant:</b>				
78	Land Owned in Fee	1389.1	191,287	191,333	46
79	Land Rights	1389.2	2,761	8,533	5,772
80	Structures & Improvements	1390	1,047,987	1,047,283	(703)
81	Structures & Improvements - Leased Bldg	1390.07	1,262,240	1,230,008	(32,231)
82	Partitions	1390.08	0	-	0
83	Remodeling	1390.6	432,454	432,558	104
84	Office Furniture & Equipment	1391	2,681,117	2,689,170	8,054
85	Partitions in Leased Buildings	1391.09	0	-	0
86	Office Equip. Info. System Computers	1391.04	68,631	26,180	(42,451)
87	Gas Transportation Equipment	1392	22,814,232	24,426,275	1,612,042
88	Gas Transportation Equipment	1392.1	0	-	0
89	Stores Equipment	1393	-	-	-
90	Tools, Shop and Garage Equipment	1394	17,187,738	21,956,365	4,768,627
91	Laboratory Equipment	1395	920,154	882,853	(37,301)
92	Gas Power Operated Equipment	1396	3,702,553	4,358,078	655,526
93	Communication Equipment	1397	8,156,155	14,070,449	5,914,294
94	General Communication Eqp-AES	1397.2	14,806,535	26,350,798	11,544,263
95	Miscellaneous Equipment	1398	108,833	5,830	(103,003)
96	<b>Total General Plant</b>		73,382,675	97,675,712	24,293,037
97					
98	<b>Gas Stored Underground</b>	0117	9,173,861	9,174,790	929
99					
100	<b>Total</b>		2,528,054,645	2,766,608,278	238,553,633
101					
102	<b>Common Plant Allocated</b>	101	172,155,209	216,891,360	44,736,150
103					
104	<b>Total Gas Plant in Service</b>		2,700,209,854	2,983,499,638	283,289,784

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105					
106	<b>Reserve for Depreciation and Amortization:</b>				
107	Production and Gathering	108PG	(4,508,407)	(4,389,154)	119,252
108	Products Extraction	108PE	(3,115,666)	(3,598,666)	(483,000)
109	Intangible Plant			(24,045,975)	(24,045,975)
110	Underground Storage	108S	(17,042,570)	(16,814,521)	228,048
111	Transmission	108T	(129,646,590)	(119,929,438)	9,717,152
112	Distribution	108D	(694,768,448)	(778,820,972)	(84,052,524)
113	General	108G	(35,097,615)	(34,824,213)	273,402
114	Common	108C	(108,612,631)	(124,315,499)	(15,702,868)
115	<b>Total Reserve for Depreciation and Amortization</b>		(992,791,926)	(1,106,738,439)	(113,946,513)
116					
117	<b>Net Plant in Service:</b>				
118	Production and Gathering		628,763	656,627	27,864
119	Products Extraction		4,993,920	4,923,315	(70,605)
120	Underground Storage		24,242,994	25,244,177	1,001,184
121	Transmission		437,608,662	477,592,595	39,983,933
122	Distribution		1,103,577,064	1,196,409,631	92,832,567
123	General		72,823,947	79,358,993	6,535,046
124	Common		63,542,578	92,575,860	29,033,283
125	<b>Total Net Plant in Service</b>		1,707,417,927	1,876,761,199	169,343,271
126					
127	<b>Plant Held for Future Use:</b>				
128	Production and Gathering	105PG	0		0
129	Products Extraction	105PE	0		0
130	Underground Storage	105S	0		0
131	Transmission	105T	49,620	3,097,505	3,047,885
132	Distribution	105D	319,247	319,247	0
133	Common and General	105C	0		0
134	<b>Total Plant Held for Future Use</b>		368,867	3,416,752	3,047,885
135					
136	<b>Construction Work in Progress:</b>				
137	Gas Stored Underground	107US	159,124	284,447	125,323
138	Intangible	107I	558,171	1,755,662	1,197,491
139	Production and Gathering	107PG	11,069	6,475	(4,594)
140	Products Extraction	107PE	337,851	111,105	(226,746)
141	Other Storage Plant	107OS	(702)	-	702
142	Transmission	107T	84,611,652	20,399,763	(64,211,889)
143	Distribution	107D	22,334,548	56,422,803	34,088,256
144	General	107G	3,947,500	8,953,385	5,005,885
145	Common	107C	19,544,139	35,124,176	15,580,037
146	<b>Total Construction Work in Progress</b>		131,503,352	123,057,816	(8,445,536)
