

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>375,287,171</u>
RATE OF RETURN	<u>1.27%</u>	<u>5.54%</u>

SCHEDULE OF RATE BASE

Utility Plant In Service	866,945,221	835,867,892
Accumulated Depreciation	(394,211,591)	(388,720,269)
Net Utility Plant	<u>472,733,630</u>	<u>447,147,623</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>367,722,160</u>
Working Capital	7,565,011	7,565,011
TOTAL RATE BASE	<u>398,870,079</u>	<u>375,287,171</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	\$ 866,945,221	\$		\$ 866,945,221
19	Accumulated Depreciation	(394,211,591)			(394,211,591)
20	Contributions In Aid	0			0
21	Cust. Adv. For Constr.	(3,755,551)			(3,755,551)
22	Accum. Deferred Income Taxes	(77,673,011)			(77,673,011)
23	Deferred Debits	0			0
24	Working Capital Allowance*	7,565,011			7,565,011
25	Total	\$ 398,870,079	\$ 0	0	\$ 398,870,079
26	Rate Of Return	5.22%			5.22%

*Working Capital is AMA and all other rate base items are EOP

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>

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

Ln	Bun#	Acct #	Sub Acct	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		
				2018	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019		
				12	1	1	2	3	4	5	6	7	8	9	10	11	12	1	2	(a)	
				00047	00047	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	1,061,104,611.87	1,061,176,905.48	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	30,250,447.85	35,060,904.75	36,694,345.13	43,280,496.12	46,425,695.93	47,982,396.15	53,217,196.02	58,768,625.03	22,184,758.19	26,337,831.03	23,946,139.48	41,490,378.89		
5	47	@ACCT1	*	CWIP - Gas	12,854,207.49	13,819,607.29	13,773,216.53	15,102,320.96	16,365,374.09	17,755,694.91	18,176,650.02	24,545,725.66	29,893,359.83	28,173,688.04	30,559,259.19	35,235,447.30	31,106,071.86	22,040,017.97	20,884,187.08		
6	47			TOTAL UTILITY PLANT	1,090,080,951.39	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	1,157,114,659.25	1,167,704,394.31	1,179,322,173.84	1,126,389,162.98	1,126,389,162.98		
7	47	1082	8	RWIP - Gas	205,126.12	104,875.47	1,319,875.47	1,338,118.55	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	1,860,887.20	4,047,450.78	1,571,124.33	1,571,124.33		
8	47	1082	20	Accum Prov Deprac - Gas Ltd	(333,307,309.51)	(334,779,379.86)	(336,111,297.03)	(337,500,662.54)	(338,115,841.30)	(340,567,118.13)	(342,228,621.64)	(345,987,837.17)	(349,140,619.96)	(353,000,173.08)	(357,493,951.41)	(361,591,960.22)	(366,200,000.00)	(371,825,000.00)	(378,400,000.00)	(386,000,000.00)	
9	47	1084	*	Accum Prov Deprac - Gas Util Excluding ARO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
10	47	1084	*	Accum Prov Deprac - 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)	(20,382,000.00)	(20,674,119.25)	(20,968,886.25)	(21,261,419.25)	(21,558,959.50)	
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)	(353,333,791.57)	(353,937,863.22)	(357,597,578.13)	(359,453,676.13)	(357,137,802.43)	(359,877,771.32)	(360,788,313.25)	(362,532,438.78)	(364,797,156.25)	(362,895,366.04)	(367,842,340.26)	(372,842,340.26)		
14	47	1087	*	Accum Prov Gas - Non-ARO	(3,052,834.66)	(3,071,369.72)	(3,088,046.94)	(3,107,000.68)	(3,122,196.74)	(3,142,422.76)	(3,164,438.29)	(3,188,347.21)	(3,214,438.29)	(3,241,186.86)	(3,268,186.86)	(3,295,186.86)	(3,322,186.86)	(3,349,186.86)	(3,376,186.86)	(3,403,186.86)	
15	47	1088	*	Accum Prov ARO	(137,249,462.79)	(137,836,754.03)	(138,024,095.45)	(138,522,694.69)	(139,020,959.03)	(139,419,314.46)	(139,895,803.72)	(140,293,114.26)	(140,777,720.00)	(141,311,614.79)	(141,800,000.00)	(142,248,696.72)	(142,008,181.00)	(142,248,746.72)	(142,867,963.58)	(143,867,963.58)	
16	47			Subtotal - Intended Accum Deprec	(430,327,245.02)	(430,799,153.79)	(431,092,642.38)	(431,629,653.13)	(432,125,255.77)	(432,599,342.16)	(433,023,946.48)	(433,435,546.43)	(433,906,499.79)	(434,460,003.09)	(434,993,243.98)	(435,591,156.25)	(436,200,000.00)	(436,825,000.00)	(437,468,959.50)	(438,186,959.50)	
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)	(509,992,524.19)	(508,329,156.68)	(508,800,958.62)	(510,800,958.62)	(513,800,958.62)	
18	47			NET PLANT	599,350,195.37	602,377,180.53	603,596,638.53	606,395,240.51	610,174,120.94	615,508,731.64	620,576,439.01	626,447,619.53	630,823,676.60	635,714,820.53	641,593,186.53	647,593,186.53	653,593,186.53	659,593,186.53	665,593,186.53	671,593,186.53	
19	47	1231	*	Investment in Subs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
20	47			TOTAL INVESTMENT IN SUBS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
21	47	27	47	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	523,922.01	524,913.85	525,804.73	526,658.94	527,537.53	528,450.00	529,392.50	530,367.50	531,375.00	532,416.25	
22	47	27	47	Other Investments - Misc Insurance Assets	10,584,814.86	10,770,808.61	10,930,529.99	10,935,394.75	10,989,421.77	10,930,533.99	11,104,230.21	11,185,472.63	11,286,649.32	11,332,181.23	11,408,136.99	11,462,788.92	11,509,336.99	11,552,336.99	11,597,336.99	11,642,336.99	
23	47	27	47	Other Investments - SSP Deferred Con Plan	202,030.18	202,030.18	202,030.18	202,030.18	202,030.18	202,030.18	202,030.18	202,030.18	202,030.18	202,030.18	202,030.18	202,030.18	202,030.18	202,030.18	202,030.18	202,030.18	
24	47	1220	*	Nonutility Asset Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
25	47	1220	*	Nonutility Asset Prop Depr & Amort	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
26	47			TOTAL OTHER INVESTMENTS	12,573,345.32	12,623,387.24	12,685,999.96	11,658,399.90	11,713,413.43	11,655,524.74	11,826,116.73	11,853,742.04	11,909,241.87	12,023,277.77	12,057,579.31	12,134,192.51	12,189,565.04	12,289,565.04	12,345,565.04	12,401,565.04	
27	47	1310	*	Cash - Negative Cash Reclass	713,994.61	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
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	2,493,413.81	5,145,625.83	658,393.63	784,763.20	300,167.40	2,024,205.54	2,461,509.84	2,461,509.84	2,461,509.84	2,461,509.84	2,461,509.84	
29	47	1310	2105	Cash - Act Payable Disbursement	(919,556.52)	(7,985,112.87)	(1,495,402.81)	(796,374.57)	(3,153,933.99)	(669,582.86)	(906,152.85)	(763,947.96)	(644,340.30)	(849,035.34)	(849,035.34)	(1,002,179.50)	(1,002,179.50)	(1,002,179.50)	(1,002,179.50)	(1,002,179.50)	
30	47	1310	2106	Cash - Physical Substantiated	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	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	1,163.87	48.49	995,715.06	995,715.06	
33	47	1310	2109	Money Sweep (REPO) Account	600.00	600.00	600.00	600.00	600.00	300.48	300.48	-	-	-	-	-	-	-	-		
34	47	1350	47031	Working Funds - Aberdeen	300.00	300.00	300.00	300.00	300.00	284.69	-	-	-	-	-	-	-	-	-		
35	47	1350	47088	Working Funds - Bellingham	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	-	-	-	-	-	-	-	-	-	-		
37	47	1350	47531	Working Funds - Longview	250.00	250.00	250.00	250.00	250.00	-	-	-	-	-	-	-	-	-	-		
38	47	1350	47531	TOTAL CASH	3,204,308.93	1,150.00	553,067.30	1,929,589.53	112,421.37	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	893,408.11	100,135.60		
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)	51	(6,784.31)	(28,025.86)	(25,813.23)	(36,000.23)	29,418.43		
43	47	1420	1	Customer Accounts Receivable - Gas	5,224,858.65	4,270,844.00	4,555,591.48	2,924,868.02	1,818,952.73	1,728,081.41	1,233,736.60	615,442.89	109,138.91	783,536.89	2,056,616.56	3,791,764.54	2,049,305.62	2,049,305.62	2,049,305.62	2,049,305.62	
44	47																				

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	AA		
	2018	2019	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	LTD		
	YTD	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	4		
250 * 47	02184	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
251 * 47G	1747	Misc Del Dr - Adjustment Clearing 1840	59,785.30	258,706.78	3,228.21	252,352.69	256,575.24	117,782.74	220,507.31	103,940.86	167,099.45	187,707.04	160,999.45	117,782.74	105,294.82	45,130.43	186,951.23	
252 * 47	1860	Misc Del Dr - Post Retirement FAS158	2,968,574.10	2,999,372.90	3,011,016.48	3,022,252.33	3,033,980.30	3,044,667.74	3,050,371.91	3,058,151.71	3,065,819.03	3,073,486.35	3,081,153.67	3,088,820.99	3,096,488.31	3,104,155.63	3,111,822.95	
253 * 47G	1860	1000R Misc Del Dr - Adjustment Clearing	29,796.74	123,637.95	(123,637.95)	(108,340.68)	(52,009.88)	(4,007.06)	7,203.03	(384.98)	(1,292.25)	(2,009.60)	(2,726.39)	(3,443.08)	(4,159.77)	(4,916.46)	(5,673.15)	
254 * 47G	1860	2043 Misc Del Dr - Intervener Funding Residual	2,068.13	41,561.81	16,764.68	9,674.23	2,389.24	2,389.24	2,389.24	2,389.24	2,389.24	2,389.24	2,389.24	2,389.24	2,389.24	2,389.24	2,389.24	
255 * 47G	1860	2044 Misc Del Dr - Intervener Funding Deferral	3,298.72	3,003.91	3,003.91	2,421.64	2,168.15	1,888.57	1,614.24	1,342.88	1,077.16	805.67	542.29	276.39	151.01	61.01	16.01	1.01
256 * 47G	1860	2048 Misc Del Dr - Intervener Funding Presub. Mat	7,066.75	7,003.43	7,003.43	7,144.13	7,188.33	7,232.53	7,276.73	7,320.93	7,365.13	7,409.33	7,453.53	7,497.73	7,541.93	7,586.13	7,630.33	7,674.53
257 * 47G	1860	2049 Misc Del Dr - Intervener Funding Deferral	14,062,715.25	14,667,000.00	14,117,074.14	14,102,630.56	14,117,074.14	13,168,075.51	13,174,575.15	13,181,075.79	13,187,576.43	13,194,077.07	13,199,577.71	13,206,078.35	13,212,578.99	13,219,079.63	13,225,580.27	13,232,080.91
258 * 47G	1860	2048 Misc Del Dr - Intervention Funding	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	466,500.00	
260 * 47G	1860	2047 Misc Del Dr - Eugene MGP	1,883,502.85	1,917,787.71	1,888,005.06	1,892,076.67	1,877,901.94	1,877,702.78	1,132,434.14	1,139,554.56	1,141,624.44	1,143,561.54	1,144,594.20	1,145,626.86	1,146,659.52	1,147,692.18	1,148,724.84	1,149,757.50
261 * 47G	1860	2049 Misc Del Dr - MAOP Deferral Costs	5,433,357.42	5,433,357.42	5,433,357.42	5,433,357.42	5,433,357.42	5,433,357.42	5,433,357.42	5,433,357.42	5,433,357.42	5,433,357.42	5,433,357.42	5,433,357.42	5,433,357.42	5,433,357.42	5,433,357.42	5,433,357.42
262 * 47G	1860	2048 Misc Del Dr - MAOP Pre-Costs	5,197,058.30	5,151,866.49	5,106,678.49	5,061,482.87	5,016,297.26	4,971,099.25	4,925,907.44	4,880,715.63	4,835,523.82	4,790,332.01	4,745,140.20	4,699,948.39	4,654,756.58	4,609,564.77	4,564,372.96	4,519,181.15
263 * 47G	1860	2048 Misc Del Dr - Environmental Remediation Cost Adjustment	70,73.14	62,709.42	55,206.40	46,707.57	38,208.73	29,710.02	21,211.31	12,712.60	4,213.89	2,715.18	1,216.47	717.76	268.25	117.95	26.04	1.04
264 * 47G	1860	2048 Misc Del Dr - MAOP Deferral Costs	44,461.68	44,461.68	44,461.68	44,461.68	44,461.68	44,461.68	44,461.68	44,461.68	44,461.68	44,461.68	44,461.68	44,461.68	44,461.68	44,461.68	44,461.68	44,461.68
265 * 47G	1860	2048 Misc Del Dr - Over-Refueled Tank FIT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
266 * 47G	1862	1000R Misc Del Dr - Adjustment Clearing	641,534.98	1,111,122.68	1,111,122.68	2,014,787.43	2,241,907.97	1,798,183.13	1,844,315.20	1,899,445.27	1,954,575.34	2,009,705.41	2,064,835.48	2,119,965.55	2,175,095.62	2,230,225.69	2,285,355.76	2,340,485.83
267 * 47G	1862	100W Misc Del Dr - Adjustment Clearing	1,598,763.47	4,137,155.88	4,137,155.88	4,682,162.58	3,907,731.19	3,688,842.38	3,465,339.59	3,241,830.79	3,019,325.99	2,796,821.19	2,574,316.39	2,351,811.59	2,129,306.79	1,906,801.99	1,684,297.19	1,461,792.39
268 * 47G	1862	2030 Other Regulatory Asset - Commercial Conservation Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
269 * 47G	1862	2031 Other Regulatory Asset - Low Income Weatherization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
270 * 47G	1862	2044 Other Regulatory Asset - Conservation Administration & Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
271 * 47G	1862	2049 Other Regulatory Asset - Residential Conservation Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
272 * 47G	1862	2042 Misc Del Dr - Conservation Variance Deferral	643,838.16	984,866.82	329,914.84	(368,987.36)	(123,533.88)	166,169.65	207,631.55	208,913.58	210,203.62	205,820.38	239,349.40	(153,985.37)	(353,341.47)	(652,697.57)	(1,141,419.80)	
273 * 47G	1862	2046 Misc Del Dr - Conservation Variance Deferral	(228,902.82)	(1,130,641.23)	(2,118,355.13)	(2,118,355.13)	(2,118,355.13)	(2,118,355.13)	(2,118,355.13)	(2,118,355.13)	(2,118,355.13)	(2,118,355.13)	(2,118,355.13)	(2,118,355.13)	(2,118,355.13)	(2,118,355.13)	(2,118,355.13)	
274 * 47G	1862	2046 Misc Del Dr - Decoupling Adjustment	44,461.68	44,461.68	44,461.68	44,461.68	44,461.68	44,461.68	44,461.68	44,461.68	44,461.68	44,461.68	44,461.68	44,461.68	44,461.68	44,461.68	44,461.68	
275 * 47G	1862	2047 Misc Del Dr - Conservation Technical Adjustment	(859,397.02)	(847,935.00)	(449,843.62)	(224,713.82)	(72,025.13)	7,716.60	62,336.90	102,130.51	153,575.28	168,612.30	247,812.78	(159,876.05)	(134,973.52)	(109,070.99)	(84,173.52)	
276 * 47G	1862	01999 Misc Del Dr - Unbilled Decoupling Allow	-	152,054.43	167,339.08	172,626.16	177,913.47	183,200.97	188,488.45	193,775.93	199,063.41	204,350.89	209,638.37	214,925.85	220,213.33	225,500.81	230,788.29	236,075.77
277 * 47G	1862	2047 Other Regulatory Asset - Conservation Consolidated Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
278 * 47G	1862	2049 Misc Del Dr - Adjustment Clearing	4,075,395.82	4,075,395.82	4,075,395.82	4,075,395.82	4,075,395.82	4,075,395.82	4,075,395.82	4,075,395.82	4,075,395.82	4,075,395.82	4,075,395.82	4,075,395.82	4,075,395.82	4,075,395.82	4,075,395.82	
279 * 47G	1862	2040 Misc Del Dr - Decoupling Mechanism Adjustment	(6,068,098.99)	(4,124,640.33)	(3,089,840.52)	(1,946,226.20)	(1,296,286.46)	(802,155.40)	(660,483.80)	(453,451.97)	(283,237.06)	(83,052.12)	348,886.78	1,797,161.50	3,168,895.22	4,540,213.00	5,911,527.78	7,282,842.56
280 * 47G	1862	01 Assets 100 - Weather Variance Deferral	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	4,405,213.00	
281 * 47G	1862	2047 Misc Del Dr - Decoupling Deferral	1,013,703.17	1,862,122.14	(3,284,598.31)	(2,886,883.79)	(2,954,881.25)	(2,925,513.67)	(3,111,066.99)	(2,851,899.68)	(2,651,899.68)	(2,461,899.68)	(2,271,899.68)	(2,081,899.68)	(1,891,899.68)	(1,701,899.68)	(1,511,899.68)	(1,321,899.68)
282 * 47G	1862	01999 Misc Del Dr - Unbilled Decoupling Allow	-	683,754.72	628,429.37	547,661.93	451,439.06	368,202.17	284,973.22	201,744.27	118,515.32	36,286.37	16,062.42	5,847.47	1,692.52	572.57	182.62	33.67
283 * 47G	1862	22 Operating Rights 100 - Weather Variance Deferral	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
284		TOTAL DEFERRED CHG & OTH ASSETS	90,979,163.85	83,872,115.90	84,250,807.51	84,248,637.77	82,896,934.51	82,892,882.76	82,461,224.20	82,876,149.45	82,648,604.89	82,561,796.80	83,443,873.23	80,998,826.08	78,787,809.33	76,581,833.37	74,375,858.51	
285		*Pgas Purchased Gas Costs	139,413,148.13	19,498,287.82	40,184,882.04	70,104,690.23	75,783,787.72	80,684,630.61	85,208,369.68	89,734,764.30	94,268,654.91	98,802,549.42	103,331,494.93	107,884,440.44	112,435,385.95	116,988,332.46	121,541,267.97	126,092,215.48
287		*OMGas Gas Operating Expense	53,526,816.65	5,902,548.97	10,693,985.94	15,974,280.96	20,152,668.18	25,771,922.50	31,424,558.26	37,100,106.33	42,844,558.26	48,639,000.00	54,548,306.22	60,562,600.00	66,687,900.00	72,923,200.00	79,300,000.00	85,823,000.00
288		*OMGas Gas Operating Expense-480	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
289		*OMGas Gas Maintenance Expense	8,005,145.84	8,009,458.04	1,195,984.14	1,854,951.61	2,632,523.23	3,485,487.04	4,377,990.86	5,349,888.55	6,411,211.42	7,580,000.00	8,860,000.00	10,300,000.00	11,900,000.00	13,650,000.00	15,550,000.00	17,500,000.00
290		TOTAL OAM EXPENSES	200,944,910.62	26,009,294.83	54,853,668.84	70,104,094.61	93,263,876.28	105,270,233.45	114,542,223.98	124,591,918.80	132,478,793.24	140,808,465.26	149,913,441.46	159,923,200.00	170,000,000.00	180,000,000.00	190,000,000.00	200,000,000.00
291		4073 Regulatory debits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
292 * 47G	4073 Regulatory debits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
293 * 47G	4073 Regulatory debits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
294		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
295 * 47	4081 299 Taxes Other Than Income - Delaware - MDUR	-	-	-	-	-	-	-	15,645.00	21,777.00	28,483.00	35,799.00	43,115.00	50,431.00	57,747.00	65,063.00	72,379.00	
296 * 47G	4081 1441 Taxes Other Than Income - Gross Revenue Regulatory Fee	192,824.35	16,975.52	32,151.04	47,638.30	63,125.56	78,612.82	94,100.08	109,587.34	125,074.60	140,561.86	156,049.12	171,536.38	187,023.64	202,510.90	218,000.00	233,487.26	
297 * 47G	4081 1442 Taxes Other Than Income - Business & Occupation Tax	441,448																

