

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,
Complainant,

v.

CASCADE NATURAL GAS
CORPORATION,

Respondent.

DOCKET UG-170929

CASCADE NATURAL GAS CORPORATION

EXHIBIT OF MICHAEL P. PARVINEN

WORKING CAPITAL CALCULATION

3/23/2018

78			TOTAL RECEIVABLES	14,957,357		
79				-		
80	47OR	1442	000	Accum Prov for Uncollect - Gas	(93,666)	(93,666)
81	47WA	1442	000	Accum Prov for Uncollect - Gas	(308,464)	(308,464)
82	47OR	1442	100	Accum Prov for Uncollect - Gas	142,635	142,635
83	47WA	1442	100	Accum Prov for Uncollect - Gas	548,578	548,578
84	47OR	1442	300	Accum Prov for Uncollect - Gas	(54,936)	(54,936)
85	47WA	1442	300	Accum Prov for Uncollect - Gas	(209,782)	(209,782)
86	47OR	1442	400	Accum Prov for Uncollect - Gas	(94,503)	(94,503)
87	47WA	1442	400	Accum Prov for Uncollect - Gas	(366,621)	(366,621)
88	47OR	1443	000	Accum Prov for Uncollect - Lrg Volume	(9,911)	(9,911)
89	47WA	1443	000	Accum Prov for Uncollect - Lrg Volume	(30,922)	(30,922)
90	47OR	1443	100	Accum Prov for Uncollect - Lrg Volume	5,948	5,948
91	47WA	1443	100	Accum Prov for Uncollect - Lrg Volume	10,841	10,841
92	47WA	1443	300	Accum Prov for Uncollect - Lrg Volume	(10,190)	(10,190)
93	47OR	1443	400	Accum Prov for Uncollect - Lrg Volume	(238)	(238)
94	47WA	1443	400	Accum Prov for Uncollect - Lrg Volume	586	586
95	47	1449	000	Other Receivables	(20,871)	(20,871)
96	47	1449	100	Other Receivables	12,606	12,606
97	47	1449	300	Other Receivables	(414)	(414)
98	47	1449	400	Other Receivables	(122)	(122)
99				TOTAL ACCUM PROV UNCOLLECT	(479,447)	
100						
101				NET RECEIVABLES	14,477,910	
102						
103	47	1540	2300	Plant Materials & Op Supplies	3,458,353	3,458,353
104	47031C	1540	2300	Plant Materials & Op Supplies	210,958	210,958
105	47088C	1540	2300	Plant Materials & Op Supplies	393,125	393,125
106	47090C	1540	2300	Plant Materials & Op Supplies	604,556	604,556
107	47107C	1540	2300	Plant Materials & Op Supplies	282,448	282,448
108	47358C	1540	2300	Plant Materials & Op Supplies	70,980	70,980
109	47491C	1540	2300	Plant Materials & Op Supplies	189,976	189,976
110	47531C	1540	2300	Plant Materials & Op Supplies	341,047	341,047
111	47585C	1540	2300	Plant Materials & Op Supplies	52,486	52,486
112	47586C	1540	2300	Plant Materials & Op Supplies	335,966	335,966
113	47657C	1540	2300	Plant Materials & Op Supplies	254,375	254,375
114	47698C	1540	2300	Plant Materials & Op Supplies	161,621	161,621
115	47920C	1540	2300	Plant Materials & Op Supplies	160,227	160,227
116	47931C	1540	2300	Plant Materials & Op Supplies	60,528	60,528
117	47968C	1540	2300	Plant Materials & Op Supplies	94,885	94,885
118	47	1540	2308	Plant Materials & Op Supplies	323,834	323,834
119	47OR	1540	2400	Plant Materials & Op Supplies	41,824	41,824
120	47WA	1540	2400	Plant Materials & Op Supplies	142,326	142,326
121	47	1630	2301	Undistributed Stores Exp - Freight	70,337	70,337
122	47	1630	2401	Undistributed Stores Exp - Freight	(37)	(37)
123	47	1630	2501	Undistributed Stores Exp - Freight	13,938	13,938
124	47	1641	01	Gas in Underground Storage - Current	-	-
125	47	1641	03	Gas in Underground Storage - Current	-	-
126	47	1641	02	Pipeline Imbalances	170,071	170,071
127	47	1641	04	Storage Boil-Off	121,035	121,035
128	47	1642	01	Liquified Natural Gas Stored	1,473,717	1,473,717
129				NET INVENTORIES	9,028,574	
130						
131	47	1655	11	Prepayments - Insurance	540,689	540,689
132	47	1659	18	Prepayments - Income Tax	140,748	140,748
133	47OR	1659	19	Prepayments - Income Tax	745	745