147					
148	<b>Total Plant</b>		1,839,290,146	2,003,235,767	163,945,621
149					
150	<b>Utility Materials and Supplies</b>	154 & 163	5,785,577	6,216,627	431,049
151	<b>Gas Stored Underground Average Balance</b>	164	0	-	0

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152	<b>Cash Working Capital - Direct:</b>				
153	Gas Costs:				
154	Expense		725,300,926	402,109,667	(323,191,259)
155	Factor		(0.017753)	(0.037205)	(0.019452)
156	Gas Costs Working Capital Amount		(12,876,267)	(7,480,341)	5,395,926
157					
158	O&M Expense:				
159	Expense		203,861,340	219,092,809	15,231,469
160	Factor		(0.003978)	(0.017218)	(0.013240)
161	Working Capital Amount		(810,960)	(3,772,259)	(2,961,299)
162					
163	Taxes Other than Income:				
164	Expense		36,679,073	40,210,583	3,531,510
165	Factor		(0.633138)	(0.629284)	0.003854
166	Taxes Other than Income Working Capital Amount		(23,222,915)	(25,303,864)	(2,080,949)
167					
168	Federal Income Tax:				
169	Expense		(13,942,094)	(156,039)	13,786,055
170	Factor		(0.010082)	(0.010493)	(0.000411)
171	Federal Income Tax Working Capital Amount		140,564	1,637	(138,927)
172					
173	State Income Tax:				
174	Expense		(1,933,879)	(21,644)	1,912,235
175	Factor		(0.010082)	(0.010493)	(0.000411)
176	State Income Tax Working Capital Amount		19,497	227	(19,270)
177					
178	Franchise Tax:				
179	Expense		23,927,220	22,070,634	(1,856,586)
180	Factor		(0.032274)	(0.032575)	(0.000301)
181	Franchise Tax Working Capital Amount		(772,227)	(718,958)	53,269
182					
183	Sales Tax:				
184	Expense		42,283,533	39,083,782	(3,199,751)
185	Factor		(0.004110)	(0.006466)	(0.002356)
186	Sales Tax Working Capital Amount		(173,785)	(252,706)	(78,921)
187					
188	<b>Total Cash Working Capital - Direct</b>		(37,696,093)	(37,526,265)	169,828
189					
190	<b>Cash Working Capital - Service Company Charges:</b>				
191	O&M Expense:				
192	Expense		60,478,422	74,999,387	14,520,965
193	Factor		0.040431	0.032408	(0.008023)
194	Total O&M Expense		2,445,203	2,430,613	(14,590)
195					
196	<b>Total Cash Working Capital - Service Company Charges</b>		2,445,203	2,430,613	(14,590)

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197					
198	Regulatory Asset		0	7,568,667	7,568,667
199	Prepaid Pension Asset	PPA	59,641,231	50,676,465	(8,964,766)
200	Retiree Medical Liability		0	3,902,314	3,902,314
201					
202					
203	<b>Accumulated Deferred Income Taxes (ADIT):</b>				
204	Interest on CWIP	ICWIP	(416,168)	-	416,168
205	FAS 109 Related	282F109	0	-	0
206	ITC Related	190ITC	0	-	0
207	FIN 48 Related	190FIN48	0	-	0
208	<b>ADIT - Accelerated Amortization Property</b>	281	0		0
209					
210	<b>ADIT - Other Property</b>				
211	Intangible	282I	(148,488)	(168,647)	(20,160)
212	Production & Gathering	282PG	(281,576)	(115,028)	166,548
213	Production Extraction	282PE	(1,400,060)	(1,565,638)	(165,578)
214	Storage	282S	(3,750,459)	(4,002,236)	(251,777)
215	Transmission	282T	(105,844,264)	(134,263,938)	(28,419,674)
216	Distribution	282D	(371,924,148)	(427,826,195)	(55,902,047)
217	General Plant	282G	(18,175,321)	(21,753,579)	(3,578,258)
218	Common Plant	282C	(15,191,136)	(14,378,052)	813,084
219	NOL Carryforward	282 NOL	56,810,112	74,429,713	17,619,601
220	<b>Total ADIT - Other Property</b>		(459,905,339)	(529,643,600)	(69,738,261)
221	<b>ADIT - Other</b>				
222	Intangible	283I	(6,144,131)	(12,449,567)	(6,305,435)
223	Production & Gathering	283PG	0		0
224	Production Extraction	283PE	0		0
225	Storage	283S	0		0
226	Transmission	283T	0		0