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		
	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	12	12		
507 470R	2429	02	Misc Current Liab - Low Income Bill Assist	(48,875.44)	(41,584.04)	(36,640.80)	(34,802.36)	(26,206.15)	(22,548.72)	(20,209.17)	(15,481.77)	(9,885.19)	(7,048.96)	(5,439.41)	(3,751.38)	
508 470R	2429	03	Misc Current Liab - Conservation Adjustment Tariff	473,546.58	473,546.58	473,546.58	477,816.35	484,868.35	484,868.35	490,971.99	490,971.99	490,971.99	490,971.99	490,971.99	490,971.99	490,971.99
509 470A	2429	02	Misc Current Liab - Low Income Bill Assist	(589,535.40)	(536,814.86)	(589,535.40)	(589,535.40)	(589,096.14)	(589,096.14)	(589,096.14)	(589,096.14)	(589,096.14)	(589,096.14)	(589,096.14)	(589,096.14)	
510 47	2429	304	Misc Current Liab - 401K - Employer Match	(57,073.15)	(50,323.44)	(50,327.77)	(50,327.77)	(50,327.77)	(50,327.77)	(50,327.77)	(50,327.77)	(50,327.77)	(50,327.77)	(50,327.77)	(50,327.77)	
511 47	2429	329	Misc Current Liab - Accrued 401K Defined Con	(1,208,196.57)	(1,375,811.00)	(1,375,811.00)	(1,375,811.00)	(1,375,811.00)	(1,375,811.00)	(1,375,811.00)	(1,375,811.00)	(1,375,811.00)	(1,375,811.00)	(1,375,811.00)	(1,375,811.00)	(1,375,811.00)
512 47	2429	336	Misc Current Liab - Accrued 401K Profit Plan	629.39	629.39	629.39	629.39	629.39	629.39	629.39	629.39	629.39	629.39	629.39	629.39	
513 470R	2364	30	Other Taxes Accrued - Gross Revenue Fee	-	(16,075.52)	-	-	-	-	-	-	-	-	-	-	
514 470R	2364	40	Other Taxes Accrued - Dept. of Energy Fee	-	-	-	-	-	(6,897.58)	-	-	-	(19,872.84)	-	(3,380.47)	
515 47G	2530	1000R	Adjustment Clearing	-	-	(2,342,139.60)	(3,399,048.29)	(4,027,988.30)	(4,390,204.85)	(4,729,570.04)	(5,196,919.95)	(5,614,887.65)	(6,075,791.15)	(6,506,612.16)	(6,949,236.16)	
516 47G	2530	100W	Adjustment Clearing	-	(47,846,602.30)	(87,550,686.70)	(89,051,807.39)	(87,171,112.07)	(88,013,372.25)	(89,814,171.19)	(91,693,584.27)	(94,471,180.24)	(98,325,640.67)	(102,177,288.54)	(106,058,643.50)	
517 47G	2440	4	Derivative Instruments - Current	-	-	(83,696.00)	(83,696.95)	(84,322.71)	(84,652.28)	(84,798.49)	(84,968.89)	(85,149.28)	(85,333.00)	(85,516.50)	(85,700.00)	
519 470R	2292	-	Accrued Provision - Tax Return	(1,558,019.97)	(1,807,022.27)	(2,008,969.80)	(2,179,655.12)	(2,427,485.33)	(2,627,485.33)	(2,827,485.33)	(3,027,485.33)	(3,227,485.33)	(3,427,485.33)	(3,627,485.33)	(3,827,485.33)	
520 470R	2292	-	Accrued Provision - Tax Return	-	-	-	-	-	-	-	-	-	-	-	-	
521 470R	2530	01272	Other Deferred Credits - Commodity Deferral	3,704,804.32	3,645,229.88	3,655,527.54	3,748,816.18	3,848,704.39	3,948,592.54	4,048,480.69	4,148,368.84	4,248,256.99	4,348,145.14	4,448,033.29	4,547,921.44	
522 470R	2530	01273	Other Deferred Credits - Demand Deferral	(1,108,593.69)	(2,156,297.10)	(3,288,655.62)	(4,421,014.13)	(5,553,372.64)	(6,685,730.15)	(7,818,087.66)	(8,950,445.17)	(10,082,802.68)	(11,215,160.19)	(12,347,517.70)	(13,479,875.21)	
523 470R	2530	01285	Other Deferred Credits - Gas Costs	(653,186.78)	-	-	-	-	-	-	-	-	-	-	-	
524 470R	2530	01287	Other Deferred Credits - Consolidated Gas Cost Tech Adjustment	(2,335,027.88)	(1,849,878.03)	(1,392,031.55)	(876,283.67)	(525,555.71)	(326,236.72)	(193,752.22)	(111,957.73)	(29,872.69)	(5,429.70)	(44,827.04)	(89,654.08)	
525 470R	2530	01999	Other Deferred Credits - Gas Cost Unlibrated Amortization	332,004.04	337,767.61	337,767.61	337,767.61	337,767.61	337,767.61	337,767.61	337,767.61	337,767.61	337,767.61	337,767.61	337,767.61	
526 470R	2530	01	Other Deferred Credits - Gas Costs	(40,887,966.87)	-	-	-	-	-	-	-	-	-	-	-	
527 470A	2530	01253	Other Deferred Credits - Commodity Deferral	38,253,031.32	48,162,013.89	57,069,984.38	65,978,954.85	74,887,925.32	83,796,895.79	92,705,866.26	101,614,836.73	110,523,807.20	119,432,777.67	128,341,748.14	137,250,718.61	
528 470R	2530	01254	Other Deferred Credits - Demand Deferral	1,569,192.42	(1,020,148.36)	(5,442,810.34)	(7,386,013.01)	(9,329,215.72)	(11,272,418.43)	(13,215,621.14)	(15,158,823.85)	(17,102,026.56)	(19,045,229.27)	(21,000,431.98)	(22,955,634.69)	
529 470R	2530	01999	Other Deferred Credits - Consolidated Gas Cost Tech Adjustment	1,242,651.18	981,333.26	699,883.78	389,285.93	121,478.86	103,965.13	86,453.40	69,941.67	53,429.94	37,918.21	22,406.48	7,894.75	
530 470A	2530	01288	Other Deferred Credits - Temporary Gas Cost 3-year Amortization	-	-	-	-	-	-	-	-	-	-	-	-	
531 470A	2530	01289	Other Deferred Credits - Temporary Gas Cost 3-year Amortization	-	-	-	-	-	-	-	-	-	-	-	-	
532 470A	2530	01999	Other Deferred Credits - Gas Cost Unlibrated Amortization	-	-	-	-	-	-	-	-	-	-	-	-	