134	47	1659	20	Prepayments - Income Tax	-	-
135	47	1659	22	Prepayments - Gas Storage	1,897,344	1,897,344
136	47	1659	14	Prepayments - Miscellaneous	23,509	23,509
137	47OR	1659	01	Prepayments - Miscellaneous	58,685	58,685
138	47OR	1659	02	Prepayments - Miscellaneous	36,285	36,285
139	47OR	1659	03	Prepayments - Miscellaneous	264,787	264,787
140	47OR	1860	20425	Misc Def Dr - Regulatory assets current	-	-
141	47WA	1860	20424	Misc Def Dr - Regulatory assets current	-	-
142	47	1747	01	Misc Current and Accrued Assets	-	-
143	47	1750	01	Derivative Instruments - Current	-	-
144				TOTAL CURRENT & ACCR ASSETS	2,962,791	
145						
146	47OR	1732	01	Accrued Gas Revenues	1,976,925	1,976,925
147	47WA	1732	01	Accrued Gas Revenues	5,052,467	5,052,467
148	47OR	1732	02	Accrued Gas Revenues	1,184,929	1,184,929
149	47WA	1732	02	Accrued Gas Revenues	3,586,711	3,586,711
150	47OR	1732	03	Accrued Gas Revenues	124,740	124,740
151	47WA	1732	03	Accrued Gas Revenues	185,469	185,469
152	47OR	1734	03	Accrued Transportation Revenues	224,031	224,031
153	47WA	1734	03	Accrued Transportation Revenues	1,150,262	1,150,262
154	47OR	1734	04	Accrued Transportation Revenues	113,189	113,189
155	47WA	1734	04	Accrued Transportation Revenues	608,006	608,006
156				TOTAL ACCRUED REVENUES	14,206,728	
157						
158	47OR	1900	865	Accumulated Deferred Income Tax - noncurrent	1,179,633	1,179,633
159	47OR	1900	875	Accumulated Deferred Income Tax - current	105,549	105,549
160	47	1900	965	Accumulated Deferred Income Tax - noncurrent	23,199,076	23,199,076
161	47	1900	975	Accumulated Deferred Income Tax - current	2,064,267	2,064,267
162						
163	47WA	1910	01	(Over) Under Recovery of Purchased Gas	13,255	13,255
164						
165	47	1810	12	Unamort Debt Exp - 7.48% - 2027	75,247	75,247
166	47	1810	13	Unamort Debt Exp - 7.10% - 2029	63,778	63,778
167	47	1810	17	Unamort Debt Exp - 5.25% Insured notes	1,208,183	1,208,183
168	47	1810	18	Unamort Debt Exp - 5.21% - 2020	65,738	65,738

169 47	1810	19	Unamort Debt Exp - 5.79% - 2037	160,630		160,630	
170 47	1810	20	Unamort Debt Exp - 4.11% - 2025	114,305		114,305	
171 47	1810	21	Unamort Debt Exp - 4.36% - 2028	121,645		121,645	
172 47	1810	22	Unamort Debt Exp - LOC 7/9/2018	83,000		83,000	
173 47	1810	23	Unamort Debt Exp - Dec 2014 Issued Debt	59,218		59,218	
174 47	1810	24	Unamort Debt Exp - Jan 2015 Issued Debt	58,794		58,794	
175 47	1810	25	Unamort Debt Exp - Jan 2015 Issued Debt	59,566		59,566	
176 47	1810	26	Unamort Debt Exp - Jan 2015 Issued Debt	59,050		59,050	
177 47	1810	99	Debt Issuance Cost Reclass	(1,958,028)		(1,958,028)	
178			TOTAL UNAMORT DEBT EXPENSE	171,126			
179							
180 47	1890	01	Unam Loss Reaq Debt - 10.15% - 2001	-		-	
181 47	1890	02	Unam Loss Reaq Debt - 10.125% - XX	-		-	
182 47	1890	03	Unam Loss Reaq Debt - 9.875% - 201X	-		-	
183 47	1890	04	Unam Loss Reaq Debt - 7.50% - 2031	846,727		846,727	
184 47	1890		Unam Loss Reaq Debt - 0.00% - 20xx	-		-	
185			TOTAL UNAMORT DEBT EXPENSE	846,727			
186							
187 47	1750	02	Derivative Instruments - Noncurrent	-		-	
188 47	1659	21	Prepayments - Miscellaneous	-		-	
189 47OR	1823	2037	Other Regulatory Asset -	794,149	794,149		
190 47WA	1823	2039	Other Regulatory Asset -	7,686	7,686		
191 47OR	1823	2040	Other Regulatory Asset -	348	348		
192 47WA	1823	2042	Other Regulatory Asset - FAS 158	49,791,313	49,791,313		
193 47WA	1823	2044	Other Regulatory Asset -	1,748,882	1,748,882		
194 47OR	1823	2045	Other Regulatory Asset -	(285,069)	(285,069)		
195 47WA	1823	2046	Other Regulatory Asset - MAOP	183,890 x	183,890	-	
196 47	1840	1000	Payroll clearing	(12,265)	(12,265)		
197 47	1840	1010	Payroll clearing	1,345,611	1,345,611		
198 47	1840	1020	Payroll clearing	(1,371,205)	(1,371,205)		
199 47	1840	1100	Payroll clearing	(2,506)	(2,506)		
200 47	1840	1110	Payroll clearing	83,534	83,534		
201 47	1840	1120	Payroll clearing	(82,137)	(82,137)		
202 47	1840	1200	Payroll clearing	(1,065)	(1,065)		
203 47	1840	1210	Payroll clearing	493	493		
204 47	1840	2020	Payroll clearing	(195)	(195)		
205 47	1840	2100	Payroll clearing	(405)	(405)		
206 47	1840	2200	Payroll clearing	(42)	(42)		
207 47	1840	2220	Payroll clearing	1,114	1,114		
208 47	1840	2300	Payroll clearing	(157)	(157)		
209 47	1840	2400	Payroll clearing	(8)	(8)		
210 47	1840	4020	Payroll clearing	(5,910)	(5,910)		
211 47	1840	4100	Payroll clearing	(3,402)	(3,402)		
212 47	1840	4120	Payroll clearing	(1,486)	(1,486)		
213 47	1840	4220	Payroll clearing	(1,116)	(1,116)		
214 47	1840	OR	Payroll clearing	1,998	1,998		
215 47	1840	OR1	Payroll clearing	(837)	(837)		
216 47	1840	WA	Payroll clearing	(69,174)	(69,174)		
217 *	@2:184 *		Other clearing	(68,663)	(68,663)		
218 47	1860	205	Prepaid - NC Retiree Medical	-	-		
219 47	1860	201	Misc Def Dr - Deferred Gas Cost	-	-		
220 47	1860	20208	Misc Def Dr - Miscellaneous deferrals	968,266	968,266		
221 47	1860	20206	Misc Def Dr - Intangible non compete	-	-		
222 47WA	1860	20426	Misc Def Dr - Regulatory Deferred Charges	-	-		
223 47OR	1860	20427	Misc Def Dr - Regulatory Deferred Charges	-	-		
224 47OR	1860	20443	Misc Def Dr - Regulatory assets	52,715 x		52,715	
225 47OR	1860	20444	Misc Def Dr - Regulatory assets	28,021 x		28,021	
226 47OR	1860	20448	Misc Def Dr - Regulatory assets	28,012 x		28,012	
227 47WA	1860	20458	Misc Def Dr - Regulatory assets	962	962		
228 47OR	1860	20449	Misc Def Dr - Regulatory assets	19,390	19,390		
229 47WA	1860	20460	Misc Def Dr - Reg assets - Bremerton MGP Damages	16,075,697	16,075,697		
230 47WA	1860	20470	Misc Def Dr - Regulatory assets	(2,863)	(2,863)		
231 47OR	1860	20472	Misc Def Dr - Regulatory assets	1,910,541		1,910,541	
232 47OR	1860	20478	Misc Def Dr - Regulatory assets - Decoupling per DR 58	423	423		
233 47WA	1860	20479	Misc Def Dr - Regulatory assets MAOP	244,959 x	244,959	-	
234 47WA	1862	20430	Misc Def Dr - Conservation Program	461,314		461,314	
235 47WA	1862	20431	Misc Def Dr - Conservation Program	66,064		66,064	
236 47WA	1862	20444	Misc Def Dr - Conservation Program	1,357,493		1,357,493	
237 47WA	1862	20449	Misc Def Dr - Conservation Program	352,816		352,816	
238 47OR	1862	20462	Misc Def Dr - Conservation Program	1,124,525		1,124,525	
239 47OR	1862	20463	Misc Def Dr - Conservation Program	(469,155)		(469,155)	
240 47OR	1862	20466	Misc Def Dr - Conservation Program	13,058		13,058	
241 47OR	1862	20474	Misc Def Dr - Conservation Program	175,177		175,177	
242 47WA	1862	20475	Misc Def Dr - Conservation Program	958,317		958,317	
243 47OR	1862	20476	Misc Def Dr - Conservation Program	120,503		120,503	
244 47WA	1862	20477	Misc Def Dr - Conservation Program	154,191		154,191	
245 47WA	1862	20478	Misc Def Dr - Conservation Program	407,895		407,895	
246 47	1866	01	I/C Asset-Net Benefit Funding - SISP	3,564,526		3,564,526	
247			TOTAL DEFERRED CHG & OTH ASSETS	79,666,225			
248							
249 *	^Pgas *		Purchased Gas Costs	78,248,267		78,248,267	
250 *	^OMGas*		Gas Operating Expense	25,898,740		25,898,740	
251 *	[^/5191] 2488*		Gas Operating Expense-4880	303		303	