227	Distribution	283D	0		0
228	General Plant	283G	0		0
229	Common Plant	283C	(4,155,451)	(239)	4,155,212
230	P&GDMD Allocated Items	283NDMD	0	(371,419)	(371,419)
231	PIS-NET Allocated Items	283NPS	(1,366,909)	(725,255)	641,654
232	Labor Allocated Items	283NL	0	159,878	159,878
233	FERC Allocated Items	283NF	0		0
234	CPUC Allocated items	283NC	(5,589,050)		5,589,050
235	<b>Total ADIT - Other</b>		(17,255,542)	(13,386,602)	3,868,940

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236	<b>ADIT - 190</b>					
237	Intangible	190I	0	(163,473)	(163,473)	
238	Production & Gathering	190PG	17,437	1,928	(15,509)	
239	Production Extraction	190PE	63,001	56,623	(6,378)	
240	Storage	190S	107,125	107,686	561	
241	Transmission	190T	6,045,129	7,849,360	1,804,231	
242	Distribution	190D	77,665,443	104,503,068	26,837,626	
243	General Plant	190G	372,431	699,521	327,090	
244	Common Plant	190C	145,053	258,658	113,605	
245	P&GDMD Allocated Items	190NDMD	0		0	
246	PIS-NET Allocated Items	190NP	5,634,843	5,252,390	(382,452)	
247	Labor Allocated Items	190NL	7,612,149	4,052,944	(3,559,205)	
248	FERC Allocated Items	190NF	0		0	
249	CPUC Allocated items	190NC	4,235,313	3,633,960	(601,354)	
250	<b>Total ADIT 190</b>		101,897,924	126,252,664	24,354,740	
251						
252	<b>Total Accumulated Deferred Income Taxes</b>		(375,679,124)	(416,777,537)	(41,098,413)	
253						
254	<b>Lease Accruals</b>					
255	<b>Customer Deposits</b>	235	(6,751,156)	(5,979,369)	771,786	
256	<b>Customer Advances for Construction</b>	252	(70,626,777)	(51,132,436)	19,494,341	
257						
258	<b>Net Original Cost Rate Base</b>		1,416,409,008	1,562,614,846	134,734,857	
259						
260						
261	<b>Rate Revenue:</b>					
262	Billed - CPUC	480-489	415,547,234	452,267,462	36,720,228	
263	Billed - FERC	480-489F	0		0	
264	Unbilled	480-489U	0		0	
265	<b>Total Rate Revenue</b>		415,547,234	452,267,462	36,720,228	
266						
267	<b>Other Revenue:</b>					
268	Returned Check Charge	48802.22	1,777,309	138,966	(1,638,343)	
269	Late Payment Revenue	48710.22	980,819	804,219	(176,600)	
270	Customer Connection Charges	48801.22	1,508,729	1,733,223	224,494	
271	Revenue Protection Concessions	48806.22	23,638	21,969	(1,670)	
272	Damage claim and Rent Revenues	49300.22	90,540	335,413	244,874	
273	Non-Gratuitous	49508.22	604,647	610,139	5,492	
274	Product Extraction Revenue	49010.22	760,767	355,952	(404,815)	
275	Other Gas Revenue	495 & 496	79,472	40,103	(39,370)	
276	<b>Total Other Revenue</b>		5,825,923	4,039,984	(1,785,939)	
277						
278	<b>Total Revenue</b>		421,373,157	456,307,446	34,934,289	
279						
280	<b>Gas Purchased for Resale:</b>					
281	Natural Gas Wellhead Purchases	0800	0	-	0	
282	Natural Gas Gasoline Plant Outlet Purchases	0802	0	-	0	
283	Natural Gas Transmission Line Purchases	0803GPR	0	-	0	
284	Purchased Gas Cost Adjustment	0805	0	-	0	
285	Exchange Gas	0806	0	-	0	
286	Well Expenses - Purchased Gas	0807GPR	0	-	0	
287	Gas Delivered/Withdrawn from Storage	0808	0	-	0	
288	Gas Used for Products Extraction	0811	0	-	0	
289	<b>Total Gas Purchased for Resale</b>		0	0	0	
290						
291	<b>Other Gas Supply:</b>					
292	Gas Transmission - GRI	0803	0		0	
293	Purchase Gas Expenses	0807	130,436	274,632	144,197	
294	Gas Used for Compressor Station Fuel	0810	0	(957,509)	(957,509)	
295	Gas Used for Other Utility Operations	0812	0	(30,681)	(30,681)	
296	Other Gas Supply Expense	0813	403,105	388,979	(14,127)	
297	<b>Total Other Gas Supply</b>		533,541	(324,579)	(858,120)	

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298					