533 470R	2530	02009	Core Gas Supply Hedging - Reg Liability	(176,888.05)	(176,596.49)	(220,472.63)	(145,427.01)	(836,514.01)	(483,135.71)	(343,626.12)	(340,080.24)	(187,948.59)	(45,889.80)	(1,106,965.51)	(224,300.00)	
534 470R	2530	02008	Core Gas Supply Hedging - Reg Liability	-	-	-	-	-	-	-	-	-	-	-	-	
535 470R	2530	02008	Core Gas Supply Hedging - Reg Liability	-	-	-	-	-	-	-	-	-	-	-	-	
536 470R	2530	02008	Core Gas Supply Hedging - Reg Liability	-	-	-	-	-	-	-	-	-	-	-	-	
537			TOTAL MISC CURRENT LIABILITIES	(32,063,006.90)	(34,451,350.74)	(33,219,999.68)	(36,492,608.62)	(40,684,516.50)	(44,876,404.35)	(49,068,292.01)	(53,260,179.86)	(57,452,067.71)	(61,643,956.56)	(65,835,845.41)	(70,027,734.26)	
538 470A	2282	02	Accrued Provision - Injuries & Damages NC (Bremerton MGP)	(10,840,396.23)	(10,826,655.05)	(10,758,147.80)	(10,684,347.89)	(10,610,572.74)	(10,542,552.90)	(10,474,495.15)	(10,406,437.40)	(10,338,379.65)	(10,270,321.90)	(10,202,264.15)	(10,134,206.40)	
539 470A	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)	
540 470R	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)	
541 47	2283	02	Pension and Benefits - Defined Contribution Plan	(5,590,044.22)	(5,546,294.12)	(5,502,544.12)	(5,458,794.12)	(5,415,044.12)	(5,371,294.12)	(5,327,544.12)	(5,283,794.12)	(5,239,044.12)	(5,195,294.12)	(5,151,544.12)	(5,107,794.12)	
542 47	2283	06	Pension and Benefits - SISP Defined Contribution Plan	(112,904.15)	-	-	-	-	-	-	-	-	-	-	-	
543 47	2283	07	Pension and Benefits - MDUR SISP FAS158	(108,832.00)	(108,832.00)	(108,832.00)	(108,832.00)	(108,832.00)	(108,832.00)	(108,832.00)	(108,832.00)	(108,832.00)	(108,832.00)	(108,832.00)	(108,832.00)	
544 47	2283	0200	Pension and Benefits - Noncurrent	(67,268,046.39)	(67,092,876.52)	(67,268,046.39)	(67,268,046.39)	(67,268,046.39)	(67,268,046.39)	(67,268,046.39)	(67,268,046.39)	(67,268,046.39)	(67,268,046.39)	(67,268,046.39)	(67,268,046.39)	
545 47	2282	02	Accrued Provision - Injuries & Damages Non Current	-	-	-	-	-	-	-	-	-	-	-	-	
546 47	2440	4	Derivative Instruments - Noncurrent	-	-	-	-	-	-	-	-	-	-	-	-	
547 47	2520	000	Customer Advances for Construction - Balance	(3,370,786.93)	(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	100	Customer Advances for Construction - Addition	(46,300.00)	(1,101.41)	(9,536.17)	(35,531.65)	(41,190.03)	(41,190.03)	(41,190.03)	(41,190.03)	(41,190.03)	(41,190.03)	(41,190.03)	(41,190.03)	
549 47	2520	300	Customer Advances for Construction - Retained	-	-	-	-	-	-	-	-	-	-	-	-	
550 47	2520	300	Customer Advances for Construction - Forfeitures	117,239.65	-	-	-	-	-	-	-	-	-	-	-	
551 47	2520	2992	Customer Advances for Construction - DCC/CCO Refundable	(1,014,253.48)	(1,014,253.48)	(1,014,253.48)	(1,014,253.48)	(1,014,253.48)	(1,014,253.48)	(1,014,253.48)	(1,014,253.48)	(1,014,253.48)	(1,014,253.48)	(1,014,253.48)	(1,014,253.48)	
552 47	2520	012	Other Deferred Credits - Customer Unlibrated Credit	121.29	116.27	116.27	116.27	116.27	116.27	116.27	116.27	116.27	116.27	116.27	116.27	
553 47	2530	0106	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)	(48,270.00)	
554 47	2530	0104	Pension Contribution	(9,444,739.69)	(9,386,229.69)	(9,327,729.69)	(9,269,229.69)	(9,210,729.69)	(9,152,229.69)	(9,093,729.69)	(9,035,229.69)	(8,976,729.69)	(8,918,229.69)	(8,859,729.69)	(8,801,229.69)	
555 47	2530	0108	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)	
556 47	2530	0109	FAS 158 - MDUR Post-Retirement	-	-	-	-	-	-	-	-	-	-	-	-	
557 470A	2540	20201	Other Regulatory Liabilities - SFAS 109 Regulatory	(49,624,464.96)	(49,425,126.97)	(49,225,788.96)	(49,026,450.97)	(48,827,112.98)	(48,627,775.05)	(48,428,437.01)	(48,229,103.94)	(48,029,769.96)	(47,830,432.95)	(47,631,095.96)	(47,431,758.97)	
558 47G	2540	20217	Other Regulatory Liabilities - Federal eMOR rate change	(51,234,528.26)	-	-	-	-	-	-	-	-	-	-	-	
559 47G	2540	1000R	Adjustment Clearing	-	-	-	-	-	-	-	-	-	-	-	-	
560 47G	2540	100W	Adjustment Clearing	-	-	-	-	-	-	-	-	-	-	-	-	
561 470A	2540	20481	Other Regulatory Liabilities - Protected-Plus EDIT	(1,000,748.30)	-	1,873,760.03	(4,137,153.62)	(8,400,547.91)	(12,669,942.20)	(16,939,337.51)	(21,208,732.82)	(25,478,128.13)	(29,746,523.44)	(34,014,918.75)	(38,283,314.06)	
562 470A	2540	20482	Other Regulatory Liabilities - Protected-Plus EDIT grossup	(274,816.11)	-	2,209,265.99	(6,496,995.76)	(12,994,000.51)	(19,487,005.26)	(25,980,010.01)	(32,473,014.76)	(38,966,019.51)	(45,459,024.26)	(51,952,029.01)	(58,445,033.76)	
563 470A																