252 *	^OMGas*		Gas Maintenance Expense	3,011,910		3,011,910	
253			TOTAL O&M EXPENSES	107,159,219			
254							
255 47OR	4073		Regulatory debits	-		-	
256 47WA	4073		Regulatory debits	-		-	
257							
258 47OR	4081	1441	Taxes Other Than Income - Util Operations	99,590		99,590	
259 47WA	4081	1441	Taxes Other Than Income - Util Operations	250,173		250,173	

260	47WA	4081	1442	Taxes Other Than Income - Util Operations	5,436,072	5,436,072
261	47WA	4081	1443	Taxes Other Than Income - Util Operations	4,455,537	4,455,537
262	47OR	4081	1445	Taxes Other Than Income - Util Operations	43,511	43,511
263	47OR	4081	2442	Taxes Other Than Income - Util Operations	858,653	858,653
264	47WA	4081	2442	Taxes Other Than Income - Util Operations	40,875	40,875
265	47OR	4081	2443	Taxes Other Than Income - Util Operations	693,242	693,242
266	47	4081	3441	Taxes Other Than Income - Util Operations	135,886	135,886
267	47OR	4081	3441	Taxes Other Than Income - Util Operations	735,165	735,165
268	47WA	4081	3441	Taxes Other Than Income - Util Operations	1,267,269	1,267,269
269	47	4081	3442	Taxes Other Than Income - Util Operations	187	187
270	47OR	4081	3442	Taxes Other Than Income - Util Operations	7,746	7,746
271	47WA	4081	3442	Taxes Other Than Income - Util Operations	53,505	53,505
272	*	^TOIPR	*	Taxes Other Than Income - Payroll Taxes	1,196,611	1,196,611
273				Subtotal Taxes Other Than Income	15,274,023	
274						
275	47	4032		Depreciation Expense - Gas	12,176,992	12,176,992
276	47	4042		Amortization Lim-Term Plant - Gas	1,496,140	1,496,140
277	47	4062		Amort Acquis Adj - Gas	-	-
278				TOTAL DEPRECIATION	13,673,132	
279						
280	47	4271		Interest on LTD - 1st Mortgage Bonds	-	-
281	47	4279		Interest on LTD - Other	6,033,112	6,033,112
282	47	4279	1	LOC Interest	-	-
283	47	4310	1112	Other Interest Expense	34,339	34,339
284	47OR	4310	2111	Other Interest Expense	193	193
285	47OR	4310	3111	Other Interest Expense	198,070	198,070
286	47OR	4310	3112	Other Interest Expense	1,055	1,055
287	47OR	4310	4111	Other Interest Expense	22	22
288	47WA	4310	2111	Other Interest Expense	874	874
289	47WA	4310	3111	Other Interest Expense	129,399	129,399
290	47	4310	011	Other Interest Expense - Accrued Tax Interest	1,138	1,138
291	47	4280		Amort of Debt Disc & Expense	93,103	93,103
292	47	4281		Amort of Loss on Reacq Debt	22,192	22,192
293				Subtotal Interest Expense	6,513,497	
294						
295	47OR	4091	1221	Income Taxes, Utility Operations	1,016,537	1,016,537
296	47OR	4091	1222	Income Taxes, Utility Operations	157,454	157,454
297	47WA	4091	1221	Income Taxes, Utility Operations	2,008,240	2,008,240
298	47	4092	1221	Income Taxes, Other Inc & Deductions	112,861	112,861
299	47OR	4092	1222	Income Taxes, Other Inc & Deductions	1,561	1,561
300	47OR	4101	1221	Prov for DIT- Utility Operations	(24,979)	(24,979)
301	47OR	4101	1222	Prov for DIT- Utility Operations	9,614	9,614
302	47WA	4101	1221	Prov for DIT- Utility Operations	3,262	3,262
303	47	4102		Prov for DIT- Other Inc & Deductions	-	-
304	47	4111		Prov for DIT (CR) - Utility Op Income	-	-
305	47	4112		Prov for DIT (CR) - Other Inc & Deductions	-	-
306	47	4114		Investment Tax Credit	(26,671)	(26,671)
307				Subtotal Income Taxes	3,257,879	
308						
309						
310	47	4211		Gain on Disposition of Property	-	-
311	47	4212		Loss on Disposition of Property	-	-
312	*	*	4261	Donations	123,383	123,383
313	*	*	4263	Penalties	241,455	241,455
314	*	*	4264	Expend for Civic, Political	69,229	69,229
315	*	*	4265	Other Deductions	9,653	9,653
316	*	*	4171	Expense of Nonutility	-	-
317	*	6011	4171	Purchased Gas Expense of Nonutility	-	-
318	47WA	4082	3441	Taxes Other Than Income - BTL	1,837	1,837
319				Subtotal BTL Expense	445,558	
320						
321	47	4380	1	Dividend Decl - Common Stock	9,013,333	9,013,333
322				Subtotal Dividends	9,013,333	
323						
324				TOTAL DEBITS	807,963,723	
325						
326						
327	47	2010	0	Common Stock Issued	(1,000)	(1,000)
328	47	2160	1	Unapprop Retained Earnings	(40,392,738)	(40,392,738)
329	47	2160	2	Unapprop RE - Stock Options	1,062	1,062
330	47	2160	3	R/E Performance Share Dividend Equivalents	11,114	11,114
331	47	2161	1	Unapprop Sub Retained Earnings	2,000,630	2,000,630
332	47	2071	1	Premium on Capital Stock	(154,366,435)	(154,366,435)
333	47	2100	1	Gain on Resale of Reacquired Stock	-	-
334	47	2110	1	Misc Paid in Capital	-	-
335	47	2190	*	Other Comprehensive Income	-	-
336	47	2141	0	Capital Stock Expense	-	-
337				TOTAL EQUITY	(192,747,367)	
338						
339	47	2240	12	7.48% MTN Due 9/15/2027	(20,000,000)	(20,000,000)
340	47	2240	13	7.10% MTN Due 3/16/2029	(15,000,000)	(15,000,000)
341	47	2240	17	Insured Qtrly 5.25% Notes Due 2/1/2035	(24,507,250)	(24,507,250)
342	47	2240	18	5.21% MTN Due 9/1/2020	(15,000,000)	(15,000,000)
343	47	2240	19	5.79% MTN Due 3/8/2037	(40,000,000)	(40,000,000)
344	47	2240	20	4.11% Snr Nt Due 8/23/2025	(25,000,000)	(25,000,000)
345	47	2240	21	4.36% Snr Nt Due 8/23/2028	(25,000,000)	(25,000,000)
346	47	2240	23	Dec 2014 Issued Debt	(12,500,000)	(12,500,000)
347	47	2240	24	Jan 2015 Issued Debt	(12,500,000)	(12,500,000)
348	47	2240	25	Jan 2015 Issued Debt	(12,500,000)	(12,500,000)
349	47	2240	26	Jan 2015 Issued Debt	(12,500,000)	(12,500,000)
350	47	2240	99	Debt Issuance Cost Reclasp	1,958,028	1,958,028

351 47	2241	02	8.06% MTN Due 9/4/2012 - Due within 1 Year	-	-	-
352 47	2241	03	8.10% MTN Due 10/8/2012 - Due within 1 Year	-	-	-
353 47	2241	04	8.11% MTN Due 10/8/2012 - Due within 1 Year	-	-	-
354 47	2241	06	7.95% MTN Due 2/4/2013 - Due within 1 Year	-	-	-
355 47	2241	07	8.01% MTN Due 2/12/2013 - Due within 1 Year	-	-	-
356 47	2241	08	7.95% MTN Due 2/25/2013 - Due within 1 Year	-	-	-
357 47	2242	01	Committed Line of Credit	-	-	-
358			TOTAL LONG-TERM DEBT	(212,549,222)		
359						
360 47	2310	*	Short-term debt	-	-	-
361 47	2330	045	Notes payable to Associated Companies	-	-	-
362						
363 47	2321	1	Trade Accts Pay	(1,845,081)	(1,845,081)	
364 47	2322	000	Trade Accts Pay - PNC Bank	(44,789)	(44,789)	
365 47	2322	101	Accts Pay - Gas costs	(11,380,799)	(11,380,799)	
366 47	2322	2*	Accts Pay	-	-	
367 47	2322	010	Accts Pay - Pipeline Imbalances	(50,410)	(50,410)	
368 47	2322	009	Accts Pay - Miscellaneous Accruals	(14,982)	(14,982)	
369 47	2322	401	Accts Pay - Miscellaneous Accruals	(4,410)	(4,410)	
370 47	2322	320	Accts Pay - Payroll Withholding	295	295	
371 47	2322	321	Accts Pay - Payroll Withholding	(33,418)	(33,418)	
372 47	2322	322	Accts Pay - Payroll Withholding	3,155	3,155	
373 47	2322	325	Accts Pay - Payroll Withholding	(192)	(192)	
374 47	2322	335	Accts Pay - Payroll Withholding	531	531	
375 47	2322	339	Accts Pay - Payroll Withholding	(6,661)	(6,661)	
376 47	2323	1	Received Not Vouchered	(320,408)	(320,408)	
377						
378 47	2340	001*	Accts Pay - MDU/MDUR	(1,230,930)	(1,230,930)	(1,230,930)
379 47	2340	005*	Accts Pay - CHCC	(28,621)	(28,621)	(28,621)
380 47	2340	008*	Accts Pay - Future Source	(1,881)	(1,881)	(1,881)
381 47	2340	0620	Accts Pay - Knife River	(904)	(904)	(904)
