

**BEFORE THE WASHINGTON
UTILITIES & TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

CASCADE NATURAL GAS CORPORATION,

Respondent.

DOCKET UG-210755

**ON BEHALF OF THE
WASHINGTON STATE OFFICE OF THE ATTORNEY GENERAL
PUBLIC COUNSEL UNIT**

EXHIBIT MAC-__X

Cascade Natural Gas Corporation Commission Basis
Annual Report 2020, with Workpapers

May 25, 2022

CASCADE NATURAL GAS CORPORATION

Statement of Operations and Rate of Return

Twelve Months Ended

December 31, 2020

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 12/31/2020

	Month	Twelve Months
OPERATING REVENUES		
Natural Gas Sales	36,318,938	239,620,241
Transportation Revenue	2,270,311	25,108,663
Other Operating Revenue	119,954	783,349
	<u>38,709,203</u>	<u>265,512,253</u>
Less: Natural Gas & Production Costs	20,008,046	134,273,488
Revenue Taxes	3,114,173	22,359,047
OPERATING MARGIN	<u>15,586,984</u>	<u>108,879,718</u>
OPERATING EXPENSES		
Production	27,475	321,353
Distribution	1,930,261	20,522,671
Customer Accounts	770,099	5,675,689
Customer Service & Informational	936,767	6,424,242
Sales	2,334	19,846
Administrative & General	2,303,754	19,311,205
Depreciation & Amortization	2,251,148	26,511,110
Property, Payroll & Misc. Taxes	376,038	4,379,802
Federal Income Taxes	1,354,989	1,029,886
Total Operating Expenses	<u>9,952,865</u>	<u>84,195,804</u>
NET OPERATING INCOME	<u>5,634,119</u>	<u>24,683,914</u>
RATE BASE	<u>475,679,695</u>	<u>420,487,637</u>
RATE OF RETURN	<u>1.18%</u>	<u>5.87%</u>

SCHEDULE OF RATE BASE

Utility Plant In Service	956,665,112	891,929,191
Accumulated Depreciation	(415,169,295)	(403,973,529)
Net Utility Plant	<u>541,495,817</u>	<u>487,955,662</u>
Other:		
Contributions in Aid of Construction	-	-
Customer Advances for Construction	(3,032,534)	(3,317,763)
Accumulated Deferred Income Taxes	(77,533,346)	(77,188,638)
Deferred Debits	-	-
Subtotal	<u>460,929,937</u>	<u>407,449,261</u>
Working Capital	14,749,758	13,038,376
TOTAL RATE BASE	<u>475,679,695</u>	<u>420,487,637</u>

All rate base items in the "Twelve Months" column represent average monthly average

RATE OF RETURN

Cascade Natural Gas Corporation
SUMMARY OF OPERATIONS & ADJUSTMENTS
FOR THE 12 MONTH PERIOD ENDED 12/31/20

Line No.	Description (a)	Statement of Operations Per Books (b)	Weather Normalization Adjustment (c)	Advertising Adjustment (d)	Executive Incentive Adj. (e)	Commission Basis Restated Total (f)
	Operating Revenue					
1	Natural Gas Sales	\$ 239,620,241	\$ 0	0		\$ 239,620,241
2	Gas Transportation Revenue	25,108,663		0		25,108,663
3	Other Operating Revenue	783,349		0		783,349
4	Subtotal	\$ 265,512,253	\$ 0	0	0	\$ 265,512,253
5	LESS: Nat. Gas/Production Costs	134,273,488				134,273,488
6	Revenue Taxes	22,359,047				22,359,047
7	Operating Margin	108,879,718	\$ 0	0	0	\$ 108,879,718
	Operating Expenses					
8	Production	321,353				321,353
9	Distribution	20,522,671	0	0		20,522,671
10	Customer Accounts	5,675,689	0	0		5,675,689
11	Customer Service & Information	6,424,242	0	0		6,424,242
12	Sales	19,846	0	(20,209)		(363)
13	Administrative & General	19,311,205	0	0	(1,584,886)	17,726,319
14	Depreciation & Amortization	26,511,110	0	0		26,511,110
15	Prop./Payroll/Misc. Taxes	4,379,802	0	0		4,379,802
16	Federal Income Taxes	1,029,886	0	4,244	332,826	1,366,956
17	Total Operating Expenses	\$ 84,195,804	\$ 0	(15,965)	(1,252,060)	\$ 82,927,779
18	Net Operating Income	\$ 24,683,914	\$ 0	15,965	1,252,060	\$ 25,951,939
	Rate Base					
18	Plant In Service	\$ 891,929,191	\$			\$ 891,929,191
19	Accumulated Depreciation	(403,973,529)				(403,973,529)
20	Contributions In Aid	0				0
21	Cust. Adv. For Constr.	(3,317,763)				(3,317,763)
22	Accum. Deferred Income Taxes	(77,188,638)				(77,188,638)
23	Deferred Debits	0				0
24	Working Capital Allowance	13,038,376				13,038,376
25	Total	\$ 420,487,637	\$ 0	0	0	\$ 420,487,637
26	Rate Of Return	5.87%				6.17%

UG-190210 ROR

7.24%

ADJUSTMENTS

Accounting Adjustments
Twelve Months Ended 12/31/20

The following accounting adjustments are necessary to restate recorded utility operating results for the 12 months ended December 31, 2020.

1. **Advertising Adjustment** – Reduce Sales Expense by \$20,209 to account for below-the-line advertising.
2. **Executive Incentive** - Reduced Executive Incentives by \$1,584,886.

Cascade Natural Gas Corporation
 EXECUTIVE INCENTIVES
 State of Washington
 Twelve Months Ended December 31, 2020

WA-Direct	\$	371,530.14
WA-Allocated	\$	430,638.63
MDU-WA	\$	1,098,576.59
MDUR- WA	\$	952,598.30
	\$	2,853,343.66

MDUR Exec Incentive Plan	\$	876,976.42
MDUR Employee Incentive Plan	\$	221,600.17
MDU Exec Incentive Plan	\$	707,909.22
MDU Employee Incentive Plan	\$	244,689.09
CNG Direct Employee Incentive Plan	\$	371,530.14
CNG Allocated Employee Incentive Plan	\$	430,638.63
	\$	2,853,343.67
Total WA Executive Incentives	\$	1,584,885.64
Remove Executive Incentives	\$	(1,584,885.64)

Cascade Natural Gas Corporation PROMOTIONAL ADVERTISING EXPENSE ADJUSTMENT State of Washington				
Line No.	Description		CY 2020	Amount
	(a)		(b)	(c)
	Promotional Advertising (WA Only)			
1	Twelve Months Ending 12/31/20		\$ 20,209	
2	Removal			<u>\$ (20,209)</u>

Cascade Natural Gas Corporation
Working Capital (AMA)
For the Twelve Months Ended December 31, 2020

Table with columns for AA, 2019 LTD, 2019 YTD, 2020 LTD, 2020 YTD, 2020 LTD, 2020 YTD, 2020 LTD, 2020 YTD, 2020 LTD, 2020 YTD, 2020 LTD, 2020 YTD, 2020 LTD, 2020 YTD, 2020 LTD, 2020 YTD, 2020 LTD, 2020 YTD, 2020 LTD, 2020 YTD. Rows include various financial items such as Prepayments, Accrued Gas Revenues, and Debt Issuance.