299	<b>Underground Storage Operations:</b>				
300	Operations Supervision & Engineering	0814	129,669	132,409	2,740
301	Maps & Records	0815	0	-	0
302	Wells	0816	135,167	229,848	94,680
303	Lines	0817	8,444	11,509	3,064
304	Compressor Station	0818	179,087	157,827	(21,260)
305	Compressor Station Fuel	0819	154,120	35,123	(118,997)
306	Reg Station	0820	13,582	9,237	(4,345)
307	Purification	0821	0	-	0
308	Other	0824	8,091	6,023	(2,068)
309	Storage Royalty	0825	209	-	(209)
310	Rents	0826	46,974	41,590	(5,385)
311	<b>Total Underground Storage Operations</b>		675,345	623,565	(51,780)
312					
313	<b>Underground Storage Maintenance:</b>				
314	Maintenance Supervision & Engineering	0830	0	-	0
315	Maintenance of Structures and Improvements	0831	69	-	(69)
316	Maintenance of Reservoirs and Wells	0832	928,553	776,873	(151,680)
317	Maintenance of Lines	0833	2,398	240	(2,157)
318	Maintenance of Compressor Station Equipment	0834	132,254	48,918	(83,336)
319	Maintenance of Meas. and Reg Station Equipment	0835	1,621	28	(1,593)
320	Maintenance of Purification Equipment	0836	30,868	-	(30,868)
321	Maintenance of Compressor Equipment	0843	874	-	(874)
322	<b>Total Underground Storage Maintenance</b>		1,096,636	826,059	(270,576)
323					
324	<b>Total Underground Storage</b>		1,771,981	1,449,624	(322,357)

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325					
326	<b>Production Operations:</b>				
327	Miscellaneous Production Expense	0733	0	19,607	19,607
328	Field Lines Expense	0753	15,268	13,778	(1,490)
329	Field Compressor Station Fuel and Power	0755	335,989	211,508	(124,480)
330	Other Expenses	0759	302,831	308,844	6,013
331	Rents	0760	23,586	-	(23,586)
332	Rent Expense	0842	44	-	(44)
333	<b>Total Production Operations</b>		<u>677,718</u>	<u>553,737</u>	<u>(123,980)</u>
334					
335	<b>Production Maintenance:</b>				
336	Maintenance of Structures and Improvements	0762	0	-	0
337	Maintenance of Field Lines	0764	0	-	0
338	Maintenance of Field Compressor Station Equipment	0765	0	-	0
339	<b>Total Production Maintenance</b>		<u>-</u>	<u>-</u>	<u>0</u>
340					
341	<b>Total Production Expense</b>		<u>677,718</u>	<u>553,737</u>	<u>(123,980)</u>
342					
343	<b>Products Extraction Operations:</b>				
344	Operations Supervision & Engineering	0770	0	2,402	2,402
345	Operation Labor	0771	0	-	0
346	Gas Shrinkage	0772	432,184	-	(432,184)
347	Fuel	0773	24,315	-	(24,315)
348	Materials	0775	0	-	0
349	Rent	0783	4,384	2,843	(1,540)
350	<b>Total Products Extraction Operations:</b>		<u>460,883</u>	<u>5,245</u>	<u>(455,638)</u>
351					
352	<b>Products Extraction Maintenance:</b>				
353	Maintenance Supervision & Engineering	0784	0	-	0
354	Maintenance of Extraction & Refining Equipment	0786	130,476	122,642	(7,835)
355	Maintenance of Pipe Lines	0787	0	-	0
356	Maintenance of Other Equipment - Gas Extraction	0791	42	-	(42)
357	<b>Total Products Extraction Maintenance:</b>		<u>130,518</u>	<u>122,642</u>	<u>(7,876)</u>
358					
359	<b>Total Products Extraction Expense</b>		<u>591,401</u>	<u>127,887</u>	<u>(463,514)</u>
360					
361	<b>Total Production O&amp;M</b>		<u>1,269,118</u>	<u>681,624</u>	<u>(587,494)</u>
362					

Line No.	Description	Account	PSIA Removed	PSIA Removed	Delta	
			13 Mth Avg RB	Year End RB		
			2015 Rate Case Final	2016 Rate Case Proposed		
			CPUC	CPUC		
363	<b>Transmission Operations:</b>					
364	Operations Supervision & Engineering	0850	2,795,031	3,475,126	680,094	
365	System Control & Load Dispatching	0851	2,567,156	2,729,552	162,396	
