

**BEFORE THE WASHINGTON  
UTILITIES & TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

CASCADE NATURAL GAS CORPORATION,

Respondent.

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DOCKET UG-210755

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

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**EXHIBIT MAC-\_\_X**

Cascade Natural Gas Corporation Commission Basis Annual  
Report 2021, with Workpapers

**May 25, 2022**

**CASCADE NATURAL GAS CORPORATION**

**Statement of Operations and Rate of Return**

**Twelve Months Ended**

**December 31, 2021**

**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 12/31/2021**

	Month	Twelve Months
<b>OPERATING REVENUES</b>		
Natural Gas Sales	47,542,747	259,720,974
Transportation Revenue	2,369,750	27,211,998
Other Operating Revenue	14,109	(27,268)
	<u>49,926,606</u>	<u>286,905,704</u>
Less: Natural Gas & Production Costs	30,378,429	147,113,603
Revenue Taxes	3,211,735	22,835,173
<b>OPERATING MARGIN</b>	<u>16,336,442</u>	<u>116,956,928</u>
<b>OPERATING EXPENSES</b>		
Production	22,785	452,008
Distribution	1,920,036	20,531,243
Customer Accounts	451,006	5,224,731
Customer Service & Informational	1,284,446	6,732,274
Sales	1,960	24,364
Administrative & General	1,494,665	20,533,350
Depreciation & