

CASCADE NATURAL GAS CORPORATION

Statement of Operations and Rate of Return

Twelve Months Ended

December 31, 2019

State of Washington Operations

STATEMENT OF OPERATIONS

Cascade Natural Gas Corporation
State of Washington
Statement of Operations and Rate of Return
Month and Twelve Months Ended 12/31/2019

	Month	Twelve Months
OPERATING REVENUES		
Natural Gas Sales	35,674,584	221,481,600
Transportation Revenue	2,193,760	24,094,628
Other Operating Revenue	(231,724)	1,748,762
	<u>37,636,620</u>	<u>247,324,990</u>
Less: Natural Gas & Production Costs	20,798,671	125,165,839
Revenue Taxes	3,094,344	20,632,283
OPERATING MARGIN	<u>13,743,605</u>	<u>101,526,868</u>
OPERATING EXPENSES		
Production	17,180	320,028
Distribution	1,759,194	20,414,280
Customer Accounts	706,801	5,854,251
Customer Service & Informational	985,957	7,311,469
Sales	819	5,409
Administrative & General	1,904,176	18,950,113
Depreciation & Amortization	2,148,029	24,915,118
Property, Payroll & Misc. Taxes	416,145	4,176,015
Federal Income Taxes	756,616	(1,224,200)
Total Operating Expenses	<u>8,694,917</u>	<u>80,722,483</u>
NET OPERATING INCOME	<u>5,048,688</u>	<u>20,804,385</u>
RATE BASE	<u>398,870,079</u>	<u>374,226,392</u>
RATE OF RETURN	<u>1.27%</u>	<u>5.56%</u>

SCHEDULE OF RATE BASE

Utility Plant In Service	866,945,221	835,867,892
Accumulated Depreciation	(394,211,591)	(389,781,048)
Net Utility Plant	<u>472,733,630</u>	<u>446,086,844</u>
Other:		
Contributions in Aid of Construction	-	-
Customer Advances for Construction	(3,755,551)	(3,800,413)
Accumulated Deferred Income Taxes	(77,673,011)	(75,625,050)
Deferred Debits	-	-
Subtotal	<u>391,305,068</u>	<u>366,661,381</u>
Working Capital	<u>7,565,011</u>	<u>7,565,011</u>
TOTAL RATE BASE	<u>398,870,079</u>	<u>374,226,392</u>

All rate base items represent average of monthly average balances.

RATE OF RETURN

Cascade Natural Gas Corporation
SUMMARY OF OPERATIONS & ADJUSTMENTS
FOR THE 12 MONTH PERIOD ENDED 12/31/19

Line No.	Description (a)	Statement of Operations Per Books (b)	Weather Normalization Adjustment (c)	Advertising Adjustment (d)	Commission Basis Restated Total (e)
	Operating Revenue				
1	Natural Gas Sales	\$ 221,481,600	\$ 0	0	\$ 221,481,600
2	Gas Transportation Revenue	24,094,628		0	24,094,628
3	Other Operating Revenue	1,748,762		0	1,748,762
4	Subtotal	\$ 247,324,990	\$ 0	0	\$ 247,324,990
5	LESS: Nat. Gas/Production Costs	125,165,839			125,165,839
6	Revenue Taxes	20,632,283			20,632,283
7	Operating Margin	101,526,868	\$ 0	0	\$ 101,526,868
	Operating Expenses				
8	Production	320,028			320,028
9	Distribution	20,414,280	0	0	20,414,280
10	Customer Accounts	5,854,251	0	0	5,854,251
11	Customer Service & Information	7,311,469	0	0	7,311,469
12	Sales	5,409	0	(27,692)	(22,283)
13	Administrative & General	18,950,113	0	0	18,950,113
14	Depreciation & Amortization	24,915,118	0	0	24,915,118
15	Prop./Payroll/Misc. Taxes	4,176,015	0	0	4,176,015
16	Federal Income Taxes	(1,224,200)	0	9,692	(1,214,508)
17	Total Operating Expenses	\$ 80,722,483	\$ 0	(18,000)	\$ 80,704,483
18	Net Operating Income	\$ 20,804,385	\$ 0	18,000	\$ 20,822,385
	Rate Base				
18	Plant In Service	\$ 835,867,892	\$		\$ 835,867,892
19	Accumulated Depreciation	(389,781,048)			(389,781,048)
20	Contributions In Aid	0			0
21	Cust. Adv. For Constr.	(3,800,413)			(3,800,413)
22	Accum. Deferred Income Taxes	(75,625,050)			(75,625,050)
23	Deferred Debits	0			0
24	Working Capital Allowance	7,565,011			7,565,011
25	Total	\$ 374,226,392	\$ 0	0	\$ 374,226,392
26	Rate Of Return	5.56%			5.56%

ADJUSTMENTS

Accounting Adjustments
Twelve Months Ended 12/31/19

The following accounting adjustments are necessary to restate recorded utility operating results for the 12 months ended December 31, 2019.

1. **Advertising Adjustment** – Reduce Sales Expense by \$27,692 to account for below-the-line advertising.

Cascade Natural Gas Corporation
PROMOTIONAL ADVERTISING EXPENSE ADJUSTMENT
 State of Washington

Line No.	Description	CY 2019	Amount
	(a)	(b)	(c)
	Promotional Advertising (WA Only)		
1	Twelve Months Ending 12/31/19	\$ 27,692	
2	Removal		<u>\$ (27,692)</u>

Cascade Natural Gas Corporation
Working Capital (AMA)
For the Twelve Months Ended December 31, 2019

Ln	Bu/In	Acct	Sub	2018		2019		2019		2019		2019		2019		2019		2019		AMA Total
				LTD	YTD	LTD	YTD	LTD	YTD	LTD	YTD	LTD	YTD	LTD	YTD	LTD	YTD	LTD	YTD	
				1	2	1	2	3	4	5	6	7	8	9	10	11	12			
				00047	00047	00047	00047	00047	00047	00047	00047	00047	00047	00047	00047	00047	00047			
				December 2018	January 2019	February 2019	March 2019	April 2019	May 2019	June 2019	July 2019	August 2019	September 2019	October 2019	November 2019	December 2019				
1	47	1012	*	Gas Plant In Service	1,054,152,346.68	1,055,924,116.60	1,057,151,346.50	1,056,996,938.39	1,057,817,061.09	1,061,184,611.87	1,061,776,905.48	1,059,049,576.80	1,061,962,190.64	1,063,685,158.17	1,067,686,772.83	1,048,741,854.72	1,079,798,325.22	1,059,912,655.75		
2	47	1012	20	Gas Plant In Service-Excluding ARO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	47	1014	*	Gas Plant In Service-ARO Only	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	47	1062	*	Gas Plant Completed Not Classified	23,074,397.22	25,636,100.86	26,460,002.86	30,259,447.85	35,960,904.75	36,694,345.13	43,280,496.12	46,425,665.93	47,962,396.15	53,217,196.02	58,768,626.03	22,184,758.19	26,337,831.03	2,946,139.48	41,490,378.89	
5	47	@ACCT1	*	CVIP - Gas	12,854,207.49	13,819,607.29	13,773,216.53	15,02,320.95	15,365,374.09	17,755,694.91	18,756,660.02	24,455,725.66	29,893,359.89	35,235,487.60	28,173,688.04	30,659,621.29	31,106,671.86	22,040,017.97	22,040,017.97	
6	47			TOTAL UTILITY PLANT	1,080,080,951.39	1,095,379,724.75	1,097,384,565.89	1,102,358,727.19	1,108,243,239.93	1,115,634,651.91	1,123,233,961.62	1,130,020,968.39	1,139,817,946.62	1,145,076,042.23	1,157,114,659.15	1,167,704,394.71	1,179,523,173.84	1,126,389,187.28	1,126,389,187.28	
7	47	1082	8	RWIP - Gas	205,126.12	104,875.47	1,319,878.07	1,318,116.55	1,543,414.16	1,621,814.41	1,714,099.23	1,785,987.33	1,115,790.24	2,019,796.58	2,301,942.16	1,860,887.22	4,047,450.78	1,571,124.33	1,571,124.33	
8	47	1082	20	Accum Prov Deprec - Gas Util	(333,307,309.51)	(334,784,379.86)	(336,111,297.03)	(337,550,473.36)	(339,115,841.30)	(340,567,118.14)	(342,228,662.54)	(343,987,837.17)	(341,408,619.96)	(343,000,173.08)	(341,591,960.02)	(341,591,960.02)	(341,591,960.02)	(339,864,008.84)	(339,864,008.84)	