366	Communication System Expenses	0852	0	-	0	
367	Compressor Station Labor & Expenses	0853	1,557,864	1,939,513	381,650	
368	Gas for Compressor Station Fuel	0854	(478,551)	714,865	1,193,417	
369	Other Fuel and Power for Compressor Stations	0855	0	-	0	
370	Mains Expenses	0856	16,140,002	13,009,599	(3,130,404)	
371	Measuring & Regulating Station Expenses	0857	1,237,287	996,505	(240,782)	
372	Transmission and Compression of Gas by Others	0858	0		0	
373	Other Expenses	0859	1,408,608	1,253,951	(154,657)	
374	Rents	0860	1,156,988	1,248,867	91,879	
375	<b>Total Transmission Operations</b>		26,384,384	25,367,978	(1,016,406)	
376						
377	<b>Transmission Maintenance:</b>					
378	Maintenance Supervision & Engineering	0861	18,111	(78)	(18,189)	
379	Maintenance of Mains	0863	6,971,246	1,236,315	(5,734,931)	
380	Maintenance of Compressor Station Equipment	0864	941,126	525,864	(415,261)	
381	Maintenance of Meas. and Reg Station Equipment	0865	860,188	537,375	(322,813)	
382	Maintenance of Communication Equipment	0866	144,633	220,190	75,557	
383	Maintenance of Other Equipment	0867	0	-	0	
384	<b>Total Transmission Maintenance</b>		8,935,304	2,519,666	(6,415,638)	
385						
386	<b>Total Transmission O&amp;M</b>		35,319,688	27,887,644	(7,432,044)	
387						

Line No.	Description	Account	PSIA Removed	PSIA Removed	Delta
			13 Mth Avg RB	Year End RB	
			2015 Rate Case Final	2016 Rate Case Proposed	
			CPUC	CPUC	
388	<b>Distribution Operations:</b>				
389	Operations Supervision & Engineering	0870	7,024,083	11,639,363	4,615,280
390	Distribution Load Dispatching	0871	1,827,340	2,464,030	636,691
391	Compressor Station Labor and Expenses	0872	0	0	0
392	Compressor Station Fuel and Power	0873	0	0	0
393	Mains and Services Expenses	0874	20,650,116	20,832,140	182,025
394	Measuring & Reg. Station Expenses-General	0875	1,815,889	2,074,777	258,888
395	Measuring & Reg. Station Expenses-Industrial	0876	56,222	38,952	(17,270)
396	Measuring & Reg. Station Expenses-City Gate Chk	0877	28,631	37,736	9,104
397	Meter and House Regulator Expenses	0878	(2,604,903)	(2,920,967)	(316,063)
398	Customer Installation Expenses	0879	5,450,217	6,667,135	1,216,918
399	Other Expenses	0880	17,713,592	22,090,788	4,377,196
400	Rents	0881	4,748,594	5,548,400	799,806
401	<b>Total Distribution Operations</b>		56,709,778	68,472,354	11,762,575
402					
403	<b>Distribution Maintenance:</b>				
404	Maintenance Supervision & Engineering	0885	589,199	1,025,763	436,564
405	Maintenance of Structures and Improvements	0886	0	-	0
406	Maintenance of Mains	0887	7,917,930	13,144,179	5,226,249
407	Maintenance of Compressor Station Equipment	0888	0	0	0
408	Maintenance of Meas. and Reg Station Equipment - General	0889	51,758	1,355,705	1,303,947
409	Maintenance of Meas. and Reg Station Equipment - Industrial	0890	35,293	72,829	37,536
410	Maintenance of Meas. and Reg Station Equipment - City Gate	0891	26,851	9,369	(17,483)
411	Maintenance of Services	0892	5,277,229	5,982,054	704,826
412	Maintenance of Meters & House Regulators	0893	7,664,428	8,503,945	839,518
413	Maintenance of Other Equipment	0894	0	0	0
414	<b>Total Distribution Maintenance</b>		21,562,688	30,093,845	8,531,157
415					
416	<b>Total Distribution O&amp;M</b>		78,272,466	98,566,198	20,293,733
417					
418	<b>Customer Accounting:</b>				
419	Supervision	0901	124,752	105,760	(18,991)
420	Meter Reading Expenses	0902	4,354,219	4,581,783	227,564
421	Customer Records & Collection Expenses	0903	19,742,662	18,717,550	(1,025,112)
422	Uncollectible Accounts	0904	4,974,956	3,957,537	(1,017,418)