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	1	6	2	3	4	7	8	10	11	12	8	10	11	12
	
604	47WA	2930	96302	Accum OT - Federal Unamortized Loss on Required Debt, RB												
605	006			TOTAL INCOME TAXES	(88,739,868.56)	(90,329,190.81)	(95,218,669.94)	(100,058,728.63)	(113,281.17)	(112,749.34)	(111,685.68)	(111,153.85)	(110,622.02)	(110,090.19)	(109,558.36)	(84,714.91)
607	47OR	4002	4800	Gas Billed Revenue - Residential	(36,899,838.78)	(5,659,206.41)	(10,923,602.24)	(16,838,346.66)	(23,288,857.01)	(24,957,907.99)	(26,193,515.86)	(27,265,717.48)	(28,342,685.35)	(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	1,023,602.24	1,518,796.49	1,440,073.66	1,514,908.04	1,515,377.82	1,372,102.88	1,448,349.36	2,147,306.23	2,056,561.28	1,436,226.79
609	47OR	4002	4809	Gas Billed Revenue - Industrial	(2,767,725.57)	(503,761.22)	(616,155.87)	(950,886.07)	(1,218,988.59)	(1,396,905.08)	(1,520,877.33)	(1,639,729.28)	(1,743,892.29)	(1,853,754.59)	(1,962,544.41)	(2,071,270.70)
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)	(16,707,611.38)	(21,730,224.79)
612	47OR	4002	4810C	Gas Billed Revenue - Commercial CAP	340,738.38	150,576.98	428,972.56	794,448.35	911,301.65	788,275.78	795,241.41	716,950.19	764,857.28	1,000,963.16	874,203.11	728,044.45
613	47OR	4002	4810D	Gas Billed Revenue - Commercial Deficiency Billing	(1,216.60)											
614	47OR	4002	4813	Gas Billed Revenue - Intermittent Industrial	(1,259,851.86)	(1,532,919.10)	(307,199.43)	(462,206.56)	(596,551.95)	(681,399.05)	(747,637.59)	(801,380.03)	(853,314.22)	(904,037.60)	(969,221.54)	(1,063,563.50)
615	47WA	4002	4800	02a Billed Revenue - Residential	(112,178,476.58)	(15,541,486.24)	(35,138,870.35)	(49,933,177.75)	(65,247,243.52)	(67,504,724.52)	(71,984,740.94)	(75,959,377.31)	(80,331,422.00)	(84,307,723.23)	(89,293,129.81)	(116,056,325.08)
616	47WA	4002	4800C	Gas Billed Revenue - Residential Decoupling	(1,439,586.55)	(606,033.08)	1,835,042.22	2,389,542.04	1,868,319.35	1,877,546.44	1,807,230.59	1,634,330.51	1,811,732.36	2,334,200.54	2,010,314.74	1,917,917.97
617	47WA	4002	4800C	Gas Billed Revenue - Residential Conservation	(1,218,466.70)	(534,993.67)	(1,108,567.78)	(1,726,657.10)	(2,063,499.86)	(2,267,619.12)	(2,379,157.91)	(2,467,884.13)	(2,544,422.75)	(2,794,000.89)	(2,816,677.42)	(2,794,000.89)
618	47WA	4002	4809	Gas Billed Revenue - Industrial	(10,628,565.26)	(1,081,884.40)	(2,267,572.48)	(3,572,926.08)	(4,628,450.24)	(5,964,548.62)	(7,188,449.29)	(8,555,623.98)	(9,822,963.17)	(10,154,584.33)	(11,456,619.82)	(12,456,619.82)
619	47WA	4002	4809C	Gas Billed Revenue - Industrial Decoupling	247,687.63	(11,142.35)	42,139.87	130,678.66	214,184.00	254,248.99	271,105.64	304,993.30	338,004.12	410,289.92	469,226.13	489,197.46
620	47WA	4002	4809C	Gas Billed Revenue - Industrial Conservation	(241,598.28)	(46,998.97)	(102,084.48)	(160,996.44)	(206,998.02)	(236,122.80)	(259,644.24)	(283,118.45)	(308,323.61)	(334,833.72)	(473,018.25)	(528,765.53)
621	47WA	4002	4809D	Gas Billed Revenue - Industrial Deficiency Billing	(29,548.43)											
622	47WA	4002	4810	Gas Billed Revenue - Commercial	(79,180,712.31)	(10,499,037.24)	(21,640,684.60)	(34,241,316.68)	(41,849,021.34)	(46,892,253.91)	(50,312,050.23)	(53,358,566.31)	(56,188,948.00)	(58,893,899.53)	(63,590,306.25)	(71,795,380.33)
623	47WA	4002	4810C	Gas Billed Revenue - Commercial Decoupling	189,920.52	(202,152.02)	1,037,055.30	1,810,326.28	1,026,263.91	1,037,262.80	1,033,799.34	1,981,656.98	1,996,705.13	2,378,792.92	2,798,208.60	2,558,275.73
624	47WA	4002	4810C	Gas Billed Revenue - Commercial Conservation	(1,689,706.20)	(402,091.66)	(829,567.37)	(1,314,201.75)	(1,593,120.94)	(1,668,839.88)	(1,964,165.18)	(2,052,119.74)	(2,135,304.36)	(2,287,736.65)	(2,567,630.03)	(2,758,147.25)
625	47WA	4002	4810D	Gas Billed Revenue - Commercial Deficiency Billing	(54,452.99)	(3,344.52)	(7,503.29)	(10,068.13)	(10,068.13)	(10,068.13)	(12,828.35)	(12,828.35)	(18,661.25)	(18,661.25)	(47,642.78)	(47,642.78)
626	47WA	4002	4811	Gas Billed Revenue - Intermittent Commercial	(2,346.14)	(107.88)	(172.24)	(222.24)	(291.83)	(438.90)	(602.18)	(861.66)	(1,231.81)	(1,611.66)	(1,991.83)	(2,372.00)
627	47WA	4002	4811C	Gas Billed Revenue - Intermittent Commercial Decoupling	(3,467.93)	(496.88)	(920.10)	(1,318.00)	(1,767.52)	(2,000.14)	(2,187.05)	(2,080.45)	(2,241.88)	(2,378.21)	(2,752.26)	(3,356.48)
628	47WA	4002	4811C	Gas Billed Revenue - Intermittent Commercial Conservation	(36.46)	(2.18)	(2.37)	(2.37)	(3.90)	(5.90)	(10.06)	(10.06)	(14.55)	(14.55)	(25.87)	(47.51)
629	47WA	4002	4811D	Gas Billed Revenue - Intermittent Commercial Deficiency Billing	(2,486.14)											
630	47WA	4002	4813	Gas Billed Revenue - Intermittent Industrial	(1,213,226.91)	(1,247,207.65)	(247,565.82)	(376,281.15)	(495,128.44)	(602,211.25)	(682,826.34)	(746,372.73)	(816,340.67)	(870,684.71)	(933,734.32)	(1,081,766.92)
631	47WA	4002	4813C	Gas Billed Revenue - Intermittent Industrial Decoupling	(37,768.24)	(6,134.82)	(17,022.53)	(31,762.48)	(49,128.84)	(61,178.83)	(78,400.29)	(90,825.31)	(108,400.29)	(126,853.32)	(150,059.57)	(186,986.05)
632	47WA	4002	4813C	Gas Billed Revenue - Intermittent Industrial Conservation	(53,021.06)	(7,173.67)	(14,301.33)	(21,742.20)	(32,482.12)	(37,766.85)	(48,823.43)	(44,129.01)	(65,707.47)	(69,676.58)	(95,168.43)	(125,722.21)
633	47OR	4009	4800	Unbilled Gas Revenue - Residential	999,094.86	(82,177.74)	(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
634	47OR	4009	4813	Unbilled Gas Revenue - Industrial	2,820,380.00	24,382.08	(22,380.00)	1,141,878.06	1,141,878.06	1,141,878.06	1,141,878.06	1,141,878.06	1,141,878.06	1,141,878.06	1,141,878.06	1,141,878.06
635	47OR	4009	4813	Unbilled Gas Revenue - Intermittent Industrial	47,343.45	(1,561.66)	(1,964.01)	18,406.83	68,118.36	99,234.39	100,444.61	48,281.12	10,446.16	(85.16)	(32,783.61)	52,598.97
636	47WA	4009	4800	Unbilled Gas Revenue - Residential	3,374,622.68	(1,344.14)	(2,463,980.00)	1,888,464.21	5,241,236.08	7,130,166.52	8,034,036.77	8,135,627.71	6,982,139.33	7,631,615.78	3,903,787.65	(2,017,201.21)
637	47WA	4009	4813	Unbilled Gas Revenue - Industrial	2,082,282.00	16,864.63	(1,611,437.82)	1,025,961.48	3,241,911.48	4,721,962.80	5,198,958.49	5,792,423.85	4,516,556.35	1,292,667.87	(3,501,522.79)	2,176,500.00
638	47WA	4009	4811	Unbilled Gas Revenue - Intermittent Commercial	237.33	45.73	(50.18)	50.18	(40.89)	(57.24)	50.18	(65.78)	50.18	(242.21)	(175.34)	(148.01)
639	47WA	4009	4813	Unbilled Gas Revenue - Intermittent Industrial	13,072.31	810.06	(4,688.57)	6,377.51	19,799.46	47,956.29	65,917.63	59,345.55	75,562.24	65,454.62	(18,245.77)	(33,675.28)
640	47WA	4009	4800C	Gas Billed Revenue - Residential Conservation	(6,000.00)	(6,000.00)	(6,000.00)	(6,000.00)	(6,000.00)	(6,000.00)	(6,000.00)	(6,000.00)	(6,000.00)	(6,000.00)	(6,000.00)	
641	47WA	4009	4810C	Gas Billed Revenue - Commercial Conservation	-	1,085.63	(4,618.29)	42,371.89	145,269.76	188,404.65	214,108.72	100,995.93	236,651.49	9,639.07	(20,097.54)	
642	47OR	4880	MSRV	Misc Gas Service Revenue - Miscellaneous	(140,862.17)	(12,256.15)	(26,549.47)	(44,803.13)	(66,006.01)	(86,072.63)	(100,734.47)	(119,149.39)	(127,065.43)	(137,027.87)	(145,581.17)	
643	47OR	4880	SLMD	Misc Gas Service Revenue - Service Line Modifications	-	-	-	-	-	-	-	-	-	-		
644	47WA	4880	DAMG	Misc Gas Service Revenue - 3rd Party Damages	(11,007.20)	-	2,041.34	2,041.34	2,041.34	2,041.34	2,041.34	1,388.54	(1,338.00)	(5,098.68)	(6,738.68)	
645	47WA	4880	MMAT	Misc Gas Service Revenue - Miscellaneous Material Sales	(856.89)	-	-	-	-	-	-	-	-	-		
646	47WA	4880	MSRV	Misc Gas Service Revenue - Miscellaneous	(686,266.72)	(66,421.89)	(129,116.00)	(259,174.85)	(305,446.20)	(343,104.03)	(371,966.42)	(398,405.15)	(421,188.39)	(453,639.51)	(482,826.39)	
647	47WA	4880	SLMD	Misc Gas Service Revenue - Service Line Modification	(60,727.89)	-	46,228.06	37,914.30	37,914.30	35,449.10	35,449.10	26,315.14	19,593.03	5,211.08	495.60	
648	47OR	4880	4881	Gas Transport Revenues - Large Volume Industrial	(2,711,571.98)	(215,774.49)	(452,141.57)	(671,307.48)	(910,733.08)	(1,144,418.47)	(1,403,899.29)	(1,697,514.43)	(2,020,963.89)	(2,408,038.52)	(2,847,273.72)	
649	47OR	4880	4883	Gas Transportation Revenues - Electric Generation Industrial	(1,423,373.84)	(1,331,375.94)	(499,888.83)	(800,246.18)	(959,888.83)	(1,070,020.67)	(1,197,426.87)	(1,326,083.05)	(1,471,780.99)	(1,625,712.59)	(1,789,780.38)	
650	47WA	4880	4881	Gas Transportation Revenues - Large Volume Industrial	(1,540,260.67)	(1,278,826.80)	(2,638,578.72)	(3,976,110.99)	(5,294,653.73)	(6,640,503.74)	(7,808,074.61)	(9,039,951.93)	(10,249,959.12)	(11,486,160.49)	(12,814,088.75)	
651	47WA	4880	4883	Gas Transportation Revenues - Electric Generation Industrial	(7,749,163.65)	(6,073,031.52)	(1,339,174.65)	(2,038,186.07)	(2,666,870.58)	(3,295,795.58)	(3,926,736.72)	(4,442,861.89)	(4,959,807.60)	(5,472,927.34)	(6,012,927.34)	
652	47WA	4881	4881	Unbilled Gas Transport Revenues - Large Volume Industrial	110,979.96	(6,283.74)	(60,593.62)	32,621.70	46,826.77	72,798.12	46,553.53	(8,371.58)	(19,460.04)	(61,336.62)	(4,417.02)	
653	47WA	4881	4883	Unbilled Gas Transport Revenues - Electric Generation Industrial	43,315.20	8,890.68	2,866.25	15,287.16	54,019.31	122,421.04	86,934.59	(183,745.92)	(164,574.30)	20,215.52	2,363.76	
654	47OR	4881	4881	Unbilled Gas Transport Revenues - Large Volume Industrial	14,614.98	(20,426.59)	(8,444.68)	(22,974.89)	(17,437.82)	(43,341.43)	(39,704.28)	(51,336				

Case
Wor
For

Allocator (3-Factor Formula)
WA 0.75
OR 0.25

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				1,559,912,655.75	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	66,658								66,658.31	
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)								(2,299.96)	
60	809								809.93	
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		(53,636)							(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		106							105.63	
100		(596)							(595.98)	
101		(10,417)							(10,416.67)	
102		18,028							18,025.67	
103		(36)							(36.29)	
104		(17,623)							(17,623.10)	
105										
106										
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	

Cas
Wor
For

Case No.	Value	Allocator (3-Factor Formula)		Value
		WA	OR	
124	145,363			145,362.84
125	59,042			59,041.97
126	299,713			299,713.02
127	753			753.56
128	342,836			342,835.94
129	10			10.03
130	30,160			30,159.76
131	100			100.05
132	26,537			26,536.75
133	283,899			283,898.54
134	106,901			106,901.08
135	1,715,705			1,715,705.01
136				
137	610,406			610,406.17
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	19,087			19,087.31
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			5,917,711.20
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)		(77,053.54)
170		(292,156.30)		(292,156.30)
171		253,996.91	190,929.48	63,067.43
172		1,551,326.66		1,551,326.66
173	7,170,956			7,170,955.96
174	1,411,639			1,411,639.21
175		(8,744.18)		(8,744.18)
176		2,288.22		2,288.22
177		58,723.83		58,723.83
178		(2,288.22)		(2,288.22)
179		135,781.37		135,781.37
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		78,652.57		78,652.57
199		91,443.91		91,443.91
200		226,402.43		226,402.43
201		52,739.90		52,739.90
202		53,976.54		53,976.54
203		53,086.68		53,086.68
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)		(63,574.50)
209		(1,602,954.43)		(1,602,954.43)
210				
211				
212		723,815.15		723,815.15
213				
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			372,782.38	372,782.38
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		(820)		(819.72)
249		(50,457)		(50,456.72)

