

Company Number: \_\_\_\_\_

## Gas Distribution Industry Operator Statement

Company Name: \_\_\_\_\_



Under the penalties of perjury, I hereby certify that this statement has been prepared under my direction and supervision from the original books and records of said company and that the facts, statements, and schedules in this statement are true, correct, and complete to the best of my knowledge.

Signature

Date

Printed name and title

Telephone number

# GENERAL INSTRUCTIONS

1. This operator's statement and all additional documentation apply to the calendar year ending December 31, 2008. You must submit this information to the Idaho State Tax Commission by April 30, 2009.

**Centrally Assessed Property Section  
Property Appraisal Bureau  
Idaho State Tax Commission  
P O Box 36  
Boise, ID 83722**

2. Answer all questions and attach additional sheets where necessary. If you cannot provide the information, briefly explain why.
3. Explain unusual entries and discrepancies on pages containing space for remarks or referenced supplemental pages.
4. If the space provided is insufficient, insert and number additional pages. You may use photocopies or computer-generated pages. For example, if you need to add pages to report your leased machines and equipment on page 15, number the pages 15A, 15B, 15C, etc.
5. Please submit any additional information that may affect the valuation of the property.
6. If requested information has already been created, you may substitute copies of that information.
7. If you do not select an option for removing intangible personal property (page 13), Option A will become the default method. For example, investments in custom software are exempted as intangible personal property. Custom software is defined as
  - . . . software designed, and created by a vendor at the specific request of a client. The term includes services separately charged to modify existing canned software, even though the canned program remains taxable. Custom software does not include loading parameters to initialize program settings and arranging preprogrammed modules to form a complete program.
8. Include the following additional reports: the annual report to partners and stockholders, operating and financial year-end company report, and FERC Form 2 Annual Report page.
9. Please provide the five-year projections on page 6.

**If you have any questions about completing this form, please call our office at (208) 334-7722.**

# COMPANY INFORMATION

## Appraisal Tax Representative

Representative (This person will receive the appraisal and all appraisal correspondence.)		
Title		
Mailing Address		
Address Line 1		
Address Line 2		
City	State	Zip Code
Country (if not in the U.S.)		Federal Employer Identification Number
E-Mail Address		
Telephone Number	Fax Number	

## Mapping and Tax Code Area Representative

Representative (This person will receive the tax code area mapping information.)	
Title	
E-Mail Address	
Telephone Number	Fax Number

## Tax Bill Representative

Representative (This person will receive the tax bill.)	
Title	
E-Mail Address	
Telephone Number	Fax Number

## COST INDICATOR DATA

	Item	Account Number or Page Number	System		Idaho	
			Beginning Balance	Year-End Balance	Beginning Balance	Year-End Balance
	<b>PLANT IN SERVICE</b>					
1	Intangibles	301-303				
2	Production	325-347				
3	Extraction	350-364				
4	Transmission	365-371				
5	Distribution	374-387				
6	General Plant	389-399				
7	Experimental Plant	103				
8	Unclassified Plant					
9	Gas Plant Adjustments	116				
10	<b>TOTAL PLANT IN SERVICE (Lines 1 through 9)</b>					
	<b>OTHER PLANT</b>					
11	Leased to Others	104				
12	Property Held for Future Use	105				
13	Construction Work in Progress	107				
14	Acquisition Adjustment	115				
15	Other Utility Plant	118				
16	Accumulated Depreciation	108				
17	Accumulated Amortization	111				
18	<b>TOTAL UTILITY PLANT (Lines 10 through 17)</b>					
19	Materials and Supplies					
20	Gas Stored - Current	164.1				
21	Gas Stored - Noncurrent	117				
22	Other Operating Assets (Attach details.)					
23	Noncapitalized Leases - Cost					
24	Other Gas Plant Adjustments - Net					