423	Miscellaneous Customer Accounts Expense	0905	0	67	67
424	Customer Deposit Interest Expense	GDEPINT	22,954	20,329	(2,625)
425	<b>Total Customer Accounting</b>		29,219,543	27,383,027	(1,836,515)
426					
427	<b>Customer Service:</b>				
428	Supervision	0907	0	-	0
429	Customer Assistance Expenses	0908	1,104,967	948,700	(156,267)
430	Informational & Instructional Advertising Expenses	0909	729,337	945,721	216,384
431	Miscellaneous Customer Service & Informational Expense	0910	0	-	0
432	<b>Total Customer Service</b>		1,834,304	1,894,422	60,117

Line No.	Description	Account	PSIA Removed	PSIA Removed	Delta
			13 Mth Avg RB	Year End RB	
			2015 Rate Case Final	2016 Rate Case Proposed	
			CPUC	CPUC	
433					
434	<b>Sales Expense:</b>				
435	Supervision	0911	0	-	0
436	Demonstration & Selling Expenses	0912	500,505	745,918	245,413
437	Miscellaneous Sales Expenses	0916	0	-	0
438	<b>Total Sales Expense</b>		500,505	745,918	245,413
439					
440	<b>Total Customer Operations</b>		31,554,352	30,023,367	(1,530,986)
441					
442	<b>Administrative &amp; General:</b>				
443	Administrative & General Salaries	0920	8,623,948	8,831,527	207,579
444	Office Supplies and Expenses	0921	7,323,603	9,255,173	1,931,571
445	Administrative Expenses Transferred - Credit	0922	(6,621,460)	(7,750,456)	(1,128,996)
446	Outside Services Employed	0923	2,314,985	4,775,208	2,460,223
447	Property Insurance	0924	1,202,577	1,049,992	(152,585)
448	Injuries and Damages	0925	3,593,054	3,169,919	(423,135)
449	Employee Pensions and Benefits	0926	22,606,807	23,258,686	651,878
450	Net Prepaid Pension Asset Amortization	0926A	3,976,082	(303,055)	(4,279,137)
451	Regulatory Commission Expense	0928	2,877,347	3,324,900	447,553
452	Duplicate Charges - Credit - Company Use	0929	(827,677)	(788,705)	38,972
453	General Advertising Expense	0930	567,550	355,330	(212,220)
454	Maintenance of Structures	0932		354,756	354,756
455	Rents	0931	9,021,679	12,687,515	3,665,836
456	Building Maintenance	0935	481,698	(158,198)	(639,896)
457	<b>Total Administrative &amp; General</b>		55,140,194	58,062,593	2,922,399
458					0
459	<b>Total O&amp;M</b>		203,861,340	216,346,471	12,485,131

Line No.	Description	Account	PSIA Removed	PSIA Removed	Delta
			13 Mth Avg RB	Year End RB	
			2015 Rate Case Final	2016 Rate Case Proposed	
			CPUC	CPUC	
460					
461	<b>Depreciation &amp; Amortization Expense:</b>				
462	Production - Depreciation	403P	34,232	-	(34,232)
463	Production - Amortization of Ft. Collins Costs	403FC	(1,009,069)	-	1,009,069
464	Products Extraction	403PE	200,418	244,235	43,818
465	Gas Intangible Plant			4,327,632	4,327,632
466	Underground Storage - Depreciation	403US	661,310	489,650	(171,660)
467	Underground Storage - Amortization of MGP Costs	403LEY	0	33,893	33,893
468	Other Storage	403OS	10,249	-	(10,249)
469	Transmission	403T	3,682,044	6,736,459	3,054,415
470	Distribution	403D	52,198,443	57,659,552	5,461,109
471	General	403G	9,094,916	2,047,934	(7,046,982)
472	Common	403C	12,755,983	11,780,394	(975,589)
473	<b>Total Depreciation &amp; Amortization Expense</b>		77,628,526	83,319,748	5,691,223
474					
475	<b>Regulatory Assets and Liabilities</b>				
476	Total All Reg Assets and Liabilities	407	0	19,955,241	19,955,241
477					
478	<b>Taxes Other Than Income:</b>				
479	Property Taxes	040811	31,771,057	34,743,977	2,972,920
480	Payroll Taxes	040831	4,928,793	5,433,552	504,759
481	Sales & Use Tax	040832	(52,787)	33,053	85,840
482	Other Taxes	040833	32,010	-	(32,010)