382 47	2340	067*	Accts Pay - CSG	(2,700)	(2,700)	(2,700)
383 47	2340	043*	Accts Pay - Cascade Land Leasing	-	-	-
384 47	2340	044*	Accts Pay - CGC Properties, Inc.	-	-	-
385 47	2340	045*	Accts Pay - MDU Energy Capital	-	-	-
386 47	2340	046*	Accts Pay - PCEH	-	-	-
387 47	2340	047	Accts Pay - CNGC	-	-	-
388 47	2340	048*	Accts Pay - Intermountain	(238,652)	(238,652)	(238,652)
389			Subtotal Accounts Payable Intercompany	(1,503,688)		
390						
391 47	2412	OR	Tax Collection Pay - Emp State W/H	(101)	(101)	
392 47	2411	1	Tax Collection Pay - Emp Fed W/H	(299)	(299)	
393 47	2411	2	Tax Collection Pay - Emp Fed W/H	(119)	(119)	
394 47	2413	*	Tax Collection Pay - StCitySalesFranExc	-	-	
395 47	2414	*	Tax Collection Pay - StCitySalesFranExc	-	-	
396			Subtotal Tax Collections Payable	(519)		
397						
398			TOTAL ACCOUNTS PAYABLE	(15,201,375)		
399						
400 47	2360	0	Income Taxes Accrued	-	-	
401 47	2361	11	Income Taxes Accrued	(3,797,773)	(3,797,773)	
402 47OR	2361	21	Income Taxes Accrued	(178,256)	(178,256)	
403 47	2361	42	Income Taxes Accrued non-current	-	-	
404 47	2362	10	Other Taxes Accrued	(71,188)	(71,188)	
405 47	2362	11	Other Taxes Accrued	(4,341)	(4,341)	
406 47	2362	OR	Other Taxes Accrued	(9,934)	(9,934)	
407 47	2362	WA	Other Taxes Accrued	(75,735)	(75,735)	
408 47	2363		Other Taxes Accrued use tax WA	(25,028)	(25,028)	
409 47	2363	1	Other Taxes Accrued use tax WA	(181)	(181)	
410 47WA	2363	1	Other Taxes Accrued use tax WA	(775)	(775)	
411 47OR	2364	10	Other Taxes Accrued property tax wa or	(95,878)	(95,878)	
412 47OR	2364	20	Other Taxes Accrued property tax wa or	(448,506)	(448,506)	
413 47OR	2364	30	Other Taxes Accrued property tax wa or	(3,693)	(3,693)	
414 47WA	2364	10	Other Taxes Accrued property tax wa or	(2,510,359)	(2,510,359)	
415 47WA	2364	20	Other Taxes Accrued property tax wa or	(5,061)	(5,061)	
416 47WA	2364	21	Other Taxes Accrued property tax wa or	(872,205)	(872,205)	
417 47WA	2364	22	Other Taxes Accrued property tax wa or	(5,565)	(5,565)	
418 47WA	2364	23	Other Taxes Accrued property tax wa or	(689)	(689)	
419 47WA	2364	30	Other Taxes Accrued property tax wa or	(330,002)	(330,002)	
420 47WA	2364	31	Other Taxes Accrued property tax wa or	(1,063,710)	(1,063,710)	
421 47	2380	00	Dividends Declared	(2,773,333) x	(2,773,333)	
422 47OR	2351	0	Customer Deposits	(248,611) x	(248,611)	(248,611)
423 47WA	2351	0	Customer Deposits	(681,228) x	(681,228)	(681,228)
424 47	2370	01	Interest Accrued - Short-term Debt	-	-	
425 47OR	2371		Interest Accrued - Customer Deposits	-	-	
426 47WA	2371		Interest Accrued - Customer Deposits	-	-	
427 47	2372	12	Interest Accrued - Long-term Debt	(436,333)	(436,333)	
428 47	2372	13	Interest Accrued - Long-term Debt	(310,538)	(310,538)	
429 47	2372	17	Interest Accrued - Long-term Debt	(214,481)	(214,481)	
430 47	2372	18	Interest Accrued - Long-term Debt	(227,938)	(227,938)	
431 47	2372	19	Interest Accrued - Long-term Debt	(675,500)	(675,500)	
432 47	2372	20	Interest Accrued - Long-term Debt	(214,063)	(214,063)	
433 47	2372	21	Interest Accrued - Long-term Debt	(227,083)	(227,083)	
434 47	2372	23	Interest Accrued - Long-term Debt	(106,510)	(106,510)	
435 47	2372	24	Interest Accrued - Long-term Debt	(110,417)	(110,417)	
436 47	2372	25	Interest Accrued - Long-term Debt	(106,510)	(106,510)	
437 47	2372	26	Interest Accrued - Long-term Debt	(110,417)	(110,417)	
438 47	2422	1	Misc Current Liab - Payroll	(971,725)	(971,725)	