## INCOME INDICATOR DATA

	Item	Account Number or Page Number	System		Idaho	
			Beginning Balance	Year-End Balance	Beginning Balance	Year-End Balance
	<b>OPERATING REVENUES</b>					
1	Residential Sales	480				
2	Commercial	481				
3	Public Authority	482				
4	<b>Subtotal - Direct Revenues</b>					
5	Sales for Resale	483				
6	Interdepartmental	484				
7	Provision for Rate Refund	496				
8	Miscellaneous Operating Revenues	485-495				
9	<b>Gross Operating Revenue</b>					
	<b>OPERATING EXPENSES</b>					
10	Operation	401				
11	Maintenance	402				
12	Depreciation	403				
13	Amortization and Depletion	404-405				
14	Amortization Acquisition Adjustment	406				
15	Amortization Property Loss	407				
16	Taxes Other Than Income	408.1				
17	Federal Income Taxes	409.1				
18	Other/State Taxes	409.1				
19	Deferred Income Taxes					
20	Less Deferred Income Taxes	411.1				
21	Taxes Paid on CIAC					
22	Investment Tax Credit Adjustment Net	411.4				
23	Less Gain Disposal of Utility Plant	411.6				
24	Losses from Disposal of Utility Plant	411.7				
25	<b>Total Operating Expenses</b>					
26	<b>NET UTILITY OPERATING INCOME (Line 9 minus line 25)</b>					
	<b>OTHER INCOME AND DEDUCTIONS</b>					
27	Revenue From Merchandise, Job, etc.	415				
28	Less Costs and Expenses of Merchandise, Job, etc.	416				
29	Revenues Non-Utility Operations	417				
30	Less Expenses Non-Utility Operations	417.1				
31	Non-Operating Rental Income	418				

## INCOME INDICATOR DATE - (continued)

	Item	Account Number or Page Number	System		Idaho	
			Beginning Balance	Year-End Balance	Beginning Balance	Year-End Balance
32	Equity in Earnings of Sub Companies	418.1				
33	Interest & Dividend Income	419				
34	Allow Other Funds Used During Construction	419.1				
35	Miscellaneous Non-Operating Income	421				
36	Gain on Disposition of Property	421.1				
37	<b>Total Other Income</b>					
38	Loss on Disposition of Property	421.2				
39	Miscellaneous Amortization	425				
40	Miscellaneous Income Deductions	426.1-5				
41	<b>Total Other Income Deductions</b>					
42	Taxes Other Than Income	408.2				
43	Federal Income Taxes	409.2				
44	Income Taxes - Other	409.2				
45	Provision for Deferred Income Taxes	410.2				
46	Less Provision for Deferred Income Taxes	411.2				
47	Investment Tax Credit Adjustment - Net	411.5				
48	Less Investment Tax Credits	420				
49	<b>Total Other Taxes, Income, &amp; Deductions</b>					
50	Interest on Long-Term Debt	427				
51	Amortization of Debt Discount and Expenses	428				
52	Amortization of Loss on Reacquired Debt					
53	Less Amortization of Premium on Debt	429				
54	Less Amortization Gain on Reacquired Debt	429.1				
55	Interest on Debt to Associated Companies	430				
56	Other Interest Expense	431				
57	Less Allowance for Borrowed Funds During Construction	432				
58	<b>Net Interest Charges</b>					
59	Extraordinary Income	434				
60	Less Extraordinary Deductions	435				
61	<b>Net Extraordinary Items</b>					
62	Income Taxes - Federal and Other	409.3				
63	<b>Net Income</b>					

## Five-Year Projections

	20__	20__	20__	20__	20__
Operating Income					
Operating Cash Flows					
Capital Expenses					

If you have projections beyond the next five years, please provide this data on additional sheets.

Remarks:

## COMMON STOCK DATA

Company		Report for Year Ending		
Trading Symbol		Parent		
Exchange		Subsidiary		
Stock Not Traded				
<b>Month</b>	<b>High Price</b>			<b>Low Price</b>
January				
February				
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				
<b>Average</b>				
Number of Shares Outstanding at Beginning of Year				
Number of Shares Outstanding at End of Year				
Average Price x Shares Outstanding				
<b>SOURCE (Check the source used.)</b>				
Moody's	Value Line	Standard & Poor's	Other	

## PREFERRED STOCK DATA

Company		Report for Year Ending		
Trading Symbol		Parent		
Exchange		Subsidiary		
Stock Not Traded				
<b>Month</b>	<b>High Price</b>			<b>Low Price</b>
January				
February				
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				
<b>Average</b>				
Number of Shares Outstanding at Beginning of Year				
Number of Shares Outstanding at End of Year				
Average Price x Shares Outstanding				
<b>SOURCE (Check the source used.)</b>				
Moody's	Value Line	Standard & Poor's	Other	