483	<b>Total Taxes Other Than Income</b>		36,679,073	40,210,583	3,531,510
484					
485	<b>Income Tax Expense:</b>				
486	Rate Base				
487	Return on Rate Base				
488	Earnings		109,800,981	141,371,635	31,570,653
489					
490	Rate Base		1,416,409,008	1,562,614,846	146,205,838
491	Cost of Debt		1.96%	1.97%	0.01%
492	Interest Expense		27,761,617	30,783,512	3,021,896
493					
494	<b>Taxable Additions/Deductions:</b>				
495	<b>Temporary Differences:</b>				
496	<b>Plant Related</b>				
497	Gas Underground Storage Plant	TUS	(89,228)	(213,603)	(124,375)
498	Gas Transmission Plant	TT	(88,684,391)	(9,667,017)	79,017,373
499	Gas Distribution Plant	TD	(80,661,658)	(38,200,380)	42,461,278
500	Gas Intangible Plant	TI	931,644	3,000,796	2,069,152
501	Gas General Plant	TG	(5,109,842)	(2,211,959)	2,897,883
502	Gas Other Storage Plant	TOS	0		0
503	Gas Gathering Production Plant	TPG	168,736	156,068	(12,668)
504	Gas Extraction Production Plant	TPE	(626,654)	(156,458)	470,196
505	Common Total	TC	(4,241,504)	(4,067,755)	173,749
506	NOL Carryforward	TNOL	51,821,042	(15,385,645)	(67,206,687)
507	Plant Related Total		(126,491,855)	(66,745,953)	59,745,901

Line No.	Description	Account	PSIA Removed	PSIA Removed	Delta
			13 Mth Avg RB	Year End RB	
			2015 Rate Case Final	2016 Rate Case Proposed	
			CPUC	CPUC	
508	<b>Non Plant Related</b>				
509	P&GDMD Allocated Items	TNPG	0	2,633,626	2,633,626
510	PIS-NET Allocated Items	TNP	(2,522,163)	3,099,198	5,621,361
511	Labor Allocated Items	TNL	(2,543,304)	(2,881,749)	(338,446)
512	CPUC Allocated items	TNC	11,670,119	(248,441)	(11,918,561)
513	<b>Total Non-Plant Related</b>		6,604,653	2,602,633	(4,002,019)
514					
515	<b>Total Temporary Differences</b>		(119,887,202)	(64,143,320)	55,743,882
516					
517	<b>Permanent Differences:</b>				
518	<b>Plant Related - Permanent</b>				
519	Gas Underground Storage Plant	PUS	(1,253)	(17,500)	(16,247)
520	Gas Transmission Plant	PT	(1,849,117)	(1,533,062)	316,055
521	Gas Distribution Plant	PD	(1,448,141)	(3,937,394)	(2,489,253)
522	Gas Intangible Plant	PI	242,923	219,150	(23,773)
523	Gas General Plant	PG	(366,744)	(414,843)	(48,098)
524	Gas Other Storage Plant	POS	0	0	0
525	Gas Gathering Production Plant	PPG	2,753	(1,929)	(4,681)
526	Gas Extraction Production Plant	PPE	(16,359)	16,359	16,359
527	Common Total	PC	(484,657)	(725,134)	(240,477)
528	Non-Plant Related	PNP	0	(617,707)	(617,707)
529	<b>Total Permanent Differences</b>		(3,920,597)	(7,028,419)	(3,107,823)
530					
531	<b>Total Additions/Deductions</b>		(123,807,799)	(71,171,739)	52,636,059
532			<b>Modified Calc</b>		
533	State Taxable Amount		(47,746,635)	16,490,953	64,237,588
534	State Income Tax Rate		4.63%	4.63%	0.00%
535	State Income Tax Amount		(2,210,669)	763,531	2,974,200
536					
537	Federal Taxable Amount		(45,535,966)	15,727,422	61,263,388
538	Federal Income Tax Rate		35.00%	35.00%	0.00%
539	Federal Income Tax Amount		(15,937,588)	5,504,598	21,442,186
540					
541	<b>Deferred Income Taxes:</b>				
542	<b>Plant Related</b>				
543	Gas Underground Storage Plant	DTUS	33,898	81,191	47,294
544	Gas Transmission Plant	DTT	33,687,370	3,669,521	(30,017,849)
545	Gas Distribution Plant	DTD	30,503,683	14,414,670	(16,089,013)
546	Gas Intangible Plant	DTI	(353,833)	(1,140,008)	(786,175)
547	Gas General Plant	DTG	1,941,396	841,279	(1,100,117)
548	Gas Other Storage Plant	DTOS	0	0	0
549	Gas Gathering Production Plant	DTPG	(64,269)	(59,363)	4,906
550	Gas Extraction Production Plant	DTPE	238,082	59,464	(178,618)
551	Common Total	DTC	1,616,622	1,556,268	(60,354)