9	47	1082	20	Accum Prov Deprec - Gas Util Excluding ARO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	47	1084	*	Accum Prov Deprec - Gas Util ARO Only	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	47	1112	*	Amortization Expense (Intangible Plant)	(17,326,335.18)	(17,614,916.08)	(17,903,465.52)	(18,079,439.76)	(18,365,436.08)	(18,652,274.40)	(18,939,112.72)	(19,225,952.59)	(19,512,941.60)	(19,799,936.05)	(20,090,430.53)	(20,380,951.46)	(20,671,419.25)	(18,963,569.50)	(18,963,569.50)	
12	47	1152	*	Accum Prov for Gas Acq A/R	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	47			Subtotal - Accum Depreciation	(350,428,518.57)	(352,294,420.47)	(352,695,284.98)	(354,333,791.57)	(355,937,863.22)	(357,597,578.13)	(359,453,676.13)	(357,137,802.43)	(359,877,771.32)	(360,788,312.55)	(362,532,483.78)	(364,797,156.25)	(362,895,366.04)	(357,842,340.26)	(357,842,340.26)	
14	47	1087	*	Accum Prov Gas - Non-ARO	(3,052,834.66)	(3,071,369.72)	(3,088,046.94)	(3,107,090.44)	(3,122,196.74)	(3,140,027.68)	(3,142,432.76)	(3,148,438.29)	(3,168,347.21)	(3,178,186.86)	(3,187,186.86)	(3,197,186.86)	(3,207,186.86)	(3,217,186.86)	(3,227,186.86)	
15	47	1088	*	Accum Prov ARO	(137,249,462.79)	(137,836,754.03)	(138,424,095.48)	(139,012,436.85)	(139,600,059.03)	(140,187,414.46)	(140,774,803.72)	(141,362,214.26)	(141,950,647.00)	(142,539,110.00)	(143,126,572.00)	(143,714,034.00)	(144,299,496.00)	(144,886,958.00)	(145,474,420.00)	(146,058,882.00)
16	47			Subtotal - Accum Deprec	(140,300,233.65)	(140,708,123.76)	(141,092,682.28)	(141,479,527.31)	(141,861,255.77)	(142,242,142.14)	(142,623,946.48)	(143,005,246.43)	(143,386,994.70)	(143,768,742.00)	(144,150,494.00)	(144,532,246.00)	(144,914,998.00)	(145,297,750.00)	(145,680,502.00)	
17	47			TOTAL ACCUM DEPRECIATION	(490,730,756.02)	(493,002,544.22)	(493,787,927.36)	(495,963,486.68)	(498,069,118.99)	(500,125,920.27)	(502,477,522.61)	(500,573,348.86)	(503,784,266.02)	(505,248,365.63)	(507,488,527.76)	(509,992,524.00)	(508,329,667.00)	(500,836,958.62)	(500,836,958.62)	
18	47			NET PLANT	599,350,195.37	602,371,180.53	603,696,638.53	606,398,240.51	610,174,120.94	615,508,731.64	620,576,439.01	626,447,619.53	630,625,931.69	635,711,870.52	640,690,131.66	645,671,622.58	650,653,166.68	625,552,228.46	625,552,228.46	
19	47	1231	*	Investment in Subs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	47			TOTAL INVESTMENT IN SUBS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	47	1244	01	Other Investments - Funds held in trust	1,647,363.37	1,650,548.45	1,653,418.79	520,974.97	521,959.48	522,960.61	524,931.83	526,903.04	528,874.25	527,433.57	528,980.85	528,752.93	528,525.02	528,297.11	528,069.20	527,841.33
22	47	1244	02	Other Investments - Misc Insurance Assets	10,584,814.86	10,770,808.61	10,930,520.99	10,935,394.75	10,989,421.74	10,930,533.95	11,104,230.21	11,240,983.68	11,385,472.63	11,296,649.32	11,332,181.23	11,248,136.99	11,179,336.99	11,107,334.67	11,036,334.67	11,079,334.67
23	47	1244	04	Other Investments - SSIP Defined Cost Plan	159,139,889.69	20,520,234.00	224,215.24	46,615.10	46,070.00	38,983.66	25,518.71	33,844.92	33,844.92	33,844.92	33,844.92	33,844.92	33,844.92	33,844.92	33,844.92	33,844.92
24	47	1210	*	Nonutility Property	202,030.18	202,030.18	202,030.18	202,030.18	202,030.18	202,030.18	197,964.51	197,964.51	197,964.51	197,964.51	197,964.51	197,964.51	197,964.51	197,964.51	197,964.51	
25	47	1240	*	Nonutility Acc Prov Depr & Amort	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
26	47			TOTAL OTHER INVESTMENTS	12,573,345.32	12,623,387.24	12,858,999.96	11,658,399.90	11,713,413.43	11,655,524.74	11,826,116.73	11,853,742.04	11,909,241.87	12,023,272.77	12,057,579.31	12,134,192.35	12,189,506.36	12,043,522.02	12,043,522.02	
27	47	1310	*	Cash - Negative Cash Reclass	713,984.61	-	-	-	-	-	-	72,840.87	-	125,578.00	-	205,700.00	-	119,849.50	-	
28	47	1310	2104	Cash - General Account US Bank	2,550,120.08	507,975.97	1,437,715.44	1,186,503.52	2,083,270.00	249,413.81	514,625.83	658,393.63	277,608.32	784,763.20	300,167.40	(2,204,205.54)	2,641,509.84	858,035.88	858,035.88	
29	47	1310	2105	Cash - Act Payable Disbursement	(919,552.52)	(1,795,112.87)	(1,495,402.81)	(796,374.57)	(3,153,933.99)	(569,582.86)	(506,152.85)	(763,947.96)	(644,340.30)	(849,035.34)	(649,035.34)	(1,002,179.50)	(518,690.26)	(1,062,024.52)	(1,062,024.52)	
30	47	1310	2106	Cash - Physical Substantiated	1,607,000.00	1,607,000.00	1,607,000.00	1,607,000.00	1,607,000.00	1,607,000.00	1,607,000.00	1,607,000.00	1,607,000.00	1,607,000.00	1,607,000.00	1,607,000.00	1,607,000.00	1,607,000.00	1,607,000.00	
31	47	1310	2107	Cash - Concentration AP and Payroll	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00		
32	47	1310	2110	Money Center Account - US Bank	1,488,056.37	566,535.19	619,477.91	1,534,647.82	1,100,849.36	399,815.65	1,098,135.50	465,511.55	189,491.11	2,126,914.03	391,703.31	247,855.03	43,947,993.17	95,715.06	95,715.06	
33	47	1310	2199	Money Sweep (REPO) Account	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00		
34	47	1350	47031	Working Funds - Aberdeen	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00		
35	47	1350	47088	Working Funds - Bellingham	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00		
36	47	1350	47107	Working Funds - Bremerton	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00		
37	47	1350	47531	Working Funds - Longview	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00		
38	47	1350	47531	TOTAL CASH	3,204,308.93	1,150,000.00	553,067.30	1,929,583.53	1,121,421.37	86,776.91	1,112,968.57	363,077.60	(0.00)	2,112,367.11	0.00	(601,163.87)	6,986,976.62	893,480.11	893,480.11	
39	47	1360	2101	Temporary Cash Investments - Money Center Account - US Bank	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
40	47	1360	2103	Temporary Cash Investments - Money Sweep (REPO) Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
41	47			TOTAL CASH EQUIVALENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
42	47	1420	1	Customer Accounts Receivable - Suspense	945,100.14	77,207.17	(9,501.22)	(2,563.51)	(25,324.03)	(2,851.82)	(38,329.09)	(10,234.50)	(3,308.35)	(5,784.31)	(28,025.86)	(25,813.23)	(36,000.23)	29,418.43	29,418.43	
43	47	1420	1	Customer Accounts Receivable - Gas	2,449,138.14	3,224,853.65	4,270,848.02	4,555,591.48	4,921,882.00	5,189,924.73	5,482,736.60	6,154,442.89	109,138.91	783,536.89	2,056,616.56	3,791,764.54	5,249,305.62	5,249,305.62	5,249,305.62	
44	47	1420	1	Customer Accounts Receivable - Large Volume	7,070,459.82															