## Balance Sheet

	Title of Account	Account Number or Page Number	Balance at Beginning of Year	Balance at End of Year
	<b>OTHER PROPERTY AND INVESTMENTS</b>			
1	Non-Utility Property	121		
2	Accumulated Provision for Depreciation and Amortization	122		
3	Investment in Associated Companies	123		
4	Investment in Subsidiary Companies	123.1		
5	Other Investments	124		
6	Special Funds	125-128		
	<b>CURRENT AND ACCRUED ASSETS</b>			
7	Cash	131		
8	Special Deposits	132-134		
9	Working Funds	135		
10	Temporary Cash Investments	136		
11	Notes Receivable	141		
12	Customer Accounts Receivable	142		
13	Other Accounts Receivable	143		
14	Accumulated Provision for Uncollectible Accounts	144		
15	Notes Receivable from Associated Companies	145		
16	Accounts Receivable from Associated Companies	146		
17	Fuel Stock	151		
18	Fuel Stock Expense Undistributed	152		
19	Extracted Products (Gas)			
20	Liquefied Natural Gas Stored	164.2		
21	Liquefied Natural Gas Held for Processing	164.3		
22	Advances for Gas Exploration Development & Production	166		
23	Other Advances for Gas	167		
24	Interest and Dividends Receivable	171		
25	Rents Receivable	172		
26	Accrued Utility Revenues	173		
27	Miscellaneous Current and Accrued Assets	174		

## Balance Sheet (continued)

	Title of Account	Account Number or Page Number	Balance at Beginning of Year	Balance at End of Year
	<b>DEFERRED DEBITS</b>			
28	Unamortized Debt Expense	181		
29	Extraordinary Property Losses	182.1		
30	Unrecovered Plant & Regulatory Study Cost	182.2		
31	Preliminary Survey & Investigation Charges	183.1, 183.2		
32	Clearing Accounts	184		
33	Temporary Facilities	185		
34	Miscellaneous Deferred Debits	186		
35	Deferred Losses From Disposition of Utility Plant	187		
36	Research, Development & Demonstration Expenditures	188		
37	Unamortized Loss on Required Debt	189		
38	Accumulated Deferred Income Taxes	190		
39	Unrecovered Purchased Gas Costs	191		
40	Unrecovered Incremental Gas Costs	192.1		
41	Unrecovered Incremental Surcharges	192.2		
	<b>PROPRIETARY CAPITAL</b>			
42	Capital Stock Subscribed	202, 205		
43	Stock Liability for Conversion	203, 206		
44	Premium on Capital Stock	207		
45	Other Paid-In Capital	208-211		
46	Installments Received on Capital Stock			
47	Less Discount on Capital Stock	213		
48	Less Capital Stock Expense	214		
49	Retained Earnings	215-216		
50	Unappropriated Undistributed Subsidiary Earnings	216.1		
51	Less Reacquired Capital Stock	217		
	<b>LONG-TERM DEBT</b>			
52	Unamortized Premium on Long-Term Debt	225		
53	Less Unamortized Discount on Long-Term Debt	226		

## Balance Sheet (continued)

	Title of Account	Account Number or Page Number	Balance at Beginning of Year	Balance at End of Year
	<b>OTHER NONCURRENT LIABILITIES</b>			
54	Obligations Under Capital Leases Noncurrent	227		
55	Accumulated Provision for Property Insurance	228.1		
56	Accumulated Provision for Injuries and Damages	228.2		
57	Accumulated Provision for Pensions and Benefits	228.3		
58	Accumulated Miscellaneous Operating Provisions	228.4		
59	Accumulated Provision for Rate Refunds	229		
	<b>CURRENT AND ACCRUED LIABILITIES</b>			
60	Notes Payable	231		
61	Accounts Payable	232		
62	Notes Payable to Associated Companies	233		
63	Accounts Payable to Associated Companies	234		
64	Customer Deposits	235		
65	Taxes Accrued	236		
66	Interest Accrued	237		
67	Dividends Declared	238		
68	Matured Long-Term Debt	239		
69	Matured Interest	240		
70	Tax Collections Payable	241		
71	Miscellaneous Current and Accrued Liabilities	242		
72	Obligations Under Capital Leases - Current			
	<b>DEFERRED CREDITS</b>			
73	Customer Advances for Construction	252		
74	Accumulated Deferred Investment Tax Credits	255		
75	Deferred Gains From Disposition of Utility Plant	256		
76	Other Deferred Credits	253		
77	Unamortized Gain on Reacquired Debt	257		
78	Accumulated Deferred Income Taxes	281 - 283		
79	Miscellaneous Operating Reserves	265		

# EXEMPTIONS

The following items are exempt. Show the value for each applicable item and explain how you determined the value. In all instances you must show **depreciated** or **amortized** values. Attach a separate page for calculations, if needed.

	Value	Calculation (Include account number or detailed description.)
A. Licensed Vehicles (§63-602J) (Include only vehicles licensed in Idaho.)		
B. Pollution Control (§63-602P) (Include only pollution control equipment in Idaho.) <b>Property Tax Rule 619: You must file the completed declaration by March 15, 2009.</b>		
C. Intangible Personal Property (§63-602L and Property Tax Rule 615)		
Contracts and Contract Rights		
Copyrights		
Custom Computer Programs (See general instructions, page 1, item 7.)		
Customer Lists		
Franchises		
Goodwill		
Licenses		
Patents		
Rights-of-way that are possessory only and not accompanied by title		
Trademarks		
Trade Secrets		
D. Others (Include itemized list, values, and provide legal and factual basis for exemption.)		

Check the preferred option to remove intangible personal property from the appraised value.

- Option A. Value of exempt intangible personal property is subtracted out at the system level.
- Option B. Value of exempt intangible personal property is subtracted out at the state level.
- Option C. Value of exempt intangible personal property is excluded from the value using valuation models which value only the nonexempt assets.

# COMPANY STATISTICS

## 2008 THERM SALES

Residential	
Commercial	
Industrial	
Farm (exclusive of irrigation or drainage)	
Pumping (irrigation or drainage only)	
<b>Total Therm Sales in Idaho</b>	
<b>Total Therm Sales for Transport Gas</b>	
<b>Total Therm Sales Systemwide</b>	

## OPERATING REVENUES

Residential	
Commercial	
Industrial	
Farm (exclusive of irrigation or drainage)	
Pumping (irrigation or drainage only)	
<b>Total Sales</b>	
Miscellaneous	
<b>Total Operating Revenues</b>	

### Notes

## IDAHO DECLARATION OF LEASED MACHINES AND EQUIPMENT

County	Tax Code Area Number	Name of Leasing Company	Number of Units	Description of Equipment Leased	Year Built	Original Cost (New)	Tax Commission Use Only
							Market Value

**SYSTEM DECLARATION OF LEASED PROPERTY  
NONCAPITALIZED LEASES**

(Furnish copies of all leases.)

Location of Property	Leased From	Description of Property	Year Built	Original Cost (New)	Rental Expense

## PROPERTY NOT APPORTIONED (SITUS)

Report information by the uniform tax code area system as prescribed by the Idaho State Tax Commission.

<b>County</b>	<b>Tax Code Area Number</b>	<b>Description of Property</b>	<b>Undepreciated Investment<sup>1</sup></b> (Round to the nearest dollar.)

<sup>1</sup>Report undepreciated investment in situs property including microwaves and/or radio relay stations.

## MILEAGE BY TAX CODE AREA

Report information by the uniform tax code area system as prescribed by the Idaho State Tax Commission.

<b>County</b> (List in alpha order.)	<b>Tax Code Area Number</b> (List in numerical order within county.) (One total per code area per county) <sup>1</sup>	<b>3" Equivalent Pipeline Mileage<sup>2</sup></b> (Carry to two decimal places.)

<sup>1</sup> Please put counties in alphabetical order and the tax code areas in numerical order. Please list only one total per tax code area.

<sup>2</sup> 3" Equivalent Basis: 1"=0.33, 2"=0.66, 3"=1.00, 6"=2.00, 12"=4.00, 24"=8.00, etc.