439 47	2422	3	Misc Current Liab - Payroll	(560,125)	(560,125)	
440 47	2420	201	Other Current Liabilities	(8,199,881)	(8,199,881)	
441 47	2420	202	Other Current Liabilities	(62,999)	(62,999)	

442 47	2420	208	Other Current Liabilities	(83,127)	(83,127)			
443 47	2420	223	Other Current Liabilities	(5,317)	(5,317)			
444 47	2420	224	Other Current Liabilities	(583,012)	(583,012)			
445 47	2420	217	Pipeline Imbalances	(324,296)	(324,296)			
446 47	2423	1	Misc Current Liab - Vacation Wages	(1,860,744)	(1,860,744)			
447 47	2429	408	Misc Current Liab - Other	(69,382)	(69,382)			
448 47OR	2429	00	Misc Current Liab - Other	(145,425)	(145,425)			
449 47OR	2429	01	Misc Current Liab - Other	(143,395)	(143,395)			
450 47OR	2429	02	Misc Current Liab - Other	(46,261)	(46,261)			
451 47OR	2429	03	Misc Current Liab - Other	93,210	93,210			
452 47WA	2429	02	Misc Current Liab - Other	(435,852)	(435,852)			
453 47	2429	304	Misc Current Liab - Payroll related	(30,575)	(30,575)			
454 47	2429	329	Misc Current Liab - Payroll related	(790,034)	(790,034)			
455 47	2429	WA	Workers Comp Withholding - WA	-	-			
456 47	2429	OR	Workers Comp Withholding - OR	-	-			
457 47	2282	01	Accrued Provision - Injuries & Damages	(16,667)	(16,667)			
458 47WA	2282	01	Accrued Provision - Injuries & Damages	(229,167)	(229,167)			
459 47OR	2284	02	Misc Current Liabilities	-	-			
460 47	2284	03	Curr Yr Due SGL Automotive	(26,146)	(26,146)			
461 47	2292	*	Accrued Provision - Gas Rate Refund	-	-			
462 47OR	2530	01272	Other Deferred Credits - Gas costs	(3,265,130) x	(3,265,130)	(3,265,130)		(3,265,130)
463 47OR	2530	01273	Other Deferred Credits - Gas costs	(1,571,069) x	(1,571,069)	(1,571,069)		(1,571,069)
464 47OR	2530	01285	Other Deferred Credits - Gas costs	(426,585) x	(426,585)	(426,585)		(426,585)
465 47OR	2530	01287	Other Deferred Credits - Gas costs	(720,255) x	(720,255)	(720,255)		(720,255)
466 47OR	2530	01999	Other Deferred Credits - Gas costs	105,195 x	105,195	105,195		105,195
467 47WA	2530	01	Other Deferred Credits - Gas costs	(13,255) x	(13,255)	(13,255)		(13,255)
468 47WA	2530	01253	Other Deferred Credits - Gas costs DG 01253	(8,456,995) x	(8,456,995)	(8,456,995)		(8,456,995)
469 47WA	2530	01254	Other Deferred Credits - Gas costs DG 01254	4,963,314 x	4,963,314	4,963,314		4,963,314
470 47WA	2530	01284	Other Deferred Credits - Gas costs DG 01284	(543,673) x	(543,673)	(543,673)		(543,673)
471 47WA	2530	01286	Other Deferred Credits - Gas costs	(2,456,720) x	(2,456,720)	(2,456,720)		(2,456,720)
472 47WA	2530	01999	Other Deferred Credits - Gas costs	54,816 x	54,816	54,816		54,816
473 47OR	2530	02009	Core Gas Supply Hedging - Reg Liability	-	-	-		-
474 47WA	2530	02008	Core Gas Supply Hedging - Reg Liability	-	-	-		-
475 47	2440	1	Derivative Instruments - Current	-	-	-		-
476			TOTAL MISC CURRENT LIABILITIES	(29,561,065)				
477								
478 47WA	2282	02	Accrued Provision - Injuries & Damages NC	(12,753,989)	(12,753,989)			
479 47OR	2282	03	Accrued Provision - Injuries & Damages NC	(1,663,102)	(1,663,102)			
480 47	2283	02	Pension and Benefits	(7,457,941)	(7,457,941)			
481 47	2283	06	Pension and Benefits	(32,342)	(32,342)			
482 47	2283	07	Pension and Benefits	(500,856)	(500,856)			
483 47	2300	0200	ARO Liability	(52,088,773)	(52,088,773)	(52,088,773)	(39,212,429)	(12,876,345)
484 47	2440	2	Derivative Instruments - Noncurrent	-	-	-		-
485 47	2520	000	Customer Advances for Construction	(2,143,598)	(2,143,598)	(2,143,598)	(2,498,361)	(67,745)