Cascade Natural Gas Corporation
Working Capital (AMA)
For the Twelve Months Ended December 31, 2019

	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	2019		2018	
															LTD	YTD	LTD	YTD
252 47	1860	20208	Misc Def Del - Post Retirement FAS158	2,988,574.10	2,999,372.95	3,011,015.48	3,022,552.53	3,033,980.26	3,024,547.91	3,030,781.91	3,038,151.27	3,045,619.03	3,051,406.69	3,058,727.63	3,066,186.65	3,072,932.49	3,079,845.43	
253 47G	1860	1000R	Misc Def Del - Adjustment Reinstatement	(137,402.99)	(137,402.99)	(137,402.99)	(137,402.99)	(137,402.99)	(137,402.99)	(137,402.99)	(137,402.99)	(137,402.99)	(137,402.99)	(137,402.99)	(137,402.99)	(137,402.99)	(137,402.99)	
254 47G	1860	20443	Misc Def Del - Invenrnt Funding ReAS158	29,756.22	29,756.22	16,764.88	8,677.43	4,858.92	10,886.45	7,122.24	7,277.88	1,252.25	4,708.13	2,209.60	62,766.36	12,748.53	5,942.27	
255 47OR	1860	20444	Misc Def Del - Invenrnt Funding ReAS158	2,049.13	41,561.61	41,561.61	47,924.05	69,691.89	70,122.20	70,541.03	70,976.76	71,415.01	71,851.76	72,285.33	0.01	0.01	0.01	
256 47OR	1860	20448	Misc Def Del - Invenrnt Funding Presum. Mat	3,298.72	3,003.91	2,471.84	2,168.15	1,888.57	1,542.88	1,216.24	895.57	1,077.16	809.57	465.23	34,796.76	6,300.35	6,300.35	
257 47OR	1860	20449	Misc Def Del - Invenrnt Funding Deferral	7,080.75	7,104.43	7,144.13	7,188.33	49,940.54	41,338.25	41,338.25	41,593.49	41,850.31	42,105.38	42,360.45	5,249.50	27,430.97	27,430.97	
258 47WA	1860	20460	Misc Def Del - Bremerton MGP	14,082,715.25	14,082,715.25	14,117,014.77	14,103,400.56	13,142,221.01	13,168,075.51	13,174,573.15	13,175,998.15	12,807,390.44	12,850,165.45	12,853,231.45	12,853,306.52	12,592,136.48	13,305,465.99	
259 47WA	1860	20461	Misc Def Del - Bellingham MGP	466,500.00	466,500.00	466,500.00	466,500.00	466,500.00	466,500.00	466,500.00	466,500.00	466,500.00	466,500.00	466,500.00	466,500.00	466,500.00	466,500.00	
260 47WA	1860	20472	Misc Def Del - Eugene MGP	1,885,050.85	1,877,787.71	1,877,787.71	1,877,901.94	1,877,901.94	1,877,901.94	1,877,901.94	1,877,901.94	1,877,901.94	1,877,901.94	1,877,901.94	1,877,901.94	1,877,901.94	1,877,901.94	1,877,901.94
261 47WA	1860	20479	Misc Def Del - MAOP Deferred Costs	5,432,079.76	5,432,079.76	5,432,079.76	5,432,079.76	5,432,079.76	5,432,079.76	5,432,079.76	5,432,079.76	5,432,079.76	5,432,079.76	5,432,079.76	5,432,079.76	5,432,079.76	5,432,079.76	
262 47WA	1860	20481	Misc Def Del - MAOP Pre-Cost Costs	5,106,074.68	5,106,074.68	5,106,074.68	5,106,074.68	5,106,074.68	5,106,074.68	5,106,074.68	5,106,074.68	5,106,074.68	5,106,074.68	5,106,074.68	5,106,074.68	5,106,074.68	5,106,074.68	
263 47WA	1860	20480	Misc Def Del - Environmental Remediation Cost Adjustment	62,769.42	62,769.42	62,769.42	62,769.42	62,769.42	62,769.42	62,769.42	62,769.42	62,769.42	62,769.42	62,769.42	62,769.42	62,769.42	62,769.42	
264 27OR	1860	20482	Misc Def Del - MAOP Deferred Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
265 47WA	1860	20483	Misc Def Del - Over-Related Temp FIT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
266 47G	1862	1000R	Misc Def Del - Adjustment Reinstatement	641,534.98	641,534.98	641,534.98	641,534.98	641,534.98	641,534.98	641,534.98	641,534.98	641,534.98	641,534.98	641,534.98	641,534.98	641,534.98	641,534.98	
267 47G	1862	1000W	Misc Def Del - Adjustment Reinstatement	1,598,783.47	1,598,783.47	1,598,783.47	1,598,783.47	1,598,783.47	1,598,783.47	1,598,783.47	1,598,783.47	1,598,783.47	1,598,783.47	1,598,783.47	1,598,783.47	1,598,783.47	1,598,783.47	
268 47WA	1862	20430	Other Regulatory Asset - Commercial Conservation Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
269 47WA	1862	20431	Other Regulatory Asset - Low Income Weatherization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
270 47WA	1862	20444	Other Regulatory Asset - Conservation Administration & Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
271 47WA	1862	20449	Other Regulatory Asset - Residential Conservation Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
272 47OR	1862	20462	Misc Def Del - Weather Variance Deferral	643,838.16	984,986.82	329,914.84	(368,987.36)	(123,533.88)	166,169.65	207,631.55	208,913.58	210,203.52	205,820.39	(238,349.44)	(513,985.37)	(35,331.47)	114,419.80	
273 47OR	1862	20463	Misc Def Del - Conservation Variance Deferral	(228,902.82)	(1,130,641.23)	(1,158,532.98)	(1,532,863.72)	(2,118,355.13)	(2,008,163.65)	(2,142,432.10)	(2,174,164.87)	(1,947,628.44)	(2,078,140.80)	(2,580,194.39)	(2,892,682.30)	(590,581.19)	(1,636,795.13)	
274 47OR	1862	20464	Misc Def Del - Adjustment Clearing	444,461.68	-	-	-	-	-	-	-	-	-	-	-	-	-	
275 47OR	1862	20476	Misc Def Del - Conservation Technical Adjustment	(689,397.02)	(7,025.13)	(449,843.62)	(7,025.13)	(2,417,318.22)	(2,417,318.22)	(2,417,318.22)	(2,417,318.22)	(2,417,318.22)	(2,417,318.22)	(2,417,318.22)	(2,417,318.22)	(2,417,318.22)	(2,417,318.22)	
276 47WA	1862	10199W	Misc Def Del - Unbilled Deferring Use Assets	-	152,054.43	167,339.08	172,339.08	172,339.08	172,339.08	172,339.08	172,339.08	172,339.08	172,339.08	172,339.08	172,339.08	172,339.08	172,339.08	
277 47WA	1862	20479	Other Regulatory Asset - Conservation Consolidated Adjustment	4,075,395.82	-	-	-	-	-	-	-	-	-	-	-	-	-	
278 47WA	1862	20480	Misc Def Del - Decoupling Mechanism Adjustment	(6,080,986.99)	(14,124,640.00)	(3,088,840.52)	(1,946,226.20)	(1,296,226.20)	(802,155.40)	(600,483.60)	(453,451.97)	(303,237.00)	(83,052.12)	-	-	-	-	-
279 47WA	1866	01	IC Assets-Net Benefiting Funding	4,405,213.00	4,405,213.00	4,405,213.00	4,405,213.00	4,405,213.00	4,405,213.00	4,405,213.00	4,405,213.00	4,405,213.00	4,405,213.00	4,405,213.00	4,405,213.00	4,405,213.00	4,405,213.00	
281 47WA	1862	20477	Misc Def Del - Decoupling Deferral	1,013,703.17	1,862,122.14	(1,875,742.37)	(3,248,598.31)	(2,886,883.79)	(2,954,889.19)	(2,925,317.55)	(3,111,066.99)	(3,055,232.00)	(2,861,899.69)	(5,420,059.82)	(4,410,222.42)	(2,710,097.17)	(2,710,097.17)	
282 47WA	1862	10199W	Misc Def Del - Unbilled Deferring Use Assets	-	683,764.72	683,764.72	683,764.72	683,764.72	683,764.72	683,764.72	683,764.72	683,764.72	683,764.72	683,764.72	683,764.72	683,764.72	683,764.72	
283 47G	1868	22	Gas-Operating Right of Use Assets	90,797,163.85	83,872,115.90	84,250,807.51	84,249,637.77	82,896,934.31	82,892,982.76	82,461,224.20	82,876,149.45	82,466,604.89	82,561,796.80	82,561,796.80	82,561,796.80	82,561,796.80	82,561,796.80	82,561,796.80
284	286		TOTAL DEFERRED USE & OTH ASSETS	90,797,163.85	83,872,115.90	84,250,807.51	84,249,637.77	82,896,934.31	82,892,982.76	82,461,224.20	82,876,149.45	82,466,604.89	82,561,796.80	82,561,796.80	82,561,796.80	82,561,796.80	82,561,796.80	82,561,796.80
285	286		*Pgas - Purchased Gas Costs	139,413,148.13	19,498,287.82	42,963,718.74	60,184,862.04	70,104,690.23	60,684,630.61	68,208,369.68	88,234,764.30	94,309,037.24	108,558,984.14	130,579,212.08	156,654,971.02	83,724,700.00	83,724,700.00	
286	286		*OMGas - Gas Operating Expense	53,526,616.65	5,928,547.58	10,693,985.94	10,693,985.94	20,516,668.18	19,374,280.96	25,717,922.50	29,912,106.33	34,804,558.26	48,722,937.19	53,763,699.75	59,786,976.29	52,048,002.63	52,048,002.63	
287	289		*OMGas - Gas Maintenance Expense	8,005,145.84	808,458.04	1,195,984.14	1,854,951.61	2,642,517.87	3,382,523.23	3,945,487.04	4,778,990.86	5,441,988.55	6,115,142.10	6,809,520.13	7,549,800.63	8,302,733.68	4,383,278.60	
288	289		TOTAL O&M EXPENSES	200,944,910.62	26,009,294.83	54,853,664.82	73,014,954.61	93,363,876.28	105,270,233.45	116,442,223.98	124,591,979.24	142,978,793.24	164,318,426.28	184,900,621.26	204,744,861.37	180,177,609.33	180,177,609.33	
292 47OR	4073		Regulatory debits	-	-	-	-	-	-	-	-	-	-	-	-	-		
293 47WA	4073		Regulatory debits	-	-	-	-	-	-	-	-	-	-	-	-	-		
294	294			-	-	-	-	-	-	-	-	-	-	-	-	-		
295 47	4081	299	Taxes Other Than Income - Delaware - MDUR	-	-	-	-	-	-	-	-	-	-	-	-	-		
296 47OR	4081	1441	Taxes Other Than Income - Gross Revenue Regulatory Fee	192,824.35	16,075.52	32,151.04	47,638.30	63,125.56	78,812.82	154,500.00	21,777.00	24,843.00	27,909.00	30,401.00	36,822.30	14,466.76		
297 47WA	4081	1441	Taxes Other Than Income - Gross Revenue Regulatory Fee	441,440.08	58,775.53	121,314.80	189,419.16	232,166.32	271,208.30	307,709.62	340,100.00	379,709.62	415,000.00	454,561.66	493,023.64	531,308.00		
298 47WA	4081	1442	Taxes Other Than Income - Business & Occupation Tax	8,926,025.06	1,330,854.87	2,753,722.76	4,331,125.10	5,291,304.35	5,900,267.84	6,320,722.04	6,691,961.26	7,047,149.79	7,385,522.64	7,865,182.23	8,354,706.14	10,518,223.22	6,177,624.62	
299 47OR	4081	1443	Taxes Other Than Income - Franchise Taxes	1,879,659.10	1,130,474.24	2,489,322.56	3,529,897.71	4,124,001.15	4,952,956.37	5,400,032.39	5,760,921.85	6,120,921.85	6,483,447.58	6,843,463.65	7,204,498.23	7,564,498.23	7,920,310.00	
300 47OR	4081	1445	Taxes Other Than Income - Department of Energy Fee	86,001.30	13,795.16	26,897.58	27,590.32	34,487.90	41,385.48	48,263.06	56,140.00	64,038.62	72,594.18	81,266.00	90,000.00	98,731.00		
301 47OR	4081	2442	Taxes Other Than Income - Franchise Taxes	242,147.85	229,769.05	400,529.23	638,883.72	717,748.77	836,908.93	998,115.53	1,162,000.00	1,325,395.09	1,514,892.11	1,705,999.99	1,905,454.53	2,109,333.04		
302 47OR	4081	2443	Taxes Other Than Income - Franchise Taxes	1,082,977.15	98,075.00	29,074.00	10,670.00	3,600.00	1,200.00	400.00	100.00	100.00	100.00	100.00	100.00	100.00		
303 47OR	4081	2443	Taxes Other Than Income - Franchise Taxes Add on	1,111,049.94	1,111,049.94	1,111,049.94	1,111,049.94	1,111,049.94	1,111,049.94	1,111,049.94	1,111,049.94	1,111,049.94	1,111,049.94	1,111,049.94	1,111,049.94	1,111,049.94		
304 47OR	4081	2442	Taxes Other Than Income - Franchise Taxes															

Cascade Natural Gas Corporation
Working Capital (AMA)
For the Twelve Months Ended December 31, 2019

	AA	AA		AA		AA		AA		AA		AA		AA		AA		AA	
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
		LTD	YTD	LTD	YTD	LTD	YTD	LTD	YTD	LTD	YTD	LTD	YTD	LTD	YTD	LTD	YTD	LTD	YTD
381 47	2160 3	4,276.00	2,144.00	4,288.00	6,635.00	8,962.00	11,329.00	13,676.00	10,200.00	16,023.00	18,370.00	20,717.00	23,064.00	25,411.00	27,760.00	30,107.00	32,454.00	34,801.00	37,148.00
383 47	2071 1	PRE Performance Share Dividend Equivalents																	
384 47	4380 1	Misc Paid in Capital	(222,117,553.21)	(222,117,553.21)	(222,117,553.21)	(222,117,553.21)	(222,117,553.21)	(222,117,553.21)	(222,117,553.21)	(222,117,553.21)	(222,117,553.21)	(222,117,553.21)	(222,117,553.21)	(222,117,553.21)	(222,117,553.21)	(222,117,553.21)	(222,117,553.21)	(222,117,553.21)	(222,117,553.21)
385 47	2190 *	Other Comprehensive Income - MDR SERPS	(2,402,882.85)	(2,402,882.85)	(2,402,882.85)	(2,402,882.85)	(2,402,882.85)	(2,402,882.85)	(2,402,882.85)	(2,402,882.85)	(2,402,882.85)	(2,402,882.85)	(2,402,882.85)	(2,402,882.85)	(2,402,882.85)	(2,402,882.85)	(2,402,882.85)	(2,402,882.85)	(2,402,882.85)
386 47	2141 0	Other Comprehensive Income - CNR Resources SISP	84,425.49	84,425.49	84,425.49	84,425.49	84,425.49	84,425.49	84,425.49	84,425.49	84,425.49	84,425.49	84,425.49	84,425.49	84,425.49	84,425.49	84,425.49	84,425.49	84,425.49
387		TOTAL EQUITY	(254,809,227.51)	(254,809,227.51)	(254,809,227.51)	(254,809,227.51)	(254,809,227.51)	(254,809,227.51)	(254,809,227.51)	(254,809,227.51)	(254,809,227.51)	(254,809,227.51)	(254,809,227.51)	(254,809,227.51)	(254,809,227.51)	(254,809,227.51)	(254,809,227.51)	(254,809,227.51)	(254,809,227.51)
388																			
389 47	2240 12	7.48% MTN Due 9/15/2027	(20,000,000.00)	(20,000,000.00)	(20,000,000.00)	(20,000,000.00)	(20,000,000.00)	(20,000,000.00)	(20,000,000.00)	(20,000,000.00)	(20,000,000.00)	(20,000,000.00)	(20,000,000.00)	(20,000,000.00)	(20,000,000.00)	(20,000,000.00)	(20,000,000.00)	(20,000,000.00)	(20,000,000.00)
390 47	2240 13	7.10% MTN Due 3/16/2029	(15,000,000.00)	(15,000,000.00)	(15,000,000.00)	(15,000,000.00)	(15,000,000.00)	(15,000,000.00)	(15,000,000.00)	(15,000,000.00)	(15,000,000.00)	(15,000,000.00)	(15,000,000.00)	(15,000,000.00)	(15,000,000.00)	(15,000,000.00)	(15,000,000.00)	(15,000,000.00)	(15,000,000.00)
391 47	2240 17	Insured Only 5.25% Notes Due 2/12/2035	(24,341,000.00)	(24,341,000.00)	(24,341,000.00)	(24,341,000.00)	(24,341,000.00)	(24,341,000.00)	(24,341,000.00)	(24,341,000.00)	(24,341,000.00)	(24,341,000.00)	(24,341,000.00)	(24,341,000.00)	(24,341,000.00)	(24,341,000.00)	(24,341,000.00)	(24,341,000.00)	(24,341,000.00)
392 47	2240 18	5.75% MTN Due 9/12/2037	(15,000,000.00)	(15,000,000.00)	(15,000,000.00)	(15,000,000.00)	(15,000,000.00)	(15,000,000.00)	(15,000,000.00)	(15,000,000.00)	(15,000,000.00)	(15,000,000.00)	(15,000,000.00)	(15,000,000.00)	(15,000,000.00)	(15,000,000.00)	(15,000,000.00)	(15,000,000.00)	(15,000,000.00)
394 47	2240 20	4.11% Srv Nt Due 8/23/2025	(25,000,000.00)	(25,000,000.00)	(25,000,000.00)	(25,000,000.00)	(25,000,000.00)	(25,000,000.00)	(25,000,000.00)	(25,000,000.00)	(25,000,000.00)	(25,000,000.00)	(25,000,000.00)	(25,000,000.00)	(25,000,000.00)	(25,000,000.00)	(25,000,000.00)	(25,000,000.00)	(25,000,000.00)
395 47	2240 21	4.96% Srv Nt Due 8/23/2028	(25,000,000.00)	(25,000,000.00)	(25,000,000.00)	(25,000,000.00)	(25,000,000.00)	(25,000,000.00)	(25,000,000.00)	(25,000,000.00)	(25,000,000.00)	(25,000,000.00)	(25,000,000.00)	(25,000,000.00)	(25,000,000.00)	(25,000,000.00)	(25,000,000.00)	(25,000,000.00)	(25,000,000.00)
396 47	2240 23	4.09% Srv Nt Due 11/24/2044	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)
397 47	2240 24	4.24% Srv Nt Due 11/24/2054	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)
398 47	2240 25	4.09% Srv Nt Due 01/15/2045	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)
399 47	2240 26	4.24% Srv Nt Due 01/15/2055	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)
400 47	2240 27	3.62% Srv Nt Due 06/13/2029	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
401 47	2240 28	3.62% Srv Nt Due 06/13/2034	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
402 47	2240 29	4.26% Srv Nt Due 06/13/2049	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
403 47G	2240 24	Debt Issuance Cost Recess	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
404 47	2240 29	Debt Issuance Cost Recess	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
405 47	2241 18	5.21% MTN Due 9/1/2020 - Due within 1 Year	1,525,788.02	1,515,906.26	1,505,331.72	1,495,453.58	1,485,575.44	1,485,511.11	1,816,372.27	1,829,467.33	1,821,810.00	1,809,880.74	1,797,951.48	1,785,197.07	1,772,723.34	1,602,924.43	63,754.50		
406 47	2242 01	Committed Line of Credit	(63,860,000.00)	(62,950,000.00)	(64,600,000.00)	(63,700,000.00)	(63,700,000.00)	(64,000,000.00)	(61,075,000.00)	(62,000,000.00)	(64,300,000.00)	(64,300,000.00)	(62,950,000.00)	(61,100,000.00)	(62,950,000.00)	(64,600,000.00)	(62,950,000.00)	(63,700,000.00)	(63,700,000.00)
407		TOTAL LONG-TERM DEBT	(266,466,211,988.42)	(265,466,211,988.42)	(267,203,668,288.42)	(266,466,211,988.42)	(266,466,211,988.42)	(267,203,668,288.42)	(266,466,211,988.42)	(267,203,668,288.42)	(266,466,211,988.42)	(266,466,211,988.42)	(266,466,211,988.42)	(266,466,211,988.42)	(266,466,211,988.42)	(266,466,211,988.42)	(266,466,211,988.42)	(266,466,211,988.42)	(266,466,211,988.42)
408																			
409 47G	2270 40	Operating Lease Liability - Noncurrent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
410 47G	2270 41	Financing Lease Liability - Noncurrent	-	-	(206,053.78)	(199,317.51)	(193,785.08)	(188,235.46)	(183,548.05)	(170,533.22)	(167,018.01)	(162,286.30)	(158,196.99)	(154,117.07)	(150,036.85)	(146,000.00)	(142,000.00)	(138,000.00)	(134,000.00)
411		Short-term debt	-	-	(30,000,000.00)	(30,000,000.00)	(70,000,000.00)	(70,000,000.00)	(40,000,000.00)	(40,000,000.00)	(40,000,000.00)	(40,000,000.00)	(40,000,000.00)	(40,000,000.00)	(40,000,000.00)	(40,000,000.00)	(40,000,000.00)	(40,000,000.00)	(40,000,000.00)
412 47	2310 03	Notes payable to Associated Companies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
413																			
414 47	2321 1	Trade Accounts Payable	(6,429,388.55)	(3,052,420.41)	(1,738,753.51)	(1,858,173.93)	(2,409,461.09)	(2,747,484.70)	(2,696,374.04)	(2,878,196.01)	(4,328,379.84)	(3,895,293.50)	(3,240,152.14)	(3,867,143.32)	(6,520,933.01)	(3,232,246.92)			
415 47	2322 00	Accts Pay - VISA Credit Card - PNC Bank	(567,521.94)	(3,868,810.00)	(178,970.22)	(326,239.73)	(129,589.75)	(163,778.26)	(373,112.42)	(81,277.87)	(370,995.73)	(474,940.26)	(474,474.43)	(268,527.50)	(440,504.10)	(329,485.29)			
416 47	2322 10	Accts Pay - Gas costs	(453,598,027.77)	(26,860,683.85)	(40,236,348.94)	(45,339,425.45)	(10,867,326.59)	(7,322,283.74)	(7,672,115.80)	(7,408,981.74)	(7,498,183.48)	(8,246,130.10)	(13,986,099.76)	(17,572,127.51)	(26,528,352.75)	(19,276,433.68)			
417 47	2322 2	Accts Pay - Bank Charges	(2,425,470.72)	(26,860,683.85)	(23,614.63)	(64,414.93)	(8,941,629.87)	(8,941,629.87)	(11,258,989.87)	(11,258,989.87)	(11,258,989.87)	(11,258,989.87)	(11,258,989.87)	(11,258,989.87)	(11,258,989.87)	(11,258,989.87)			
418 47	2322 010	Accts Pay - Cap Exp	(11,172,211.31)	(5,687,710.31)	(2,893,939.67)	(3,106,406.66)	(3,421,205.30)	(3,515,414.66)	(2,452,428.29)	(7,659,905.59)	(4,132,064.29)	(6,589,075.62)	(8,140,193.68)	(5,546,502.11)	(4,888,122.54)	(1,900,127.54)			
419 47	2322 02	Accts Pay - Miscellaneous Accruals	(3,247,355.18)	(2,750,330.62)	(2,864,848.67)	(1,682,879.63)	(77,484.22)	(464,115.63)	(862,807.61)	(96,571.85)	(517,872.79)	(1,402,622.67)	(81,688.97)	(1,112,267.77)	(1,112,267.77)	(1,112,267.77)			
420 47	2322 041	Accts Pay - CSC Customer Refund Requests	(1,152,000.00)	(4,242.78)	(1,152,000.00)	(1,152,000.00)	(1,152,000.00)	(1,152,000.00)	(1,152,000.00)	(1,152,000.00)	(1,152,000.00)	(1,152,000.00)	(1,152,000.00)	(1,152,000.00)	(1,152,000.00)	(1,152,000.00)			
421 47	2322 30	Accts Pay - Misc Payroll Deductions	-	4.13	4.13	4.13	56.10	12.10	2,656.10	(4,162.92)	(4,162.92)	(4,162.92)	(4,162.92)	(4,162.92)	(4,162.92)	(4,162.92)			
422 47	2322 31	Accts Pay - Federal Employee Contribution	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
423 47	2322 322	Accts Pay - FSA - Medical	(20,867.39)	(19,631.25)	(19,126.38)	(15,794.76)	(13,267.20)	(16,174.42)	(14,643.43)	(16,296.07)	(18,984.60)	(16,851.67)	(16,296.07)	(15,096.61)	(10,096.61)	(17,285.44)			
424 47	2322 335	Accts Pay - HSA Employee Contribution	-	24,768.26	24,342.58	80.00	80.00	80.00	80.0										

Cascade Natural Gas Corporation
Working Capital (AMA)
For the Twelve Months Ended December 31, 2019

	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA			
	2018	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019			
	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD			
	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD			
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3			
	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---			
511 47	2429	329	Misc Current Liab - Accrued 401K Defined Con	(1,208,196.57)	(1,375,811.00)	(432,011.05)	(585,900.90)	(747,596.28)	(914,694.95)	(1,063,745.57)	(1,232,722.99)	(692,221.98)	(744,924.25)	(936,452.18)	(1,087,294.27)	(1,244,918.58)	(911,061.08)	
512 47	2429	336	Misc Current Liab - Accrued 401K Profit Plan	628.39	-	-	-	628.39	628.39	-	-	628.39	-	-	-	628.39	628.39	
513 47OR	2364	30	Other Taxes Accrued - Gross Revenue Fee	-	(16,670.52)	-	-	-	-	-	-	-	-	-	-	-	(16,670.52)	
514 47OR	2364	40	Other Taxes Accrued - Dept. of Energy Fee	-	-	(32,151.04)	-	-	-	-	-	-	-	-	-	-	(32,151.04)	
515 47G	2530	1000R	Adjustment Clearing	-	-	(2,342,139.60)	(3,399,940.29)	(4,027,988.30)	(4,380,204.85)	(4,728,970.04)	(5,196,910.95)	(6,014,987.65)	(6,475,781.15)	(5,056,612.16)	(4,649,236.16)	(5,008,566.50)	(3,929,671.87)	
516 47G	2530	1000W	Adjustment Clearing	-	(47,846,822.30)	(67,505,586.75)	(88,051,807.39)	(87,171,112.07)	(89,814,711.19)	(91,693,584.27)	(94,471,180.24)	(88,325,940.67)	(87,907,480.11)	(84,559,663.60)	(84,559,663.60)	(79,792,268.24)	(84,559,663.60)	
517 47G	2430	40	Operating Lease Liability - Current	-	-	(84,322.71)	-	-	-	(8,697.58)	(13,795.16)	-	-	-	-	-	(3,380.47)	
518 47	2440	1	Derivative Instruments - Current	-	-	(3,866,600.00)	-	-	-	(8,452.28)	(80,997.80)	-	-	-	-	-	(89,981.76)	
519 47OR	2292	-	Accrued Provision - Tax Reform	(1,558,019.97)	(1,807,036.27)	(2,008,968.96)	(2,179,855.12)	(1,427,485.33)	(1,427,485.33)	(1,427,485.33)	(1,427,485.33)	(1,427,485.33)	(1,400,000.00)	(1,400,000.00)	(1,400,000.00)	-	(1,392,574.52)	
520 47WA	2292	-	Accrued Provision - Tax Reform	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
521 47OR	2530	01273	Other Deferred Credits - Commodity Deferral	3,704,804.32	3,845,229.88	6,655,527.54	7,848,916.18	8,418,704.39	8,498,491.84	8,603,713.72	8,714,543.79	8,843,481.40	9,110,444.24	9,809,801.83	1,631,609.22	3,387,386.16	7,126,954.95	
522 47OR	2530	01273	Other Deferred Credits - Demand Deferral	(1,108,558.69)	(1,216,287.10)	(3,288,955.62)	(3,918,743.88)	(3,859,207.89)	(3,742,670.44)	(3,742,670.44)	(3,742,670.44)	(3,742,670.44)	(3,742,670.44)	(3,742,670.44)	(3,742,670.44)	(3,742,670.44)	(3,742,670.44)	(3,742,670.44)
523 47OR	2530	01285	Other Deferred Credits - Gas costs	(593,186.79)	-	-	-	-	-	-	-	-	-	-	-	-	-	
524 47OR	2530	01287	Other Deferred Credits - Consolidated Gas Cost Tech Adjustment	(3,326,027.88)	(1,849,870.03)	(1,392,031.55)	(876,263.07)	(505,555.71)	(338,236.72)	(208,753.22)	(111,957.79)	(29,672.69)	52,498.26	253,772.23	5,234,050.03	4,487,237.01	107,004.73	
525 47OR	2530	01999	Other Deferred Credits - Gas Cost Unlibrated Amortization	332,404.04	333,767.61	-	-	245,298.23	158,012.83	79,157.52	61,679.98	51,660.78	27,164.76	-	-	-	-	
526 47WA	2530	01	Other Deferred Credits - Gas Costs	(40,887,966.87)	-	-	-	-	-	-	-	-	-	-	-	-	-	
527 47WA	2530	01253	Other Deferred Credits - Commodity Deferral	38,283,031.32	-	-	-	-	-	-	-	-	-	-	-	-	-	
528 47WA	2530	01254	Other Deferred Credits - Demand Deferral	(48,162,013.89)	(4,442,810.34)	(5,442,810.34)	(7,385,013.74)	(4,922,617.33)	(4,922,617.33)	(4,922,617.33)	(4,922,617.33)	(4,922,617.33)	(4,922,617.33)	(4,922,617.33)	(4,922,617.33)	(4,922,617.33)	(4,922,617.33)	
529 47WA	2530	01286	Other Deferred Credits - Consolidated Gas Cost Tech Adjustment	1,242,631.18	981,333.26	699,888.78	389,285.93	211,478.86	103,965.13	38,144.84	(18,293.35)	-	-	-	-	-	-	-
530 47WA	2530	01288	Other Deferred Credits - Temporary Gas Cost 3-year Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
531 47WA	2530	01289	Other Deferred Credits - Temporary Gas Cost 3-year Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
532 47WA	2530	01999	Other Deferred Credits - Gas Cost Unlibrated Amortization	(176,888.05)	(176,596.49)	(220,472.63)	(148,427.01)	(836,514.01)	(483,135.71)	(483,135.71)	(483,135.71)	(483,135.71)	(483,135.71)	(483,135.71)	(483,135.71)	(483,135.71)	(483,135.71)	
533 47OR	2530	02008	Core Gas Supply Hedging - Reg Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
534 47WA	2530	02008	Core Gas Supply Hedging - Reg Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
535			TOTAL MISC CURRENT LIABILITIES	(32,063,005.90)	(34,451,350.74)	(33,219,999.68)	(36,492,609.62)	(28,884,516.50)	(31,630,282.01)	(33,481,269.95)	(33,183,083.01)	(34,166,519.86)	(35,545,662.09)	(36,503,371.74)	(40,736,828.33)	(39,990,550.93)	(43,510,189.33)	
536																		
538 47WA	2282	02	Accrued Provision - Injuries & Damages NC (Bremerton MGP)	(10,840,396.23)	(10,840,396.23)	(10,758,174.80)	(10,456,572.74)	(10,456,572.74)	(10,311,475.37)	(10,311,475.37)	(10,228,825.37)	(9,849,631.12)	(9,849,631.12)	(9,849,631.12)	(9,849,631.12)	(9,849,631.12)	(9,849,631.12)	
539 47WA	2282	03	Accrued Provision - Injuries & Damages NC (Bellingham MGP)	(466,500.00)	(466,500.00)	(466,500.00)	(466,500.00)	(466,500.00)	(466,500.00)	(466,500.00)	(466,500.00)	(466,500.00)	(466,500.00)	(466,500.00)	(466,500.00)	(466,500.00)	(466,500.00)	
540 47OR	2282	03	Accrued Provision - Injuries & Damages NC (Eugene MGP)	(1,545,967.84)	(1,545,967.84)	(1,545,967.84)	(1,545,967.84)	(1,545,967.84)	(1,545,967.84)	(1,545,967.84)	(1,545,967.84)	(1,545,967.84)	(1,545,967.84)	(1,545,967.84)	(1,545,967.84)	(1,545,967.84)	(1,545,967.84)	
541 47	2283	02	Pension and Benefits - Deferred Compensation	(5,590,044.12)	(5,590,044.12)	(5,590,044.12)	(5,590,044.12)	(5,590,044.12)	(5,590,044.12)	(5,590,044.12)	(5,590,044.12)	(5,590,044.12)	(5,590,044.12)	(5,590,044.12)	(5,590,044.12)	(5,590,044.12)	(5,590,044.12)	
542 47	2283	06	Pension and Benefits - SISP Defined Contribution Plan	(112,924.15)	-	-	-	-	-	-	-	-	-	-	-	-	-	
543 47	2283	07	Pension and Benefits - MDUR SISP FAS158	(108,832.00)	-	-	-	-	-	-	-	-	-	-	-	-	-	
544 47	2300	0200	ARO Liability - Noncurrent	(68,788,045.99)	(67,092,875.52)	(67,399,102.52)	(67,708,733.28)	(68,015,774.30)	(68,326,232.22)	(68,638,113.45)	(68,951,424.41)	(69,266,171.70)	(69,582,362.05)	(69,900,002.09)	(70,219,098.45)	(70,538,186.88)	(70,858,235.12)	
545 47	2282	02	Accrued Provision - Injuries & Damages NC Current	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
546 47	2440	2	Derivative Instruments - Noncurrent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
547 47	2520	000	Customer Advances for Construction - Balance	(3,373,786.39)	(3,301,647.39)	(3,301,647.39)	(3,301,647.39)	(3,301,647.39)	(3,301,647.39)	(3,301,647.39)	(3,301,647.39)	(3,301,647.39)	(3,301,647.39)	(3,301,647.39)	(3,301,647.39)	(3,301,647.39)	(3,301,647.39)	
548 47	2520	000	Customer Advances for Construction - Addback	(68,369,000.00)	(1,101,411)	(68,369,000.00)	(68,369,000.00)	(68,369,000.00)	(68,369,000.00)	(68,369,000.00)	(68,369,000.00)	(68,369,000.00)	(68,369,000.00)	(68,369,000.00)	(68,369,000.00)	(68,369,000.00)	(68,369,000.00)	
549 47	2520	000	Customer Advances for Construction - Refund	1,319.78	-	-	-	4,021.48	4,021.48	4,021.48	4,021.48	4,021.48	4,021.48	4,021.48	4,021.48	4,021.48	4,021.48	
550 47	2520	300	Customer Advances for Construction - Forfeiture	(11,239.65)	-	-	-	77,103.62	77,103.62	77,103.62	77,103.62	77,103.62	77,103.62	77,103.62	77,103.62	77,103.62	77,103.62	
551 47	2520	2902	Customer Advances for Construction - DCCC/COC Refundable	(1,014,253.48)	(1,014,253.48)	(1,014,253.48)	(996,215.14)	(961,008.70)	(961,008.70)	(961,008.70)	(961,008.70)	(961,008.70)	(961,008.70)	(961,008.70)	(961,008.70)	(961,008.70)	(961,008.70)	
552 47	2539	010	Other Deferred Credits - Unreported Unclaimed Credit	121.70	116.27	111.09	106.87	97.49	97.49	97.49	97.49	97.49	97.49	97.49	97.49	97.49	97.49	
553 47	2539	018	Other Deferred Credits - SGL Automotive	(48,270.00)	-	-	-	(48,270.00)	(48,270.00)	(48,270.00)	(48,270.00)	(48,270.00)	(48,270.00)	(48,270.00)	(48,270.00)	(48,270.00)	(48,270.00)	
554 47	2539	014	Pension Contribution	(9,444,729.69)	(9,386,229.69)	(9,327,729.69)	(9,269,229.69)	(9,495,724.69)	(9,505,923.69)	(9,516,122.69)	(9,526,321.69)	(9,536,520.69)	(9,546,719.69)	(9,556,918.69)	(9,567,117.69)	(9,577,316.69)	(9,587,515.69)	
555 47	2539	018	FAS 158 - MDUR Pension	(974,030.00)	(974,030.00)	(974,030.00)	(974,030.00)	(974,030.00)	(974,030.00)	(974,030.00)	(974,030.00)	(974,030.00)	(974,030.00)	(974,030.00)	(974,030.00)	(974,030.00)	(974,030.00)	
556 47	2539	019	FAS 158 - MDUR Post-Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
557 47WA	2540	20201	Other Regulatory Liabilities - SFAS 109 Regulatory	(49,426,464.96)	(49,426,464.96)	(49,225,788.95)	(48,026,457.07)	(48,827,112.98)	(48,627,775.05)	(48,428,437.01)	(48,229,103.94)	(48,030,427.95)	(47,831,089.96)	(47,632,811.00)	(47,430,890.74)	(47,230,800.00)	(47,030,800.00)	
558 47	2540	20217	Other Regulatory Liabilities - Federal impOR rate change	(9,124,558.26)	(9,027,793.89)	(8,931,029.48)	(8,834,265.11)	(8,737,500.76)	(8,640,736.42)	(8,543,971.97)	(8,447,207.61)	(8,350,443.23)	(8,253,678.83)	(8,156,914.34)	(8,060,150.01)	(7,963,385.44)	(7,866,620.00)	
559 47G	2540	1000R	Adjustment Clearing	-	-	(1,111,122.68)	-	698,790.37	698,790.37	698,790.37	698,790.37	698,790.37	698,790.37	698,790.37	698,790.37	698,790.37	698,790.37	
560 47G	2540	1000W	Adjustment Clearing	-	-	1,973,786.23	-	1,174,988.70	1,244,328.33	1,288,161.88	1,350,429.02	1,412,932.84	1,476,078.04	1,538,819.56	1,602,488.95	1,667,268.02	1,732,047.00	
561 47WA	2540	20481	Other Regulatory Liabilities - Protected-FY EDIT	(1,000,746.30)	(635,174.44)	(860,834.91)	(768,524.97)	(669,391.69)	(609,270.04)	(559,453.44)	(509,237.50)	(459,021.56)	(408,807.62)	(358,592.68)	(308,378.74			

Cascade Natural Gas Corporation
Working Capital (AMA)
For the Twelve Months Ended December 31, 2019

		AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA				
		2018	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019				
		LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD				
		1	1	2	3	4	5	6	7	8	9	10	11	12	12				
		---	---	---	---	---	---	---	---	---	---	---	---	---	---				
604	47VA	2930	96302	Accum OTD - Federal Unamortized Loss on Required Debt, RB															
605	606			TOTAL INCOME TAXES	(88,579,868.56)	(90,329,190.81)	(95,218,669.94)	(100,127,427.71)	(100,058,728.63)	(113,281.17)	(112,749.34)	(112,215.51)	(111,685.66)	(111,563.80)	(110,622.02)	(110,090.59)			
607	47OR	4002	4800	Gas Billed Revenue - Residential	(36,899,838.78)	(5,659,206.41)	(10,923,602.24)	(16,838,346.66)	(20,972,373.75)	(23,288,857.01)	(24,957,907.99)	(26,193,515.86)	(27,265,717.48)	(28,342,686.35)	(30,687,397.80)	(34,292,176.00)	(39,768,724.71)		
608	47OR	4002	4800C	Gas Billed Revenue - Residential CAP	164,849.44	412,580.73	1,400,073.66	1,518,796.49	1,514,908.04	1,440,073.66	1,514,908.04	1,515,377.82	1,372,102.88	1,448,349.36	2,207,433.56	2,056,561.28	1,436,226.79	(1,539,978.95)	
609	47OR	4002	4809	Gas Billed Revenue - Industrial	(2,767,725.57)	(503,761.22)	(616,155.87)	(950,886.07)	(1,218,968.59)	(1,218,968.59)	(1,218,968.59)	(1,218,968.59)	(1,218,968.59)	(1,218,968.59)	(1,218,968.59)	(1,218,968.59)	(1,218,968.59)	(1,218,968.59)	
610	47OR	4002	4809D	Gas Billed Revenue - Industrial Deficiency Billing	(49,982.23)														
611	47OR	4002	4810	Gas Billed Revenue - Commercial	(20,625,012.76)	(2,998,109.82)	(5,844,376.15)	(9,078,513.38)	(11,278,517.20)	(12,520,643.09)	(13,428,303.67)	(14,181,182.21)	(14,852,822.18)	(15,499,886.27)	(16,170,611.38)	(16,707,220.71)	(17,306,220.71)		
612	47OR	4002	4810C	Gas Billed Revenue - Commercial CAP	340,738.38	150,576.98	428,972.56	798,546.35	911,301.65	788,275.79	795,241.41	716,990.19	764,857.26	1,000,953.16	874,203.11	870,919.19	728,964.54		
613	47OR	4002	4810D	Gas Billed Revenue - Commercial Deficiency Billing	(1,216.60)														
614	47OR	4002	4813	Gas Billed Revenue - Interruptible Industrial	(1,259,851.96)	(102,919.10)	(307,199.43)	(462,008.50)	(596,201.85)	(681,399.05)	(747,837.59)	(801,380.03)	(853,314.22)	(904,037.80)	(959,221.54)	(1,063,583.50)	(1,216,874.53)		
615	47VA	4002	4800	Gas Billed Revenue - Residential	(112,179,476.59)	(15,541,486.24)	(35,138,870.30)	(49,935,871.73)	(60,366,406.19)	(67,524,724.52)	(71,984,740.94)	(75,959,977.31)	(78,870,238.11)	(82,107,883.25)	(86,384,702.23)	(96,293,192.81)	(116,026,326.08)		
616	47VA	4002	4800C	Gas Billed Revenue - Residential Decoupling	(1,439,586.55)	(600,033.06)	(1,032,042.22)	(2,389,542.04)	(1,868,319.35)	(1,872,488.19)	(1,767,546.44)	(1,607,230.59)	(1,634,330.51)	(1,811,732.32)	(2,334,200.54)	(2,101,314.74)	(1,917,917.97)	(1,556,989.97)	
617	47VA	4002	4800C	Gas Billed Revenue - Residential Conservation	(12,184,867.70)	(534,593.67)	(1,508,657.78)	(1,726,658.10)	(1,726,658.10)	(1,726,658.10)	(1,726,658.10)	(1,726,658.10)	(1,726,658.10)	(1,726,658.10)	(1,726,658.10)	(1,726,658.10)	(1,726,658.10)	(1,726,658.10)	(1,726,658.10)
618	47VA	4002	4809	Gas Billed Revenue - Industrial	(10,628,565.26)	(1,081,894.40)	(2,267,572.48)	(3,581,894.40)	(4,620,405.24)	(5,366,548.62)	(5,964,647.49)	(6,555,823.98)	(7,188,459.23)	(7,852,023.90)	(8,526,963.17)	(9,214,554.33)	(10,145,584.33)	(11,445,681.90)	
619	47VA	4002	4809C	Gas Billed Revenue - Industrial Decoupling	247,887.63	(11,142.35)	42,139.87	130,678.66	213,184.00	254,248.99	271,105.64	304,993.30	338,004.12	359,234.90	410,289.92	469,226.13	489,197.46	262,532.10	
620	47VA	4002	4809C	Gas Billed Revenue - Industrial Conservation	(241,598.28)														
621	47VA	4002	4809D	Gas Billed Revenue - Industrial Deficiency Billing	(29,548.43)														
622	47VA	4002	4810	Gas Billed Revenue - Commercial	(79,180,712.31)	(10,499,037.24)	(21,640,694.60)	(34,241,316.68)	(41,849,021.35)	(46,892,253.91)	(50,312,050.20)	(53,358,566.31)	(56,188,948.00)	(58,893,899.53)	(63,590,306.25)	(71,796,380.38)	(84,231,132.90)	(94,247,283.09)	
623	47VA	4002	4810C	Gas Billed Revenue - Commercial Decoupling	188,922.50	(200,152.02)	1,037,655.30	1,816,326.28	1,826,262.80	1,837,262.80	1,883,799.34	1,981,656.98	1,950,432.57	2,378,792.92	2,798,208.60	2,558,275.73	1,704,997.93	1,704,997.93	
624	47VA	4002	4810C	Gas Billed Revenue - Commercial Conservation	(1,689,706.20)	(402,091.06)	(829,567.37)	(1,314,201.75)	(1,668,839.88)	(829,567.37)	(1,668,839.88)	(1,964,165.18)	(2,052,119.74)	(2,287,736.65)	(2,567,630.03)	(2,855,922.48)	(3,158,147.77)	(3,529,522.48)	
625	47VA	4002	4810D	Gas Billed Revenue - Commercial Deficiency Billing	(5,442,259.92)	(3,344.52)	(7,503.29)	(10,068.13)	(10,068.13)	(10,068.13)	(12,828.35)	(18,661.25)	(18,661.25)	(47,642.78)	(47,642.78)	(51,429.03)	(1,021,444.44)		
626	47VA	4002	4811	Gas Billed Revenue - Interruptible Commercial	(2,345.14)	(107.88)	(172.24)	(291.83)	(438.80)	(602.18)	(802.18)	(961.66)	(1,231.81)	(1,611.66)	(2,091.66)	(2,671.66)	(3,351.66)		
627	47VA	4002	4811C	Gas Billed Revenue - Interruptible Commercial Decoupling	(3,467.93)	(496.88)	(1,318.00)	(1,584.26)	(2,002.14)	(2,767.52)	(3,920.10)	(2,080.45)	(2,241.88)	(2,752.26)	(3,378.21)	(4,129.26)	(5,149.26)	(6,429.26)	
628	47VA	4002	4811C	Gas Billed Revenue - Interruptible Commercial Conservation	(36.46)	(2.18)	(2.37)	(2.37)	(3.90)	(5.90)	(10.06)	(10.06)	(14.55)	(14.55)	(25.87)	(34.60)	(47.51)	(138.86)	
629	47VA	4002	4811D	Gas Billed Revenue - Interruptible Commercial Deficiency Billing	(2,486.14)														
630	47VA	4002	4813	Gas Billed Revenue - Interruptible Industrial	(1,213,225.91)	(124,207.65)	(247,565.82)	(376,261.15)	(495,128.44)	(602,211.25)	(682,826.34)	(746,372.73)	(816,340.67)	(870,684.71)	(933,734.32)	(1,061,766.92)	(1,202,440.45)	(880,429.47)	
631	47VA	4002	4813C	Gas Billed Revenue - Interruptible Industrial Decoupling	(37,768.24)	(6,134.82)	(12,012.50)	(18,324.89)	(24,651.69)	(31,778.83)	(38,400.29)	(45,420.29)	(52,825.31)	(60,600.29)	(68,753.32)	(77,289.32)	(87,209.32)	(98,686.05)	
632	47VA	4002	4813C	Gas Billed Revenue - Interruptible Industrial Conservation	(53,021.06)	(7,173.87)	(14,301.33)	(21,742.20)	(29,183.12)	(37,849.12)	(46,823.43)	(56,142.01)	(65,897.47)	(76,070.47)	(87,676.58)	(100,618.43)	(115,922.21)	(133,522.21)	
633	47OR	4009	4800	Unbilled Gas Revenue - Residential	999,034.86	862,177.74	(410,981.56)	998,030.61	1,979,429.15	2,907,179.96	3,123,756.83	3,282,263.93	3,538,652.94	3,142,494.99	1,649,019.22	586,257.81	64,063.26	1,772,039.57	
634	47OR	4009	4813	Unbilled Gas Revenue - Industrial	(220,380.40)	(232,382.08)	(220,380.40)	(220,380.40)	(220,380.40)	(220,380.40)	(220,380.40)	(220,380.40)	(220,380.40)	(220,380.40)	(220,380.40)	(220,380.40)	(220,380.40)	(220,380.40)	
635	47OR	4009	4813	Unbilled Gas Revenue - Interruptible Industrial	47,343.45	(1,561.66)	(1,984.01)	(1,864.21)	(1,864.21)	(1,864.21)	(1,864.21)	(1,864.21)	(1,864.21)	(1,864.21)	(1,864.21)	(1,864.21)	(1,864.21)	(1,864.21)	
636	47VA	4009	4800	Unbilled Gas Revenue - Residential	3,742,622.68	(1,344.14)	(2,463,980.30)	1,888,464.21	5,241,236.08	7,130,166.52	8,034,036.77	8,135,627.71	6,892,139.33	7,631,615.78	3,903,787.65	(1,922,516.25)	(2,017,201.21)	4,072,958.94	
637	47VA	4009	4813	Unbilled Gas Revenue - Industrial	2,082,232.40	(169,864.61)	(1,611,437.20)	1,103,561.46	4,721,103.56	5,158,263.49	5,158,263.49	5,158,263.49	5,158,263.49	5,158,263.49	5,158,263.49	5,158,263.49	5,158,263.49	5,158,263.49	5,158,263.49
638	47VA	4009	4811	Unbilled Gas Revenue - Interruptible Commercial	237.33	45.73	50.18	50.18	(40.89)	(57.24)	50.18	(65.78)	(50.18)	(242.21)	(175.34)	(322.68)	(148.01)	(51.09)	
639	47VA	4009	4813	Unbilled Gas Revenue - Interruptible Industrial	13,073.21	810.06	(4,898.57)	6,377.51	19,759.46	47,956.29	65,917.63	59,345.55	75,362.24	55,454.62	(5,508.24)	(18,425.77)	(33,675.28)	25,205.83	
640	47VA	4009	4800C	Unbilled Gas Revenue - Residential Conservation	999,034.86	862,177.74	(410,981.56)	998,030.61	1,979,429.15	2,907,179.96	3,123,756.83	3,282,263.93	3,538,652.94	3,142,494.99	1,649,019.22	586,257.81	64,063.26	1,772,039.57	
641	47VA	4009	4810C	Unbilled Gas Revenue - Commercial Conservation	-	-	-	-	-	-	-	-	-	-	-	-			
642	47OR	4880	MSRV	Misc Gas Service Revenue - Miscellaneous	(140,862.17)	(122,556.11)	(26,549.47)	(44,840.13)	(66,006.01)	(86,272.63)	(100,734.47)	(110,497.17)	(119,140.39)	(127,056.43)	(137,027.87)	(145,581.31)	(159,388.30)		
643	47OR	4880	SLMD	Misc Gas Service Revenue - Service Line Modifications	(4,547.69)	-	-	-	-	-	-	-	-	-	-	-			
644	47VA	4880	DAMG	Misc Gas Service Revenue - 3rd Party Damages	(11,067.20)	-	2,041.34	2,041.34	2,041.34	2,041.34	2,041.34	1,388.54	(1,338.00)	(1,338.00)	(5,098.68)	(5,098.68)	(6,738.68)		
645	47VA	4880	MMAT	Misc Gas Service Revenue - Miscellaneous Material Sales	(858.89)	-	-	-	-	-	-	-	-	-	-	-			
646	47VA	4880	MSRV	Misc Gas Service Revenue - Miscellaneous	(686,266.72)	(66,421.89)	(129,116.00)	(199,258.82)	(259,174.85)	(305,446.20)	(343,104.03)	(371,966.42)	(398,405.15)	(421,188.39)	(453,639.51)	(482,862.39)	(521,426.68)		
647	47VA	4880	SLMD	Misc Gas Service Revenue - Service Line Modification	(60,723.89)	-	-	-	-	-	-	-	-	-	-	-			
648	47OR	4880	4881	Gas Transportation Revenues - Large Volume Industrial	(2,711,571.86)	(215,774.49)	(462,141.57)	(671,367.46)	(910,733.06)	(1,144,818.47)	(1,403,899.29)	(1,697,514.43)	(2,029,963.89)	(2,400,338.52)	(2,898,038.52)	(3,479,273.72)	(4,159,373.54)		
649	47OR	4880	4883	Gas Transportation Revenues - Electric Generation Industrial	(1,423,373.94)	(253,228.69)	(499,888.83)	(800,246.18)	(1,098,883.83)	(1,423,373.94)	(1,817,426.87)	(2,200,000.00)	(2,643,669.65)	(3,157,712.59)	(3,740,238.52)	(4,390,238.52)	(5,119,238.52)		
650	47VA	4880	4881	Gas Transportation Revenues - Large Volume Industrial	(15,401,260.67)	(1,278,826.90)	(2,638,578.72)	(3,976,110.59)	(5,294,653.73)	(6,660,503.74)	(8,008,074.61)	(9,039,951.93)	(10,249,959.12)	(11,486,160.49)	(12,814,089.75)	(14,300,347.17)	(15,841,019.82)	(17,469,366.29)	
651	47VA	4880	4883	Gas Transportation Revenues - Electric Generation Industrial	(7,759,181.63)	(673,031.52)	(1,338,174.65)	(2,008,180.71)	(2,666,870.56)	(3,326,756.56)	(3,986,276.72)	(4,442,8							

Cas
Wor
For

Allocator (3-Factor Formula)
WA 75.17%
OR 24.83%

Ln #	Current Assets (b)	Current Liabilities (c)	Invested Capital (d)	Total Investment (e)	Operating Investment			Non-Utility (h)	Invested Capital	Working Capital
					Washington (f)	Oregon (g)	Allocated			
1				1,559,312,655.75	796,736,343.33	263,176,312.42				
2										
3				2,946,139.48	2,214,613.04	731,526.43				
4				41,690,378.69	31,166,317.81	10,302,061.08				
5				22,040,012.97				22,040,012.97		
6										
7										
8				1,571,124.33	1,181,014.16	390,110.17				
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20				(502,408,082.95)	(377,660,155.95)	(124,747,927.00)				
21										
22										
23										
24										
25										
26										
27				759,562.03				759,562.03		
28				11,078,334.67				11,078,334.67		
29				5,797.37				5,797.37		
30				199,827.94				199,827.94		
31										
32										
33										
34	119,849								119,849.50	
35	858,504								858,503.88	
36	(1,062,025)								(1,062,024.52)	
37	(30,518)								(30,518.46)	
38	11,332								11,331.94	
39	48								48.49	
40	995,715								995,715.06	
41	253								252.54	
42	136								136.22	
43										
44	113								113.44	
45										
46										
47	100,136								100,136	
48										
49										
50										
51	29,418								29,418.43	
52	2,049,306								2,049,305.62	
53	5,270,087								5,270,086.57	
54	59,658								59,658.31	
55	172,170								172,169.98	
56	63,276								63,275.54	
57	222,096								222,096.27	
58	1,532,343								1,532,343.03	
59	(2,300)								(2,299.98)	
60	809								808.93	
61	138,321								138,321.08	
62	8,832,910								8,832,899.67	
63	911,887								911,886.71	
64	(80,749)								(80,749.44)	
65	(1,033,950)								(1,033,949.94)	
66	5,515,337								5,515,336.53	
67										
68										
69										
70										
71										
72				16,600.78				16,600.78		
73				40,166.21				40,166.21		
74				6,616.79				6,616.79		
75				-				-		
76				-				-		
77				-				-		
78				466.38				466.38		
79										
80										
81				2,260.66				2,260.66		
82										
83										
84										
85										
86										
87		(124,243)							(124,242.73)	
88		(286,696)							(286,695.73)	
89		150,141							150,141.28	
90		537,765							537,764.91	
91		(53,638)							(53,635.73)	
92		(131,376)							(131,375.97)	
93		(100,207)							(100,207.28)	
94		(423,457)							(423,457.26)	
95		(10,057)							(10,056.83)	
96		(29,943)							(29,943.17)	
97										
98		6,680							6,680.26	
99										
100										
101		106							105.63	
102		(596)							(595.98)	
103		(10,417)							(10,416.67)	
104		18,028							18,028.67	
105		(36)							(36.29)	
106		(17,623)							(17,623.10)	
107										
108										
109										
110										
111		1,061,639							1,061,638.94	
112		320,718							320,718.38	
113		706,218							706,217.68	
114		548,679							548,678.53	
115		456,168							456,168.16	
116		127,346							127,345.61	
117		298,670							298,670.29	
118		432,732							432,731.85	
119		96,055							96,055.47	
120		596,821							596,821.09	
121		84							83.88	
122		356,346							356,345.23	
123		319,451							319,450.88	
124		145,363							145,362.84	

Cas
Wor
For

			Allocator (3-Factor Formula)			
			WA	OR	75.17%	24.83%
125	59,042					59,041.97
126	299,713					299,713.02
127	753					753.38
128	342,836					342,835.94
	10					10.03
129	30,160					30,159.76
130	100					100.05
131	26,537					26,536.75
132	293,906					293,898.54
133	106,901					106,901.08
134	1,715,705					1,715,705.01
135						
136						
137	610,408					610,408.17
138	427,768					427,767.61
139	33,789					33,789.21
140	(2,988)					(2,988.08)
141	3,593,357					3,593,357.19
142	26,173					26,173.04
143	15,889					15,888.95
144	-					-
145	58,077					58,076.80
146	19,007					19,007.21
147	341,214					341,213.83
148	4,522					4,521.98
149	15					14.98
150	54					54.19
151	-					-
152	5,835					5,834.92
153	1,033,950					1,033,949.84
154	6,586,240					6,586,240.29
155						
156						
157	2,220,885					2,220,884.89
158	5,917,711					5,917,711.26
159	1,210,535					1,210,535.30
160	4,436,440					4,436,440.08
161	95,096					95,096.08
162	300,095					300,094.97
163	248,621					248,620.98
164	1,295,737					1,295,737.02
165	121,149					121,148.84
166	711,317					711,317.40
167						
168						
169		(77,053.54)				-
170		(292,156.30)				-
171		253,596.91	190,929.48	63,067.43		(292,156.30)
172		1,551,326.66				1,551,326.66
173	7,170,858					7,170,858.96
174	1,411,639					1,411,639.21
175		(6,744.18)				-
176		2,288.22				2,288.22
177		58,723.83		58,723.83		-
178		(2,288.22)		(2,288.22)		-
179		135,791.37				135,791.37
180	627,645					627,644.85
181	123,555					123,555.08
182		24,731.83		24,731.83		-
183		57,260.84		57,260.84		-
184		392,201.60	392,201.60			-
185		234,895.50	234,895.50			-
186						-
187		24,716.12				24,716.12
188		1,703,665.29				1,703,665.29
189	3,929,672					3,929,671.87
190	50,071,503					50,071,503.17
191	29,720,765					29,720,765.07
192						
193		55,106.81				55,106.81
194		48,672.22				48,672.22
195		823,414.27				823,414.27
196		17,208.12				17,208.12
197		137,320.08				137,320.08
198		76,552.57				76,552.57
199		91,443.91				91,443.91
200		228,402.43				228,402.43
201		52,739.90				52,739.90
202		53,976.54				53,976.54
203		53,086.88				53,086.88
204		54,231.14				54,231.14
205		66,808.29				66,808.29
206		54,027.04				54,027.04
207		81,911.16				81,911.16
208						(63,574.50)
209		(63,574.50)				(63,574.50)
210		(1,602,924.43)				(1,602,924.43)
211						
212						
213		723,815.15				723,815.15
214						
215	991					991.42
216	7,583					7,583.10
217	(6,280,339)					(6,280,338.70)
218						
219	43,881,306					43,881,306.29
220	1,044,014					1,044,013.58
221	168,824					168,824.30
222		724,107.40				724,107.40
223		372,762.38				372,762.38
224		1,802,171.45				1,802,171.45
225		1,959,220.76				1,959,220.76
226		1,714,026.01				1,714,026.01
227	(75,248)					(75,247.71)
228	3,215,923					3,215,923.02
229	81,088					81,087.76
230	-					-
231	-					-
232	(398)					(398.22)
233	-					-
234	-					-
235	(498)					(498.27)
236	-					-
237	-					-
238	(473)					(472.63)
239	374					373.69
240						
241	(115)					(114.88)
242	(3)					(2.65)
243	2,837					2,837.38
244	(892)					(892.38)
245	(0)					(0.00)
246	0					0.00
247	(5,182)					(5,182.41)
248	(620)					(619.72)
249	(50,467)					(50,466.72)
250	186,581					186,581.00
251	(33,056)					(33,056.00)

Cas
Wor
For

			Allocator (3-Factor Formula)			
			WA	OR		
					75.17%	
					24.83%	
252	3,092,985					3,092,985.49
253	(272,845)					(272,845.43)
254			12,740.53		12,740.53	
255			51,942.27		51,942.27	
256			6,300.35		6,300.35	
257			27,430.97		27,430.97	
258	13,305,466					13,305,466
259	466,500					466,500
260			1,445,634.08		1,445,634.08	
261	6,217,783					6,217,782.86
262	4,925,907					4,925,907.44
263			179,135.08		179,135.08	
264			358,470.82		358,470.82	
265	11,562					11,561.68
266		1,702,809.85				1,702,809.85
267		3,317,648.75				3,317,648.75
268			-		-	
269			-		-	
270			-		-	
271						
272			114,419.80		114,419.80	
273			(1,636,795.13)		(1,636,795.13)	
274	18,519.24					18,519.24
275			(281,139.88)		(281,139.88)	
276			82,186.12		82,186.12	
277						
278		169,808.16				169,808.16
279			(1,034,119.02)		(1,034,119.02)	
280			4,434,754.83		4,434,754.83	
281			(2,710,097.17)		(2,710,097.17)	
282			256,760.24		256,760.24	
283		225,086.11				225,086.11
284						
285						
286			83,724,700.38		83,724,700.38	
287			32,048,002.63		32,048,002.63	
288			-		-	
289			4,383,278.60		4,383,278.60	
290						
291						
292			-		-	
293			-		-	
294						
295			14,466.76		14,466.76	
296			102,036.38		102,036.38	
297			271,245.69		271,245.69	
298			6,177,824.62		6,177,824.62	
299			5,109,301.20		5,109,301.20	
300			44,073.24		44,073.24	
301			90,333.84		90,333.84	
302			131,365.52		131,365.52	
303			769,325.04		769,325.04	
304			92,347.15		92,347.15	
305			935,633.82		935,633.82	
306			1,080,507.04		1,080,507.04	
307			966.31		966.31	
308			8,165.75		8,165.75	
309			12,380.11		12,380.11	
310			1,313,329.62		1,313,329.62	
311						
312						
313		15,525,574.08				15,525,574.08
314		1,871,621.37				1,871,621.37
315						
316						
317						
318						
319		6,532,526.44				6,532,526.44
320		776,728.95				776,728.95
321		48,451.97				48,451.97
322		1,380.21				1,380.21
323		7,866.75				7,866.75
324		623,665.51				623,665.51
325		13,862.74				13,862.74
326		1,323.91				1,323.91
327		6,521.61				6,521.61
328		35,423.04				35,423.04
329						
330		4,557.49				4,557.49
331		2,227.69				2,227.69
332		124,788.18				124,788.18
333		22,192.43				22,192.43
334						
335						
336		(463,383.52)				(463,383.52)
337		(761,734.10)				(761,734.10)
338		(8,344,443.00)				(8,344,443.00)
339		(0.03)				(0.03)
340		192,862.26				192,862.26
341		(44,879.30)				(44,879.30)
342		(4,955.69)				(4,955.69)
343		5,354,692.27				5,354,692.27
344		2,265,405.03				2,265,405.03
345		20,224,388.79				20,224,388.79
346		(0.00)				(0.00)
347		336,353.54				336,353.54
348		11,129.00				11,129.00
349		38,304.70				38,304.70
350		(4,891,609.00)				(4,891,609.00)
351		(1,330,674.13)				(1,330,674.13)
352		(12,201,188.90)				(12,201,188.90)
353		(9,260.16)				(9,260.16)
354		(2,397,511)				(2,397,511)
355		(27,976.20)				(27,976.20)
356		(22,767.17)				(22,767.17)
357						
358						
359		(506.10)				(506.10)
360						
361		100,873.65				100,873.65
362		(536,658.59)				(536,658.59)
363		76.02				76.02
364		79,463.08				79,463.08
365		26,884.87				26,884.87
366						
367						
368						
369		628.43				628.43
370						
371						
372		5,822,083.33				5,822,083.33
373						
374						
375						
376						
377		(1,000.00)				(1,000.00)
378						
379		(34,261,551.27)				(34,261,551.27)

Cas
Wor
For

Case No.	WA	OR	Allocator (3-Factor Formula)	
			WA	OR
			75.17%	24.83%
381		14,886.88		14,886.88
383		(238,450,886.54)		(238,450,886.54)
384		11,403.35		11,403.35
385		(2,407,180.85)		(2,407,180.85)
386		98,849.11		98,849.11
387				
388				
389		(20,000,000.00)		(20,000,000.00)
390		(15,000,000.00)		(15,000,000.00)
391		(24,279,125.00)		(24,279,125.00)
392		(10,625,000.00)		(10,625,000.00)
393		(60,000,000.00)		(60,000,000.00)
394		(25,000,000.00)		(25,000,000.00)
395		(25,000,000.00)		(25,000,000.00)
396		(12,500,000.00)		(12,500,000.00)
397		(12,500,000.00)		(12,500,000.00)
398		(12,500,000.00)		(12,500,000.00)
399		(12,500,000.00)		(12,500,000.00)
400		(13,541,666.67)		(13,541,666.67)
401		(10,833,333.33)		(10,833,333.33)
402		(16,250,000.00)		(16,250,000.00)
403	1,602,924			1,602,924.43
404	63,376			63,374.50
405		(4,375,000.00)		(4,375,000.00)
406		(32,775,000.00)		(32,775,000.00)
407				
408				
409		(155,104.45)		(155,104.45)
410				
411				
412		(42,500,000.00)		(42,500,000.00)
413				
414				
415		(3,232,246.92)		(3,232,246.92)
416		(329,485.29)		(329,485.29)
417		(19,276,743.68)		(19,276,743.68)
418		(120,962.51)		(120,962.51)
419		(4,898,122.54)		(4,898,122.54)
420		(1,180,897.18)		(1,180,897.18)
421		(2,378.01)		(2,378.01)
422		(808.66)		(808.66)
423		(17,285.45)		(17,285.45)
424		(15,871.84)		(15,871.84)
425		4,092.57		4,092.57
426		(17,713.18)		(17,713.18)
427		(36.75)		(36.75)
428		(1,789,120.40)		(1,789,120.40)
429				
430		(1,227,779.68)		(1,227,779.68)
431		(589,682.79)		(589,682.79)
432		(222,634.74)		(222,634.74)
433		(17,183.67)		(17,183.67)
434		(1,849.07)		(1,849.07)
435		(4.96)		(4.96)
436				
437		(187,581.04)		(187,581.04)
438				
439				
440				
441		(18,908.32)		(18,908.32)
442		(13,569.36)		(13,569.36)
443		(1,612.99)		(1,612.99)
444		(1,763.25)		(1,763.25)
445				
446				
447				
448				
449				
450		(443,965.92)		(443,965.92)
451		(24,135.00)		(24,135.00)
452		0.00		0.00
453		(134,947.86)		(134,947.86)
454		(84,120.70)		(84,120.70)
455		(4,892.02)		(4,892.02)
456		(9,230.51)		(9,230.51)
457		(11,013.17)		(11,013.17)
458		(254.52)		(254.52)
459		1,272.80		1,272.80
460		(45,875.28)		(45,875.28)
461		(21,030.68)		(21,030.68)
462		(7,155.79)		(7,155.79)
463		(17.31)		(17.31)
464		(131,161.67)		(131,161.67)
465		(489,547.37)		(489,547.37)
466		(2,495,323.58)		(2,495,323.58)
467		(17,440.51)		(17,440.51)
468		(1,032,800.67)		(1,032,800.67)
469		(6,468.07)		(6,468.07)
470		(813.55)		(813.55)
471		(395,418.76)		(395,418.76)
472		(1,239,657.66)		(1,239,657.66)
473				
474		(174,983.36)		(174,983.36)
475		(647,488.57)		(647,488.57)
476		(436,333.34)		(436,333.34)
477		(310,537.50)		(310,537.50)
478		(212,495.94)		(212,495.94)
479		(227,957.50)		(227,957.50)
480		(675,500.00)		(675,500.00)
481		(214,062.50)		(214,062.50)
482		(227,983.33)		(227,983.33)
483		(106,510.42)		(106,510.42)
484		(110,416.67)		(110,416.67)
485		(106,510.42)		(106,510.42)
486		(110,416.67)		(110,416.67)
487		(135,121.53)		(135,121.53)
488		(114,069.45)		(114,069.45)
489		(190,812.50)		(190,812.50)
490		(9,096.02)		(9,096.02)
491		(9,541.39)		(9,541.39)
492		(97,947.91)		(97,947.91)
493		(1,670,469.73)		(1,670,469.73)
494		(899,667.08)		(899,667.08)
495		(380,080.06)		(380,080.06)
496		(119,848.50)		(119,848.50)
497		(3,371,480.23)		(3,371,480.23)
498		(8,554,504.12)		(8,554,504.12)
499		(53,154.94)		(53,154.94)
500		(676,506.58)		(676,506.58)
502		(2,074,354.97)		(2,074,354.97)
503		(512,097.98)		(512,097.98)
504		(116,931.61)		(116,931.61)
505		(200,077.69)		(200,077.69)
506		(873,210.24)		(873,210.24)
507		(20,767.66)		(20,767.66)
508		(59,211.62)		(59,211.62)
509		(559,202.48)		(559,202.48)
510		(48,504.55)		(48,504.55)

Cas
Wor
For

		Allocator (3-Factor Formula)		75.17%	24.83%	
		WA	OR			
511	(911,661.08)					(911,661.08)
512	628.39					628.39
513	(4,018.88)					(4,018.88)
514	(3,380.47)					(3,380.47)
515	(3,929,671.87)					(3,929,671.87)
516	(79,792,288.24)					(79,792,288.24)
517	(69,981.66)					(69,981.66)
518	(69.17)					(69.17)
519	(1,362,674.62)					(1,362,674.62)
520						
521		7,126,954.95		7,126,954.95		
522		(3,364,844.94)		(3,364,844.94)		
523		(24,716.12)		(24,716.12)		
524		107,004.73		107,004.73		
525		83,008.44		83,008.44		
526		(1,703,665.29)		(1,703,665.29)		
527		47,600,409.09		47,600,409.09		
528		(2,928,640.64)		(2,928,640.64)		
529		216,933.58		216,933.58		
530		32,628,450.67		32,628,450.67		
531		4,718,345.71		4,718,345.71		
532		(739,564.90)		(739,564.90)		
533	(1,264.89)					(1,264.89)
534	(4,570.02)					(4,570.02)
536						
537						
538	(10,352,214.12)					(10,352,214.12)
539	(486,500.00)					(486,500.00)
540	(1,202,590.55)					(1,202,590.55)
541		(5,659,391.57)		(5,659,391.57)		
542		(4,704.34)		(4,704.34)		
543		(127,425.33)		(127,425.33)		
544		(68,803,235.12)	(51,719,391.84)	(17,083,843.28)		
545	(94,337.50)					(94,337.50)
546						
547		(3,304,653.20)	(2,484,107.81)	(820,545.39)		
548		(17,636.53)	(28,291.38)	(9,345.15)		
549		4,280.16	3,217.40	1,062.76		
550		84,079.25	63,427.88	20,651.37		
551		(973,088.28)	(731,470.46)	(241,617.82)		
552	4,258.88					4,258.88
553	(43,241.88)					(43,241.88)
554	(9,329,201.57)					(9,329,201.57)
555	(1,044,013.58)					(1,044,013.58)
556	75,247.71					75,247.71
557		(48,421,130.89)		(48,421,130.89)		
558		(8,543,971.96)		(8,543,971.96)		
559	601,363.20					601,363.20
560	788,826.02					788,826.02
561		(596,636.40)		(596,636.40)		
562		(228,471.57)		(228,471.57)		
563		(412,924.52)		(412,924.52)		
564		(98,242.50)		(98,242.50)		
565		(186,135.49)		(186,135.49)		
566		(19,381.49)		(19,381.49)		
567		378,800.44		378,800.44		
568	30,755.88					30,755.88
569	173,002.76					173,002.76
570		51,002,561.14	38,338,625.22	12,663,935.93		
571	(2,368,607.40)					(2,368,607.40)
572	(29.25)					(29.25)
573	(18,519.24)					(18,519.24)
574		(557,105.64)		(557,105.64)		
575		(161,302.62)		(161,302.62)		
576	(762.17)					(762.17)
577	(169,808.16)					(169,808.16)
578						
579						
580		(222,919.50)		(222,919.50)		
581		9,382,641.35		9,382,641.35		
582		38,334,277.39		38,334,277.39		
583		(37,301,149.39)	(28,039,273.99)	(9,261,875.39)		
584		320,910.11				320,910.11
585						
586		873,740.37		873,740.37		
587		(769,526.22)		(769,526.22)		
588		(4,514,008.53)	(4,514,008.53)			
589		490,368.10				490,368.10
590						
591		1,788,476.31		1,788,476.31		
592		6,810,770.88		6,810,770.88		
593		(56,969.06)	(42,823.64)	(14,145.42)		
594		(639,883.26)		(639,883.26)		
595	(44,141,753.80)					(44,141,753.80)
596						
597		156,538.12		156,538.12		
598		(62,693.30)		(62,693.30)		
599		(13,063.95)		(13,063.95)		
600		(56,006.40)		(56,006.40)		
601	(3,460,059.93)	(13,970,331.33)	(13,970,331.33)			(3,460,059.93)
602		(22,573.81)		(22,573.81)		
603		(48,092,446.69)	(48,092,446.69)			