Cas
Wor
For

			Allocator (3-Factor Formula)		
			WA	OR	
250	186,581				186,581
251	(33,056)				(33,056)
252	3,092,865				3,092,865.49
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		904,333.84			904,333.84
302		131,365.32			131,365.32
303		789,325.04			789,325.04
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		1,390.21			1,390.21
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		4,557.49			4,557.49
330					
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		(8,344,449.00)			(8,344,449.00)
339		(0.00)			(0.00)
340		192,982.26			192,982.26
341		(44,879.30)			(44,879.30)
342		(4,955.69)			(4,955.69)
343		5,364,692.27			5,364,692.27
344		2,285,405.03			2,285,405.03
345		20,224,388.79			20,224,388.79
346		(0.00)			(0.00)
347		336,353.54			336,353.54
348		111,129.00			111,129.00
349		38,304.70			38,304.70
350		(4,881,609.00)			(4,881,609.00)
351		(1,339,674.13)			(1,339,674.13)
352		(12,201,168.80)			(12,201,168.80)
353		(9,260.16)			(9,260.16)
354		(2,397.51)			(2,397.51)
355		(27,976.20)			(27,976.20)
356		(22,767.17)			(22,767.17)
357					
358					
359					
360		(506.10)			(506.10)
361					
362		105,873.65			105,873.65
363		(536,958.58)			(536,958.58)
364		76.02			76.02
365		79,463.09			79,463.09
366		26,884.87			26,884.87
367					
368					
369		628.43			628.43
370					
371					
372		5,822,083.33			5,822,083.33
373					
374					
375					
376					
377					

Cas
Wor
For

	Allocated (3-Factor Formula)		0.75	0.25
	WA	OR		
377		(1,000.00)		(1,000.00)
379		(34,261,551.227)		(34,261,551.227)
381		14,886.66		14,886.66
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	1,602,504			1,602,504.43
404	63,575			63,574.50
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		(42,500,000.00)		(42,500,000.00)
412				
413				
414				
415	(3,232,246.92)			(3,232,246.92)
416	(329,485.29)			(329,485.29)
417	(19,276,743.66)			(19,276,743.66)
418	(120,962.51)			(120,962.51)
419	(4,898,122.54)			(4,898,122.54)
420	(1,180,897.16)			(1,180,897.16)
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	4,952.57			4,952.57
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		(589,062.79)		(589,062.79)
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	(443,965.52)			(443,965.52)
451	(24,135.00)			(24,135.00)
452	0.00			0.00
453	(134,847.86)			(134,847.86)
454	(84,120.79)			(84,120.79)
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	1,272.86			1,272.86
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	(688,547.37)			(688,547.37)
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	(913.55)			(913.55)
471	(395,418.76)			(395,418.76)
472	(1,239,657.66)			(1,239,657.66)
473		(1,753,333.33)		(1,753,333.33)
474				
475		(174,983.36)		(174,983.36)
476		(647,488.57)		(647,488.57)
477				
478	(436,333.34)			(436,333.34)
479	(310,537.50)			(310,537.50)
480	(212,485.94)			(212,485.94)
481	(227,837.50)			(227,837.50)
482	(675,500.00)			(675,500.00)
483	(214,062.50)			(214,062.50)
484	(227,083.33)			(227,083.33)
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	(96,056.02)			(96,056.02)
491	(9,541.39)			(9,541.39)
492	(97,947.91)			(97,947.91)
493	(1,670,489.73)			(1,670,489.73)
494	(899,667.08)			(899,667.08)
495	(388,086.06)			(388,086.06)
496	(119,849.50)			(119,849.50)
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)
501	(2,074,354.97)			(2,074,354.97)
502	(512,097.98)			(512,097.98)
503	(116,931.61)			(116,931.61)
504	(263,077.69)			(263,077.69)
505	(873,210.24)			(873,210.24)
506				

Case
Wor
For

		Allocator (3-Factor Formula)		
		WA	OR	
				0.75
				0.25
507	(20,767.66)			(20,767.66)
508	485,211.62			485,211.62
509	(559,202.48)			(559,202.48)
510	(48,504.55)			(48,504.55)
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	(3,929,671.67)			(3,929,671.67)
516	(79,792,288.24)			(79,792,288.24)
517	(69,981.66)			(69,981.66)
518	(69.17)			(69.17)
519	(1,392,674.82)			(1,392,674.82)
520	-			-
521		7,126,954.95		7,126,954.95
522		(3,384,844.94)		(3,384,844.94)
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)
535				
537				
538	(10,352,214.12)			(10,352,214.12)
539	(466,500.00)			(466,500.00)
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		(68,803,253.12)	(51,719,391.84)	(17,083,843.28)
545				
546	(94,337.50)			(94,337.50)
547		(3,304,653.20)	(2,484,107.81)	(820,545.39)
548		(37,636.53)	(28,291.38)	(9,345.15)
549		4,280.16	3,217.40	1,062.76
550		84,379.25	63,427.88	20,951.37
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	788,626.02			788,626.02
561		(936,636.40)		(936,636.40)
562		(228,471.57)		(228,471.57)
563		(412,504.52)		(412,504.52)
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		51,002,561.16	38,338,625.22	12,663,935.93
571	(2,368,607.50)			(2,368,607.50)
572	(239.25)			(239.25)
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		(222,919.50)		(222,919.50)
580		9,982,641.35		9,982,641.35
581		9,982,641.35		9,982,641.35
582		38,334,277.39		38,334,277.39
583		(37,301,149.98)	(28,039,273.99)	(9,261,875.99)
584		320,910.11		320,910.11
585		-		-
586		873,740.37		873,740.37
587		(769,528.22)		(769,528.22)
588		(4,514,008.53)	(4,514,008.53)	
589		490,368.10		490,368.10
590		1,788,476.31		1,788,476.31
591		6,810,770.88		6,810,770.88
592		(56,969.06)	(42,823.64)	(14,145.42)
593		(639,883.26)		(639,883.26)
594				
595	(44,141,753.80)			(44,141,753.80)
596		156,538.12		156,538.12
597		(82,693.30)		(82,693.30)
598		(13,063.95)	(13,063.95)	
599		(56,006.40)		(56,006.40)
600	(3,460,059.93)			(3,460,059.93)
601		(13,970,331.33)	(13,970,331.33)	
602		(22,573.81)	(22,573.81)	
603		(48,092,446.69)	(48,092,446.69)	