486 47	2520	100	Customer Advances for Construction	(437,914)	(437,914)	(437,914)		
487 47	2520	200	Customer Advances for Construction	15,406	15,406	15,406		
488 47	2520	300	Customer Advances for Construction	77,402	77,402	77,402	77,402	
489 47	2520	2992	Customer Advances for Construction	(1,793,997)	(1,793,997)	(1,793,997)	(1,350,632)	(443,365)
490 47WA	2530	02013	Other Deferred Credits - Regulatory Liability	-	-	-		-
491 47WA	2530	02010	Misc Def Cr - Regulatory Liability	-	-	-		-
492 *	2530	03*	Other Deferred Credits - Def Revenue Adjustments	-	-	-		-
493 47	2539	0101	Other Deferred Credits	(3,712)	(3,712)	(3,712)		
494 47	2539	0106	Other Deferred Credits	(113,636)	(113,636)	(113,636)		
495 47	2539	0104	Pension contribution	(13,943,323)	(13,943,323)	(13,943,323)		
496 47	2539	0108	Pension contribution	(1,248,026)	(1,248,026)	(1,248,026)		
497 47	2540	20222	Reg Liab Post Retirement FAS 158	(863,436)	(863,436)	(863,436)		
498 47WA	2540	20201	Other Regulatory Liabilities - SFAS 109 Regulatory	(2,591,751)	(2,591,751)	(2,591,751)		
499 47	2540	20217	Other Regulatory Liabilities	49,280	49,280	49,280		
500 47OR	2540	20476	Other Regulatory Liabilities	(13,058)	(13,058)	(13,058)		
501 47	2540	20211	Misc Def Cr - Regulatory Liability	-	-	-		-
502 47	1860	20209	Regulatory Asset - ARO	40,420,035	40,420,035	40,420,035	30,428,202	9,991,833
503			TOTAL DEFERRED CREDITS	(57,087,329)				
504								
505 47	2550	1	Deferred Investment Tax Credits	(348,641)	(348,641)	(348,641)	(262,457)	(86,184)
506 47	2820	961	Accum DIT - Other Property	618,318	618,318	618,318	465,470	152,848
507 47	2820	962	Accum DIT - Other Property	1,973,433	1,973,433	1,973,433	1,485,600	487,833
508 47	2820	96301	Accum DIT - Other Property	(95,946,748)	(95,946,748)	(95,946,748)	(73,443,638)	(22,503,110)
509 47	2820	965	Accum DIT - Other Property	(161,446)	(161,446)	(161,446)	(121,537)	(39,909)
510 47OR	2820	861	Accum DIT - Other Property	30,978	30,978	30,978	30,978	
511 47OR	2820	862	Accum DIT - Other Property	(825,127)	(825,127)	(825,127)	(825,127)	
512 47OR	2820	86301	Accum DIT - Other Property	(3,884,811)	(3,884,811)	(3,884,811)	(3,884,812)	
513 47OR	2820	865	Accum DIT - Other Property	579,896	579,896	579,896	579,896	
514 47	2830	96302	Accum DIT - Other	(291,850)	(291,850)	(291,850)	(223,400)	(68,450)
515 47	2830	965	Accum DIT - Other	(34,560,353)	(34,560,353)	(34,560,353)		
516 47OR	2830	86302	Accum DIT - Other	(14,824)	(14,824)	(14,824)		
517 47OR	2830	865	Accum DIT - Other	(2,096,293)	(2,096,293)	(2,096,293)		
518			TOTAL INCOME TAXES	(134,927,468)				
519								
520 47OR	4002	4800	Gas Billed Revenue	(22,405,556)	(22,405,556)	(22,405,556)		
521 47OR	4002	4800CI	Gas Billed Revenue	(598,922)	(598,922)	(598,922)		
522 47OR	4002	4809	Gas Billed Revenue	(1,522,086)	(1,522,086)	(1,522,086)		
523 47OR	4002	4809DI	Gas Billed Revenue	(917)	(917)	(917)		
524 47OR	4002	4810	Gas Billed Revenue	(13,089,182)	(13,089,182)	(13,089,182)		
525 47OR	4002	4810CI	Gas Billed Revenue	(130,250)	(130,250)	(130,250)		
526 47OR	4002	4810DI	Gas Billed Revenue	(528)	(528)	(528)		
527 47OR	4002	4813	Gas Billed Revenue	(959,824)	(959,824)	(959,824)		
528 47WA	4002	4800	Gas Billed Revenue	(63,580,221)	(63,580,221)	(63,580,221)		
529 47WA	4002	4800CI	Gas Billed Revenue	(96,059)	(96,059)	(96,059)		
530 47WA	4002	4809	Gas Billed Revenue	(5,569,432)	(5,569,432)	(5,569,432)		
531 47WA	4002	4809CI	Gas Billed Revenue	2,011	2,011	2,011		
532 47WA	4002	4809DI	Gas Billed Revenue	(39,223)	(39,223)	(39,223)		