**Cascade Natural Gas Corporation
Working Capital (AMA)
For the Twelve Months Ended December 31, 2020**

	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA		
	2019 LTD	2020 LTD	2020 LTD	2020 LTD	2020 LTD	2020 LTD	2020 LTD	2020 LTD	2020 LTD	2020 LTD	2020 LTD	2020 LTD	2020 LTD	2020 LTD	2020 LTD		
	1	1	2	3	4	5	6	7	8	9	10	11	12	12	12		
	1	1	2	3	4	5	6	7	8	9	10	11	12	12	12		
420 47	2330	045	Notes payable to Associated Companies	-	-	-	-	-	-	-	-	-	-	-	-		
421																	
422 47	2321	1	Trade Accounts Payable	(6,520,933.01)	(2,566,785.16)	(1,553,952.74)	(3,918,656.59)	(1,923,501.23)	(3,159,733.53)	(2,474,586.72)	(1,111,845.61)	(2,126,229.83)	(2,153,492.65)	(2,518,397.61)	(3,147,322.17)	(2,255,512.64)	(2,586,893.89)
423 47	2322	000	Accts Pay - VISA Credit Card - PNC Bank	(440,504.10)	(553,474.36)	(437,749.96)	(323,004.65)	(191,861.93)	(284,032.96)	(444,507.86)	(480,847.84)	(654,632.56)	(535,765.94)	(523,753.18)	(686,195.36)	(425,566.02)	(489,041.81)
424 47	2322	009	Accts Pay - Miscellaneous	(1,112,884.77)	(905,972.90)	(1,137,805.16)	(805,972.90)	(1,137,805.16)	(719,198.37)	(1,585,213.30)	(991,002.66)	(1,360,950.86)	(1,005,173.93)	(1,715,060.86)	(581,219.64)	(905,269.64)	(835,916.68)
425 47	2322	010	Accts Pay - Cap-Exp	(5,546,502.11)	(3,915,148.94)	(3,391,725.20)	(3,391,725.20)	(3,391,725.20)	(3,391,725.20)	(3,207,263.96)	(3,328,529.75)	(3,916,004.39)	(4,078,387.56)	(4,735,552.19)	(3,983,496.12)	(4,735,552.19)	(3,983,496.12)
426 47	2322	101	Accts Pay - Gas costs	(26,928,352.75)	(21,050,208.91)	(14,345,202.14)	(12,433,168.49)	(9,612,138.19)	(7,566,313.01)	(6,809,422.29)	(7,494,546.12)	(7,355,020.42)	(8,373,940.60)	(9,681,989.14)	(16,749,658.79)	(21,867,233.86)	(12,155,783.45)
427 47	2322	2*	Accts Pay - Bank Charges	(237,373.00)	632.00	(21,314.68)	(44,894.19)	(69,090.70)	(91,511.38)	(111,696.26)	(131,279.06)	(151,528.32)	(192,558.00)	(232,744.38)	(192,558.00)	(119,447.47)	(119,447.47)
428 47	2322	320	Accts Pay - Misc. Payroll Deductions	-	-	18.92	18.92	18.92	18.92	18.92	18.92	18.92	18.92	6.42	6.42	6.42	6.42
429 47	2322	321	Accts Pay - 401K Employee Contribution	101,096.61	(74,194.19)	(73,744.84)	(75,922.59)	49,074.82	49,074.82	49,074.82	49,074.82	(124,440.79)	0.00	0.00	0.00	(108,799.50)	(33,170.35)
430 47	2322	322	Accts Pay - FSA - Medical	(11,663.77)	(11,433.61)	(12,027.45)	(12,438.16)	(17,443.58)	(13,733.33)	(15,173.91)	(17,653.80)	(19,109.58)	(20,744.98)	(19,655.93)	(21,488.98)	(19,588.49)	(16,378.79)
431 47	2322	323	Accts Pay - Child Support	-	111.80	(220.50)	(220.50)	220.50	220.50	(220.50)	(220.50)	(220.50)	(220.50)	(220.50)	(220.50)	(220.50)	(73.37)
432 47	2322	335	Accts Pay - HSA Employee Contribution	(0.00)	-	-	-	-	-	-	-	(20.20)	-	-	-	-	(1.88)
433 47	2322	33A	Accts Pay - 401K Loan Provision	(47,891.30)	(45,309.49)	(45,857.87)	(45,969.71)	(22,348.69)	(22,348.69)	(22,348.69)	(41,756.49)	(19,664.30)	(19,664.30)	(19,664.30)	(19,713.93)	(26,803.99)	(26,803.99)
434 47	2322	401	Accts Pay - CCSB Customer Refund Requests	(8,861.52)	(78.14)	(370.80)	(2,451.72)	(5,495.04)	(1,680.91)	(3,265.89)	(2,018.00)	(1,328.19)	(7,072.53)	893.47	(3,186.93)	(4,563.10)	(2,645.58)
435 47	2323	1	Invoice Pending - Goods O	(3,959,159.53)	(2,132,290.05)	(2,964,117.35)	(1,632,823.61)	(2,944,974.51)	(2,673,549.36)	(4,886,454.30)	(5,238,610.72)	(4,654,764.04)	(5,539,155.02)	(3,480,510.07)	(1,771,711.80)	(2,087,546.22)	(3,353,442.81)
436																	
437 47	2340	001*	Accts Pay - MDU	(1,330,718.17)	(1,766,644.27)	(2,911,432.44)	(1,133,982.07)	(1,254,889.99)	(1,142,177.51)	(2,031,446.63)	(1,127,485.53)	(2,180,106.63)	(1,114,529.39)	(1,449,861.32)	(964,182.72)	(1,569,700.60)	(1,543,913.16)
438 47	2340	004*	Accts Pay - MDUR Resources	(1,029,872.32)	(594,539.09)	(284,533.66)	(790,894.83)	(1,344,105.80)	(933,590.30)	(860,358.08)	(568,868.40)	(988,809.31)	(753,716.54)	(730,854.02)	(399,693.37)	-	(718,903.14)
439 47	2340	007*	Accts Pay - InterSource	-	-	-	-	-	-	-	-	-	-	-	-	-	-
440 47	2340	005*	Accts Pay - Centennial Holdings	(156,065.51)	(1,132,621.67)	(1,193,639.94)	(1,040.00)	(995.71)	(1,040.00)	(43,225.84)	0.00	(228,216.42)	(722.00)	(222,638.92)	(222,216.42)	(252,246.75)	6,497.33
441 47	2340	008*	Accts Pay - Future Source	-	-	-	13,116.00	-	-	13,116.00	13,116.00	12,752.00	12,752.00	-	-	-	-
442 47	2340	048*	Accts Pay - PCEH	-	-	-	-	-	-	-	-	-	-	-	-	-	-
443 47	2340	048*	Accts Pay - IGC	(122,705.44)	(278,601.82)	(272,468.78)	(110,191.73)	(122,371.47)	(105,897.55)	(216,074.43)	(252,342.93)	(252,611.36)	(94,070.03)	(106,146.07)	(95,344.38)	(104,245.61)	(168,299.67)
444 47	2340	060*	Accts Pay - WBI	-	-	-	-	-	-	-	-	-	-	-	-	-	-
445 47	2340	062*	Accts Pay - Knife River	(5,404.10)	1,434.96	(2,495.16)	(1,145.90)	(3,221.83)	1,434.96	(5,164.76)	1,434.96	(7,446.75)	0.00	(6,027.54)	(5,433.37)	(263.52)	(2,380.35)
446	2340	067*	Accts Pay - CSGs	-	-	178.80	178.80	(220.50)	-	-	-	111.95	111.95	111.95	111.95	111.95	111.95
447																	
448 47	2411	1	Tax Collection Pay - Employee Federal Income Tax W/H	-	(110,240.86)	(115,302.10)	-	907.80	907.80	(0.00)	(113,750.31)	(0.00)	(0.00)	(0.00)	(139,722.44)	(34,096.21)	
449 47	2411	2	Tax Collection Pay - Employee FICA W/H	907.80	(80,912.16)	(82,795.07)	907.80	907.80	907.80	(0.00)	(65,483.19)	(0.00)	(0.00)	(0.00)	(86,722.81)	(21,614.54)	
450 47	2411	3	Tax Collection Pay - Employee Medicare W/H	-	-	-	-	-	-	-	-	-	-	-	-	-	
451 47	2412	ORA	Tax Collection Pay - Employee State Income Tax W/H	(0.00)	(12,908.79)	(13,716.53)	-	-	-	-	(13,495.43)	-	-	-	(14,968.48)	(3,967.08)	
452	2412	TR	Tax Collection Pay - Employee State Transit W/H	(1,221.53)	(568.54)	(1,101.55)	(1,507.91)	(1,918.54)	(809.10)	(1,230.39)	(619.19)	(1,041.77)	(1,435.38)	(1,833.62)	(626.85)	(1,472.97)	(1,186.67)
453																	
454			Subtotal Tax Collections Payable	(313.73)	(204,630.35)	(212,915.25)	(600.11)	(1,010.74)	98.70	(1,230.39)	(209,185.21)	(1,041.77)	(1,435.38)	(1,833.62)	(626.85)	(2,404,873.15)	(62,933.70)
455																	
456			TOTAL ACCOUNTS PAYABLE	(47,045,472.37)	(35,199,174.26)	(28,629,270.71)	(26,835,380.30)	(21,636,896.72)	(19,734,432.50)	(22,486,765.77)	(21,638,451.51)	(24,082,052.70)	(24,209,287.74)	(25,462,682.89)	(29,056,693.62)	(35,504,984.39)	(26,670,359.76)
457 47	2282	01	Accrued Provision - Injuries & Damages Current	(30,100.00)	(138,800.00)	(39,300.00)	(39,000.00)	(39,000.00)	(28,900.00)	(198,800.00)	(28,900.00)	(28,900.00)	(28,900.00)	(28,900.00)	(32,700.00)	(36,500.00)	(56,168.67)
458 47	2361	03	Cur Yr Due SGL Automate	(24,135.00)	(24,135.00)	(24,135.00)	(24,135.00)	(24,135.00)	(24,135.00)	(24,135.00)	(24,135.00)	(24,135.00)	(24,135.00)	(24,135.00)	(24,135.00)	(24,135.00)	(24,135.00)
459 47	2361	11	Income Taxes Accrued - Federal	(805,083.21)	(2,962,432.42)	(805,083.21)	(2,962,432.42)	(3,654,107.53)	(3,371,468.21)	(2,549,985.51)	(2,549,985.51)	(2,549,985.51)	(2,549,985.51)	(2,549,985.51)	(30,646.74)	(30,646.74)	(1,110,646.13)
460 47	2361	41	FIN 48 - Current	(103,941.20)	(112,241.21)	(103,941.20)	(112,241.21)	(112,241.21)	(112,241.21)	(112,241.21)	(112,241.21)	(112,241.21)	(112,241.21)	(112,241.21)	(88,263.00)	(51,095.96)	
461 47	2362	10	Other Taxes Accrued - FICA	(139,783.25)	(162,732.12)	(166,497.94)	(97,720.68)	(14,743.53)	(14,743.53)	(15,651.33)	(15,651.33)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(46,469.34)
462 47	2362	109	Other Taxes Accrued - FICA - Incentive Comp	(147,991.14)	(158,654.45)	(207,686.89)	(27,736.63)	(34,853.00)	(34,853.00)	(34,853.00)	(34,853.00)	(53,998.90)	(68,141.31)	(68,141.31)	(68,141.31)	(68,141.31)	(68,141.31)
463 47	2362	102	Other Taxes Accrued - FICA - Deferred	-	-	-	-	-	-	-	-	-	-	-	-	-	-
464 47	2362	1021	Other Taxes Accrued - FICA - Deferred-Noncurrent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
465 47	2362	105	Other Taxes Accrued - Medicare	-	-	-	-	(6,430.70)	(8,912.54)	(11,274.58)	(15,940.27)	(17,190.50)	(24,205.68)	(25,452.03)	(32,452.03)	(12,164.41)	
466 47	2362	111	Other Taxes Accrued - Federal Unemployment	(11,252.53)	(15,316.63)	(14,222.28)	(14,262.33)	(13.45)	(13.45)	(13.45)	(0.00)	(63.07)	(114.03)	(202.83)	(227.10)	(277.43)	(4,184.47)
467 47	2362	301	Other Taxes Accrued - Worker's Compensation-St	-	-	-	-	-	-	-	-	-	-	-	-	-	-
468 47	2362	OR	Other Taxes Accrued - Oregon Unemployment	(5,342.62)	(9,168.63)	(14,901.46)	(19,833.76)	(7,338.38)	(10,507.63)	(12,204.15)	(2,366.80)	(2,725.69)	(2,968.49)	(451.67)	(586.79)	(761.08)	(7,175.44)
469 47	2362	OR1	Other Taxes Accrued - Oregon Workers Comp	-	-	-	-	5,575.28	5,575.28	19,314.25	27,515.26	35,572.04	35,572.04	35,572.04	35,572.04	20,712.64	
470 47	2362	OR2	Other Taxes Accrued - Oregon Workers Comp Benefit Assist	(766.71)	(339.10)	(559.65)	(800.31)	(309.22)	(555.15)	(790.96)	(376.91)	(624.93)	(644.89)	(297.39)	(798.49)	(566.73)	
471 47	2362	WA	Other Taxes Accrued - Washington Unemployment	(428,125.00)	(17,651.93)	(32,159.51)	(41,448.14)	(13,205.37)	(20,070.23)	(26,822.29)	(5,952.13)	(9,698.35)	(1,272.75)	(1,818.18)	(2,235.43)	(2,235.43)	(2,235.43)
472 47	2362	WA1	Other Taxes Accrued - Washington Workers Comp	(79,662.61)	(99,596.55)	(79,662.61)	(92,063.86)	(118,008.40)	(63,411.67)	(88,005.60)	(117,005.89)	(67,879.72)	(93,655.05)	(119,246.76)	(62,318.50)	(44,977)	(85,683.82)
473 47	2362	WA2	Other Taxes Accrued - Washington Workers Comp	(23,699.43)	(33,334.13)	(24,861.22)	(32,567.26)	(39,969.23)	(16,275.89)	(23,821.78)	(33,574.15)	(19,434.45)	(26,763.35)	(34,			

Cascade Natural Gas Corporation
 Working Capital (AMA)
 For the Twelve Months Ended December 31, 2020

	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA		
	2019	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020		
	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		
	12	1	2	3	4	5	6	7	8	9	10	11	12	1	2		
	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---		
550 47	2520	000	Customer Advances for Construction - Balance	(3,301,647.39)	(3,207,151.42)	(3,207,151.42)	(3,072,402.95)	(3,072,402.95)	(3,072,402.95)	(3,072,402.95)	(3,072,402.95)	(3,072,402.95)	(3,072,402.95)	(3,072,402.95)	(3,072,402.95)	(3,072,402.95)	
551 47	2520	100	Customer Advances for Construction - Addition	(55,161.33)	-	-	-	-	-	-	-	-	-	-	-	-	
552 47	2520	200	Customer Advances for Construction - Refund	6,854.11	-	-	-	-	-	-	-	-	-	-	-	-	
553 47	2520	2992	Customer Advances for Construction - DCCC/CC Refundable	(985,988.22)	(982,856.14)	(976,254.63)	(954,995.57)	(936,504.82)	(934,089.88)	(934,089.88)	(934,089.88)	(934,089.88)	(934,089.88)	(934,089.88)	(934,089.88)	(934,089.88)	
554 47	2520	300	Customer Advances for Construction - Forfeitures	140,365.52	-	-	-	-	-	-	-	-	-	-	-	-	
555 47	2539	0101	Other Deferred Credits - Customer Unclaimed Credit	100,684.96	-	-	-	-	-	-	-	-	-	-	-	-	
556 47	2539	0104	Pension Contribution	(6,699,766.69)	(6,683,226.11)	(6,666,685.53)	(6,650,144.95)	(6,633,604.37)	(6,617,063.79)	(6,600,523.21)	(6,584,002.63)	(6,567,482.05)	(6,550,961.47)	(6,534,440.89)	(6,517,920.31)	(6,501,400.73)	
557 47	2539	0106	Other Deferred Credits - SGI Automotive	(24,135.00)	(24,135.00)	(24,135.00)	(24,135.00)	(24,135.00)	(24,135.00)	(24,135.00)	(24,135.00)	(24,135.00)	(24,135.00)	(24,135.00)	(24,135.00)	(24,135.00)	
558 47	2539	0108	FAS 158 - MDUR Pension	(1,045,610.00)	(1,045,610.00)	(1,045,610.00)	(1,045,610.00)	(1,045,610.00)	(1,045,610.00)	(1,045,610.00)	(1,045,610.00)	(1,045,610.00)	(1,045,610.00)	(1,045,610.00)	(1,045,610.00)	(1,045,610.00)	
559 47	2539	0109	FAS 158 - MDUR Post-Retirement	197,919.00	197,919.00	197,919.00	197,919.00	197,919.00	197,919.00	197,919.00	197,919.00	197,919.00	197,919.00	197,919.00	197,919.00	197,919.00	
560 47	2540	20217	Other Regulatory Liabilities - Federal ImpOR rate change	(7,963,385.44)	(7,866,620.95)	(7,769,856.48)	(7,673,092.11)	(7,578,327.84)	(7,479,563.30)	(7,382,798.90)	(7,286,034.58)	(7,189,270.18)	(7,092,505.75)	(6,995,741.32)	(6,898,976.96)	(6,802,212.47)	
561 47	2540	20222	Reg Liab Post Retirement FAS 158	-	-	-	-	-	-	-	-	-	-	-	-	-	
562 47OR	2282	03	Accrued Provision - Injuries & Damages NC (Eugene MGP)	(46,000.00)	(76,000.00)	(76,000.00)	(76,000.00)	(76,000.00)	(114,088.42)	(114,441.45)	(114,441.45)	(114,441.45)	(114,441.45)	(114,441.45)	(114,441.45)	(114,441.45)	
563 47OR	2530	02011	Core Gas Supply Hedging	-	-	-	-	-	-	-	-	-	-	-	-	-	
564 47OR	2540	01999	Other Regulatory Liabilities - Unbilled Amortization	179,237.64	151,953.55	136,575.35	107,048.28	45,341.29	29,062.10	16,585.49	9,743.81	16,865.82	24,937.03	77,544.39	44,383.80	50,222.24	
565 47OR	2540	20476	Other Regulatory Liabilities - Adjustment Clearing	-	-	-	-	-	-	-	-	-	-	-	-	-	
566 47OR	2540	20488	Other Regulatory Liabilities - Unprotected EDIT	(842,630.59)	(796,870.08)	(769,356.84)	(743,397.41)	(731,200.06)	(743,682.70)	(761,850.62)	(785,308.30)	(812,801.99)	(838,357.86)	(858,467.52)	(866,415.31)	(874,003.76)	
567 47OR	2540	20489	Other Regulatory Liabilities - OR Temp Federal Income Tax Credit	(1,171,372.06)	(951,479.00)	(806,519.13)	(696,519.13)	(591,479.00)	(470,378.90)	(337,398.10)	(231,221.04)	(158,901.55)	(93,924.16)	(50,000.00)	(28,000.00)	(15,000.00)	
568 47G	2540	1000R	Adjustment Clearing	1,834,755.01	1,596,395.53	1,410,155.84	1,242,867.26	1,156,237.67	1,111,375.22	1,082,663.23	1,066,785.53	1,050,408.69	1,037,460.08	1,024,511.47	1,011,562.86	1,000,000.00	
569 47G	2540	100W	Adjustment Clearing	1,603,848.95	1,412,156.89	1,267,536.72	1,131,301.33	1,117,677.46	1,196,592.28	1,300,912.07	1,397,859.57	1,488,696.62	1,567,904.28	1,646,949.15	1,726,298.02	1,805,746.89	1,885,195.76
570 47WA	2282	02	Accrued Provision - Injuries & Damages NC (Bremerton MGP)	(9,591,418.18)	(9,556,547.01)	(9,507,568.67)	(9,428,524.58)	(9,320,958.08)	(9,204,719.19)	(9,076,469.40)	(8,945,220.66)	(8,812,072.02)	(8,678,923.38)	(8,545,774.74)	(8,412,626.10)	(8,279,477.46)	(8,146,328.82)
571 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)	
572 47WA	2530	02010	Core Gas Supply Hedging	-	-	-	-	-	-	-	-	-	-	-	-	-	
573 47WA	2540	01999	Other Regulatory Liabilities - Unbilled Amortization	189,403.67	157,459.07	150,608.34	120,268.37	117,058.82	117,058.82	117,058.82	117,058.82	117,058.82	117,058.82	117,058.82	117,058.82	117,058.82	
574 47WA	2540	20201	Other Regulatory Liabilities - SFAS 109 Regulatory	(47,103,890.74)	(46,880,443.71)	(46,657,289.70)	(46,434,416.76)	(46,214,109.17)	(45,993,801.61)	(45,773,494.05)	(45,553,186.52)	(45,332,913.86)	(45,112,624.32)	(44,892,346.76)	(44,672,074.20)	(44,451,801.64)	
575 47WA	2540	20480	Other Regulatory Liabilities - Adjustment Clearing	-	-	-	-	-	-	-	-	-	-	-	-	-	
576 47WA	2540	20481	Other Regulatory Liabilities - Protected-Plus EDIT	(1,014,491.10)	(894,858.24)	(794,854.68)	(696,653.42)	(643,447.95)	(670,622.71)	(713,880.41)	(757,506.75)	(805,636.92)	(847,365.78)	(883,650.67)	(919,940.53)	(956,230.39)	
577 47WA	2540	20482	Other Regulatory Liabilities - Protected-Plus EDIT grossup	(228,610.16)	(182,916.69)	(150,892.02)	(114,602.38)	(83,659.82)	(58,736.53)	(38,824.24)	(22,918.13)	(14,398.07)	(9,000.00)	(5,000.00)	(3,000.00)	(2,000.00)	
578 47WA	2540	20483	Other Regulatory Liabilities - Unprotected EDIT	(450,758.74)	(395,159.00)	(371,648.24)	(364,929.15)	(364,929.15)	(364,929.15)	(364,929.15)	(364,929.15)	(364,929.15)	(364,929.15)	(364,929.15)	(364,929.15)	(364,929.15)	
579 47WA	2540	20484	Other Regulatory Liabilities - Unprotected EDIT grossup	(99,382.62)	(86,282.03)	(77,949.38)	(68,665.66)	(64,781.62)	(70,508.43)	(78,152.22)	(85,944.55)	(94,316.26)	(101,941.29)	(108,796.62)	(115,652.05)	(122,507.48)	
580 47WA	2540	20485	Other Regulatory Liabilities - Temp Federal Income Tax Credit	0.00	-	-	-	-	-	-	-	-	-	-	-	-	
581 47WA	2540	20486	Other Regulatory Liabilities - Temp Federal Income Tax Credit grossup	-	-	-	-	-	-	-	-	-	-	-	-	-	
581 47WA	2540	20487	Other Regulatory Liabilities - Difference Temp Federal Income Tax Credit	-	-	-	-	-	-	-	-	-	-	-	-	-	
582 47	1860	20209	Regulatory Asset - ARO	52,645,191.76	53,008,723.77	53,373,764.26	53,740,320.20	54,108,398.35	54,478,005.83	54,849,149.48	55,221,836.28	55,596,073.31	55,971,867.76	56,349,226.76	56,724,157.15	57,103,189.78	
583			TOTAL DEFERRED CREDITS	(104,913,886.56)	(104,539,129.88)	(104,220,461.31)	(103,621,704.39)	(103,172,601.15)	(102,692,762.02)	(102,221,808.00)	(101,753,939.63)	(101,285,060.00)	(100,816,280.00)	(100,347,475.24)	(99,882,626.59)	(99,413,772.84)	
584																	
585 47	2550	1	Deferred Investment Tax Credits	(201,910.04)	(198,408.46)	(194,906.88)	(191,405.30)	(187,903.72)	(184,402.14)	(180,900.56)	(177,398.98)	(173,897.40)	(170,395.82)	(166,894.24)	(163,392.66)	(159,891.08)	
586 47	2820	961	Accum DIT - Federal FAS109 grossup	9,711,531.89	9,665,491.22	9,619,510.99	9,573,588.73	9,528,195.49	9,482,802.21	9,437,408.97	9,392,015.72	9,346,626.64	9,301,240.10	9,255,846.85	9,210,463.06	9,165,079.27	
587 47	2820	962	Accum DIT - Federal FAS109 adjustment	37,290,719.92	37,112,246.85	36,933,982.77	36,755,919.16	36,579,685.45	36,403,451.80	36,227,218.08	36,051,000.00	35,874,775.66	35,702,551.32	35,530,326.98	35,358,102.64	35,185,878.30	
588 47	2820	96301	Accum DIT - Federal Utility Plant Deferred, APB11, RB	(0.00)	-	-	-	-	-	-	-	-	-	-	-		
589 47	2820	965	Accum DIT - Federal Oregon Rate Change Def	496,455.14	552,476.08	454,123.14	389,023.08	356,019.25	328,315.86	409,314.90	(659,729.17)	(699,982.77)	(740,236.27)	(780,489.77)	(820,743.27)		
590 47	2830	961	Accum DIT - Federal FAS109 grossup	1,662,982.30	1,642,066.59	1,621,150.94	1,579,319.63	1,537,488.28	1,516,572.62	1,516,572.62	1,516,572.62	1,516,572.62	1,516,572.62	1,516,572.62	1,516,572.62	1,516,572.62	
591 47	2830	962	Accum DIT - Federal FAS109 adjustment	6,326,861.03	6,246,209.34	6,165,557.71	6,084,906.06	6,004,254.48	5,923,602.78	5,842,951.18	5,762,299.55	5,681,647.88	5,601,000.21	5,520,344.61	5,439,688.94	5,359,041.35	
592 47	2830	96302	Accum DIT - Federal Unamortized Loss on Reacquired Debt, RB	-	-	-	-	-	-	-	-	-	-	-	-		
593 47	2830	964	Accum DIT - Federal Def Tax Liability, NonReg	(666,160.87)	(666,160.87)	(666,160.87)	(666,160.87)	(666,160.87)	(666,160.87)	(666,160.87)	(666,160.87)	(666,160.87)	(666,160.87)	(666,160.87)	(666,160.87)		
594 47	2830	965	Accum DIT - Federal Def Tax Liability, NC, Reg	(41,379,613.53)	(40,385,860.90)	(39,030,996.99)	(37,555,823.57)	(36,937,164.84)	(36,756,805.10)	(36,970,044.26)	(37,158,262.82)	(37,482,682.03)	(37,862,882.03)	(38,243,133.69)	(38,623,485.25)		
595 47OR	2820	861	Accum DIT - State FAS109 grossup	850,011.25	845,981.50	841,957.03	837,937.64	833,918.38	829,899.45	825,880.52	821,861.59	817,842.66	813,823.73	809,804.80	805,785.87		
596 47OR	2820	862	Accum DIT - State FAS109 adjustment	(748,372.32)	(743,275.86)	(738,161.09)	(733,028.77)	(727,736.32)	(722,443.85)	(717,151.38)	(711,858.90)	(706,566.42)	(701,273.95)	(695,981.47)	(690,689.00)		
597 47OR	2820	86301	Accum DIT - State Utility Plant Deferred, APB11, RB	(4,791,249.52)	(4,806,591.70)	(4,821,933.88)	(4,837,276.07)	(4,852,618.25)	(4,867,960.43)	(4,883,302.61)	(4,898,644.79)	(4,913,986.97)	(4,929,329.15)	(4,944,671.34)	(4,959,999.74)		
598 47OR	2820	865	Accum DIT - State Oregon Rate Change Def	505,732.86	510,636.15	502,027.71	496,329.77</										

Cas
 Wor
 For

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				1,108,839,613.74						
2										
3				26,970,420.23	830,683,130.11	276,156,483.63				
4				48,811,851.48	20,241,300.39	6,729,119.85				
5				37,893,932.51	36,633,294.53	12,178,556.94				
6							37,893,932.51			
7										
8				2,789,629.73	2,093,617.11	696,012.62				
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21				(524,223,929.07)	(393,430,058.77)	(130,793,870.30)				
22										
23										
24										
25										
26										
27				530,300.21				530,300.21		
28				11,792,316.05				11,792,316.05		
29										
30				197,964.51				197,964.51		
31										
32										
33										
34	49,543								49,543.10	
35	945,042								945,041.65	
36	(879,085)								(879,085.13)	
37	(463)								(462.59)	
38	780,702								780,701.81	
39	145								145.48	
40	426,287								426,287.40	
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51	(15,922)								(15,922.23)	
52	2,582,893								2,582,893.37	
53	9,280,553								9,280,552.67	
54	67,760								67,760.39	
55	309,980								309,979.68	
56										
57										
58	1,085,051								1,085,051.04	
59	(1,909)								(1,908.52)	
60	415								415.36	
61	8,542								8,542.28	
62	2,878,148								2,878,148.43	
63	255,937								255,936.71	
64	(59,997)								(59,996.97)	
65										
66	4,786,364								4,786,363.51	
67										
68										
69										
70										
71										
72				7,560.98				7,560.98		
73				77,327.88				77,327.88		
74				7,198.90				7,198.90		
75										
76				3,279.00				3,279.00		
77										
78										
79				31,462.03				31,462.03		
80				(35.57)				(35.57)		
81				15,868.43				15,868.43		
82										
83										
84										
85										
86										
87										
88	(128,037)								(128,036.78)	
89	(337,925)								(337,925.32)	
90	118,011								118,010.69	
91	339,373								339,373.38	
92	(36,564)								(36,563.77)	
93	(106,851)								(106,851.11)	
94	(118,683)								(118,682.78)	
95	(392,759)								(392,759.41)	
96	(7,558)								(7,557.79)	
97	(22,859)								(22,858.88)	
98	3								3	
99	1,059								1,058.79	
100	(143)								(142.98)	
101	339								339.00	
102	(580)								(580.12)	
103	(14,644)								(14,644.17)	
104	6,966								6,965.86	
105										
106	(2,318)								(2,318.06)	
107										
108										
109										
110										
111	960,894								960,893.83	
112	344,518								344,518.27	
113	732,587								732,587.27	
114	628,563								628,563.33	
115	524,543								524,542.92	
116	96,479								96,478.64	
117	320,348								320,348.04	
118	337,162								337,162.22	
119	183,871								183,871.01	
120	677,919								677,919.07	
121	819								819.05	
122	324,470								324,470.09	
123	232,582								232,582.32	
124	187,019								187,019.50	
125	57,683								57,683.42	
126	401,510								401,509.69	
127	(0)								(0.00)	
128	363,991								363,990.84	
129	12,295								12,295.33	
130	2,442								2,442.09	
131	16,511								16,511.43	
132	235,426								235,426.48	
133	111,374								111,371.12	
134	1,638,221								1,638,220.59	
135										
136										
137	623,032								623,032.24	
138										
139										
140										

Cas
 Wor
 For

			Allocator (3-Factor Formula)				
			WA	75.05%			
			OR	24.95%			
141	2,304,749						2,304,748.62
142	34,981						34,981.36
143	30,025						30,025.12
144							
145	76,414						76,414.38
146	35,583						35,582.66
147	387,715						387,714.83
148	2,272						2,271.91
149	16,075						16,075.17
150	54,275						54,275.01
151							
152	106,031						106,030.79
153	-						-
154	8,461,751						8,461,751.45
155							
156							
157	1,784,972						1,784,972.20
158	5,587,064						5,587,064.41
159	1,066,465						1,066,464.58
160	4,262,689						4,262,688.90
161	16,596						16,596.00
162	728,454						728,454.36
163	238,159						238,159.48
164	1,364,531						1,364,530.64
165	117,351						117,350.97
166	742,922						742,922.40
167							
168							
169		(65,510.73)			(65,510.73)		-
170		(248,161.30)			(248,161.30)		-
171		(0.00)		(0.00)			-
172		1,386,831.62			1,386,831.62		-
173	4,309,670						4,309,669.71
174	1,321,598						1,321,597.80
175		(5,733.89)			(5,733.89)		-
176		1,716.16			1,716.16		-
177		55,920.84		55,920.84			-
178		(1,716.16)		(1,716.16)			-
179		121,383.78			121,383.78		-
180	377,208						377,208.00
181	115,674						115,674.13
182		45,728.78		45,728.78			-
183		40,900.60		40,900.60			-
184		593,176.94		593,176.94			-
185		207,260.74		207,260.74			-
186							-
187							-
188							-
189	3,776,943				3,776,942.79		-
190	39,142,865				39,142,864.60		-
191	30,146,801				30,146,801.46		-
192							-
193		48,393.29			48,393.29		-
194		43,637.02			43,637.02		-
195		675,244.74			675,244.74		-
196		2,580.77			2,580.77		-
197		129,550.08			129,550.08		-
198		63,968.53			63,968.53		-
199		81,376.75			81,376.75		-
200		309,995.74			309,995.74		-
201		50,658.02			50,658.02		-
202		52,448.94			52,448.94		-
203		51,005.00			51,005.00		-
204		52,703.54			52,703.54		-
205		114,543.00			114,543.00		-
206		95,345.41			95,345.41		-
207		148,584.64			148,584.64		-
208		70,127.05			70,127.05		-
209		46,873.34			46,873.34		-
210		27,279.03			27,279.03		-
211							-
212	(1,754,319.14)						(1,754,319.14)
213							-
214							-
215		682,844.51			682,844.51		-
216		93,970.05			93,970.05		-
217							-
218							-
219	2,617				2,616.57		-
220	60,298				60,298.16		-
221	(133,153)				(133,153.08)		-
222	(7,002,729)				(7,002,728.51)		-
223							-
224	37,353,495				37,353,494.71		-
225	1,001,997				1,001,997.33		-
226	(191,993)				(191,992.75)		-
227	1,595,241				1,595,241.33		-
228	(0)				(0.00)		-
229		690,873.80			690,873.80		-
230		768,894.91			768,894.91		-
231		1,880,002.40			1,880,002.40		-
232		1,813,672.06			1,813,672.06		-
233		1,848,544.01			1,848,544.01		-
234							(8,246.63)
235							(0.00)
236							68,503.88
237							(0.00)
238							126,445.23
239							6,707.84
240							1,623,620.88
241							43,567.08
242							-
243							-
244							-
245							-
246							-
247							-
248							-
249							-
250							-
251							-
252							-
253							-
254							-
255	110,858				110,858		-
256	(110,581)				(110,581)		-
257	4,652,320				4,652,320.26		-
258	(314,556)				(314,555.71)		-
259	(875,082)				(875,082.21)		-
260		18,360.01			18,360.01		-
261		45,099.23			45,099.23		-
262		16,618.96			16,618.96		-
263		29,173.78			29,173.78		-
264	15,347,546				15,347,546		-
265	466,500				466,500		-
266		1,081,243.07			1,081,243.07		-
267	4,810,847				4,810,847.20		-
268	1,772,575				1,772,575.28		-
269		205,303.74			205,303.74		-
270		340,243.50			340,243.50		-
271	242,795				242,795.24		-
272	7,159,321				7,159,321.06		-
273	207,475				207,475.27		-
274							-
275	15,720				15,720.36		-
276		915,402.76			915,402.76		-
277		2,996,679.26			2,996,679.26		-

Cas
 Wor
 For

Line Item	Value	Allocator (3-Factor Formula)		Value	Value
		WA	OR		
278	-	-	-	-	-
279	-	-	-	-	-
280	-	-	-	-	-
281	-	748,657.04	-	748,657.04	-
282	-	(1,323,625.44)	-	(1,323,625.44)	-
283	-	-	-	-	-
284	-	(409,840.79)	-	(409,840.79)	-
285	-	69,406.43	-	69,406.43	-
286	-	-	-	-	-
287	-	-	-	-	-
288	-	370,700.59	-	370,700.59	-
289	-	5,123,779.96	-	5,123,779.96	-
290	-	(3,328,658.56)	-	(3,328,658.56)	-
291	-	(25,530.90)	-	(25,530.90)	-
292	255,430.16	-	-	-	255,430.16
293	-	-	-	-	-
294	-	95,556,716.39	-	95,556,716.39	-
295	-	31,204,588.16	-	31,204,588.16	-
296	-	-	-	-	-
297	-	-	-	-	-
298	-	4,671,184.54	-	4,671,184.54	-
299	-	-	-	-	-
300	-	-	-	-	-
301	-	-	-	-	-
302	-	-	-	-	-
303	-	-	-	-	-
304	-	22,088.02	-	22,088.02	-
305	-	121,090.96	-	121,090.96	-
306	-	321,418.46	-	321,418.46	-
307	-	7,056,494.75	-	7,056,494.75	-
308	-	5,692,385.81	-	5,692,385.81	-
309	-	40,469.70	-	40,469.70	-
310	-	909,501.66	-	909,501.66	-
311	-	153,408.66	-	153,408.66	-
312	-	1,069,217.33	-	1,069,217.33	-
313	-	105,442.10	-	105,442.10	-
314	-	1,052,532.09	-	1,052,532.09	-
315	-	1,238,175.28	-	1,238,175.28	-
316	-	1,942.97	-	1,942.97	-
317	-	8,668.65	-	8,668.65	-
318	-	(24,353.22)	-	(24,353.22)	-
319	-	1,300,406.80	-	1,300,406.80	-
320	-	-	-	-	-
321	-	-	-	-	-
322	-	16,707,656.22	-	16,707,656.22	-
323	-	1,929,930.18	-	1,929,930.18	-
324	-	-	-	-	-
325	-	-	-	-	-
326	-	-	-	-	-
327	-	-	-	-	-
328	-	7,835,530.41	-	7,835,530.41	-
329	-	635,715.79	-	635,715.79	-
330	-	68,106.19	-	68,106.19	-
331	-	1,801.25	-	1,801.25	-
332	-	0.00	-	0.00	-
333	-	50,532.05	-	50,532.05	-
334	-	16,923.32	-	16,923.32	-
335	-	565.00	-	565.00	-
336	-	-	-	-	-
337	-	13,067.95	-	13,067.95	-
338	-	3,226.33	-	3,226.33	-
339	-	-	-	-	-
340	-	-	-	-	-
341	-	119,236.58	-	119,236.58	-
342	-	22,454.33	-	22,454.33	-
343	-	-	-	-	-
344	-	-	-	-	-
345	-	320,048.26	-	320,048.26	-
346	-	280,967.05	-	280,967.05	-
347	-	2,863,360.16	-	2,863,360.16	-
348	-	-	-	-	-
349	-	435,114.46	-	435,114.46	-
350	-	39,729.48	-	39,729.48	-
351	-	36,994.52	-	36,994.52	-
352	-	1,138,437.97	-	1,138,437.97	-
353	-	583,207.35	-	583,207.35	-
354	-	4,493,948.49	-	4,493,948.49	-
355	-	-	-	-	-
356	-	59,057.78	-	59,057.78	-
357	-	19,586.66	-	19,586.66	-
358	-	6,708.66	-	6,708.66	-
359	-	(1,268,222.19)	-	(1,268,222.19)	-
360	-	(609,187.83)	-	(609,187.83)	-
361	-	(6,848,287.04)	-	(6,848,287.04)	-
362	-	(6,766.87)	-	(6,766.87)	-
363	-	(2,899.86)	-	(2,899.86)	-
364	-	(26,381.97)	-	(26,381.97)	-
365	-	(22,760.27)	-	(22,760.27)	-
366	-	-	-	-	-
367	-	-	-	-	-
368	-	-	-	-	-
369	-	(38.93)	-	(38.93)	-
370	-	-	-	-	-
371	-	86,790.76	-	86,790.76	-
372	-	(504,377.91)	-	(504,377.91)	-
373	-	43.14	-	43.14	-
374	-	138,241.84	-	138,241.84	-
375	-	64.82	-	64.82	-
376	-	-	-	-	-
377	-	-	-	-	-
378	-	510.08	-	510.08	-
379	-	-	-	-	-
380	-	-	-	-	-
381	-	6,197,708.33	-	6,197,708.33	-
382	-	-	-	-	-
383	-	-	-	-	-
384	-	-	-	-	-
385	-	-	-	-	-
386	-	-	-	-	-
387	-	(1,000.00)	-	(1,000.00)	-
388	-	(40,085,258.87)	-	(40,085,258.87)	-
389	-	20,640.33	-	20,640.33	-
390	-	(266,950,886.54)	-	(266,950,886.54)	-
391	-	-	-	-	-
392	-	(2,325,474.38)	-	(2,325,474.38)	-
393	-	438,926.42	-	438,926.42	-
394	-	-	-	-	-
395	-	-	-	-	-
396	-	(20,000,000.00)	-	(20,000,000.00)	-
397	-	(15,000,000.00)	-	(15,000,000.00)	-
398	-	(21,184,000.00)	-	(21,184,000.00)	-
399	-	-	-	-	-
400	-	(40,000,000.00)	-	(40,000,000.00)	-
401	-	(25,000,000.00)	-	(25,000,000.00)	-
402	-	(25,000,000.00)	-	(25,000,000.00)	-
403	-	(12,500,000.00)	-	(12,500,000.00)	-
404	-	(12,500,000.00)	-	(12,500,000.00)	-
405	-	(12,500,000.00)	-	(12,500,000.00)	-
406	-	(12,500,000.00)	-	(12,500,000.00)	-
407	-	(25,000,000.00)	-	(25,000,000.00)	-
408	-	(20,000,000.00)	-	(20,000,000.00)	-
409	-	(30,000,000.00)	-	(30,000,000.00)	-
410	-	(16,250,000.00)	-	(16,250,000.00)	-
411	-	(10,833,333.33)	-	(10,833,333.33)	-
412	1,754,319	(5,208,333.33)	-	(5,208,333.33)	1,754,319.14
413	-	(10,625,000.00)	-	(10,625,000.00)	-
414	-	(45,906,250.00)	-	(45,906,250.00)	-
415	-	-	-	-	-
416	(180,875.31)	-	-	-	(180,875.31)
417	-	-	-	-	-
418	-	-	-	-	-
419	-	-	-	-	-

Cas
 Wor
 For

	Allocator (3-Factor Formula)			75.05%		
	WA	OR		24.95%		
550		(3,102,164.95)	(2,328,174.80)	(773,990.16)		
551		(2,298.39)	(1,724.94)	(573.45)		
552		285.59	214.33	71.25		
553		(588,008.29)	(441,300.22)	(146,708.07)		
554		5,648.56	4,389.35	1,459.22		
555	18,472.42					18,472.42
556	(6,505,891.82)					(6,505,891.82)
557	(19,106.88)					(19,106.88)
558	(1,045,564.42)					(1,045,564.42)
559	200,239.38					200,239.38
560		(7,382,798.94)		(7,382,798.94)		
561						
562	(63,560.11)					(63,560.11)
563	(560.69)					(560.69)
564	64,564.24					64,564.24
565						
566		(794,056.32)		(794,056.32)		
567		(420,368.58)		(420,368.58)		
568	1,149,860.67					1,149,860.67
569	1,367,615.11					1,367,615.11
570	(12,275,624.55)					(12,275,624.55)
571	(466,500.00)					(466,500.00)
572	(2,049.88)					(2,049.88)
573	84,232.70					84,232.70
574		(45,803,858.30)		(45,803,858.30)		
575						
576		(788,234.87)		(788,234.87)		
577		(133,251.45)		(133,251.45)		
578		(443,643.48)		(443,643.48)		
579		(86,718.02)		(86,718.02)		
580		0.00		0.00		
581			41,691,132.69	13,860,010.14		
582		55,551,142.83				
583						
584						
585		(180,900.56)		(180,900.56)		
586		9,443,699.18		9,443,699.18		
587		36,251,154.63		36,251,154.63		
588		(0.00)	(0.00)	(0.00)		
589		(7,131.90)		(7,131.90)		
590		1,537,488.28		1,537,488.28		
591		5,842,951.17		5,842,951.17		
592						
593		(618,163.81)		(618,163.81)		
594	(38,430,119.10)					(38,430,119.10)
595		826,568.93		826,568.93		
596		(717,564.45)		(717,564.45)		
597		(4,881,771.24)	(4,881,771.24)			
598		461,655.91		461,655.91		
599		(22,918,396.32)	(22,918,396.32)			
600						
601		134,570.15		134,570.15		
602		(59,066.66)		(59,066.66)		
603		(14,020.54)	(14,020.54)			
604		(54,105.39)		(54,105.39)		
605	(3,068,479.57)					(3,068,479.57)
606		(37,177.84)		(37,177.84)		
607		(77,866,066.81)	(77,866,066.81)			
608						

Cas
 Wor
 For

	Allocator (3-Factor Formula)		WA	OR	75.05%	24.95%				
609		(123,008.99)			(123,008.99)					
610										
611										
612										
613		(13,475.83)			(13,475.83)					
614		(38,801.50)			(38,801.50)					
615		(13,963.58)			(13,963.58)					
616		(2,148.91)			(2,148.91)					
617		(25,015,809.96)			(25,015,809.96)					
618		257,524.05			257,524.05					
619		(1,616,055.48)			(1,616,055.48)					
620										
621		(13,232,780.92)			(13,232,780.92)					
622		(125,988.96)			(125,988.96)					
623		(4,952.96)			(4,952.96)					
624		(814,536.10)			(814,536.10)					
625		2,080,368.90			2,080,368.90					
626		1,254,390.07			1,254,390.07					
627		73,753.79			73,753.79					
628		(59,528.39)			(59,528.39)					
629		(36,212.98)			(36,212.98)					
630		(1,525,985.51)			(1,525,985.51)					
631		(777,374.72)			(777,374.72)					
632		9,058.60			9,058.60					
633		14,165.77			14,165.77					
634		(7,208.33)			(7,208.33)					
635										
636		(565.54)			(565.54)					
637		(268.51)			(268.51)					
638		(21,555.17)			(21,555.17)					
639		(606,227.22)			(606,227.22)					
640		(67,506.34)			(67,506.34)					
641		(77,435,534.22)			(77,435,534.22)					
642		96,150.56			96,150.56					
643		(2,078,183.52)			(2,078,183.52)					
644		(6,941,602.53)			(6,941,602.53)					
645		70,889.02			70,889.02					
646		(243,958.72)			(243,958.72)					
647										
648		(57,025,203.17)			(57,025,203.17)					
649		(541,355.18)			(541,355.18)					
650		(1,766,581.18)			(1,766,581.18)					
651		(23,373.82)			(23,373.82)					
652		(1,067.33)			(1,067.33)					
653		(2,198.11)			(2,198.11)					
654		(24.18)			(24.18)					
655										
656		(776,479.81)			(776,479.81)					
657		(13,140.50)			(13,140.50)					
658		(33,520.20)			(33,520.20)					
659		6,331,591.81			6,331,591.81					
660		193,694.10			193,694.10					
661		5,287,682.90			5,287,682.90					
662		158,121.52			158,121.52					
663		132.56			132.56					
664		48,959.08			48,959.08					
665		(4,587.27)			(4,587.27)					
666										
667		(183,180.52)			(183,180.52)					
668		(41,938.89)			(41,938.89)					
669		(8,605,841.64)			(8,605,841.64)					
670		(4,877,848.75)			(4,877,848.75)					
671		(17,563.23)			(17,563.23)					
672		106,804.26			106,804.26					
673										
674		(5,424.19)			(5,424.19)					
675		(44,877.07)			(44,877.07)					
676		(1,258.50)			(1,258.50)					
677		(9,820.09)			(9,820.09)					
678		56,471.20			56,471.20					
679		(334,442.08)			(334,442.08)					
680										
681										
682		(3,519.55)			(3,519.55)					
683		(1,570.34)			(1,570.34)					
684		(6,945.60)			(6,945.60)					
685		(25,978.57)			(25,978.57)					
686		(1,326.74)			(1,326.74)					
687		(3,079.63)			(3,079.63)					
688		(438,508.42)			(438,508.42)					
689		(107,677.16)			(107,677.16)					
690		(135,053.22)			(135,053.22)					
691		(133,473.15)			(133,473.15)					
692		(1,967,475.91)			(1,967,475.91)					
693										
694										
695										
696										
697										
698	207,007,340	(185,410,320.05)	(674,496,405.52)	652,899,385.31	399,788,291.80	130,858,081.06	-	122,253,012.45	(674,496,405.52)	21,597,020.21
699	CWC	21,597,020.21	ISWC	(0.00)	0.00	61.23%	20.04%	3.20%	652,899,385.31	
700										
701										
702										
703										