552	NOL Carryforward	DTNOL	(19,696,919)	5,848,007	25,544,926
553	<b>Total Plant Related</b>		47,906,031	25,271,029	(22,635,001)
554					

Line No.	Description	Account	PSIA Removed	PSIA Removed	Delta
			13 Mth Avg RB	Year End RB	
			2015 Rate Case Final	2016 Rate Case Proposed	
			CPUC	CPUC	
555	<b>Non Plant Related</b>				
556	PIS-NET Allocated Items	DTNP	865,891	(1,071,191)	(1,937,082)
557	P&GDMD Allocated Items		0	(1,000,866)	(1,000,866)
558	Labor Allocated Items	DTNL	966,626	1,094,932	128,306
559	CPUC Allocated items	DTNC	(4,433,930)	94,198	4,528,128
560	Interest on CWIP	DTICWIP	831,953	764,166	(67,787)
561	<b>Total Non Plant Related</b>		<u>(1,769,460)</u>	<u>(118,762)</u>	<u>1,650,698</u>
562					
563	<b>Total Deferred Income Taxes</b>		<u>46,136,571</u>	<u>25,152,268</u>	<u>(20,984,303)</u>
564					
565	ITC - Generated	ITCG	0	-	0
566	ITC - Amortized	ITCA	(537,283)	(514,075)	23,208
567					
568	<b>Tax Credits</b>				
569	PIS-NET Allocated Items	TCNP	38,585	470,137	431,552
570	Labor Allocated Items	TCNL	(673)	-	673
571	CPUC Allocated items	TCNC	0	-	0
572	<b>Total Tax Credits</b>		<u>37,912</u>	<u>470,137</u>	<u>432,225</u>
573					
574	<b>Total Income Tax Expense</b>		<u>27,488,943</u>	<u>31,376,458</u>	<u>3,887,515</u>
575					
576	Gain on Disp. of Allowances	411.8	0	-	0
577	Loss from Disposition Utility	411.7	0	-	0
578	Gain/Loss on Utility Plant	421.1 P	0	(26,629)	(26,629)
579					0
580	<b>Total Operating Deductions</b>		<u>345,657,882</u>	<u>371,226,632</u>	<u>25,568,750</u>
581					
582	<b>Net Operating Earnings</b>		<u>73,442,991</u>	<u>85,080,814</u>	<u>11,637,823</u>
583					
584	<b>AFUDC Addition</b>	AFUDC	6,596,763	4,985,751	(1,611,013)
585					
586	<b>Net Operating Earnings with AFUDC</b>		<u>80,039,754</u>	<u>90,066,565</u>	<u>10,026,811</u>
587					
588					

Line No.	Description	PSIA Removed 13 Mth Avg RB		PSIA Removed Year End RB		Delta
		Account	CPUC	Account	CPUC	
589	<b>Calculation of Total Revenue Requirements</b>					
590						
591	Rate Base		1,416,409,008		1,562,614,846	146,205,838
592	Return on Rate Base		7.33%		7.58%	0.25%
593	Earnings on Rate Base		103,822,780		118,446,205	14,623,425
594						
595	Rate Base		1,416,409,008		1,562,614,846	146,205,838
596	Cost of Debt		1.96%		1.97%	0.01%
597	Interest Expense		27,761,617		30,783,512	3,021,896
598						
599	State Tax Expense		(2,210,669)		763,531	2,974,200
600	Federal Tax Expense		(15,937,588)		5,504,598	21,442,186
601	Total Deferred Income Taxes		46,136,571		25,152,268	(20,984,303)
602	Tax Credits		37,912		470,137	432,225
603	ITC		(537,283)		(514,075)	23,208
604	Total Tax before Gross up		27,488,943		31,376,458	3,887,515
605	Tax Gross up Factor		1.6132		1.6132	1.6132
606	Total Taxes		44,343,799		50,614,946	6,271,147
607						
608	Total O&M		203,861,340		216,346,471	12,485,131
609	Taxes Other Than Income		36,679,073		40,210,583	3,531,510
610	Total Depreciation Expense		77,628,526		103,274,989	25,646,463
611	Gains on Sale of Utility Property		0		(26,629)	(26,629)
612	AFUDC Addition		(6,596,763)		(4,985,751)	1,611,013
613	Total Net Operating Earnings Including AFUDC		355,915,975		405,434,610	49,518,635
614	Revenue Credits		(5,825,923)		(4,039,984)	1,785,939
615						
616	Total Revenue Requirements		453,912,832		519,840,832	65,927,999
617	(Rate Base Earnings + Net Operating Earnings + Revenue Credits)					
618	<b>Base Revenues (2014 Rate Case Revenues include Rev Increase)</b>		453,912,832		452,267,462	(1,645,370)
619	Revenue Increase / (Decrease)		0		67,573,369	67,573,369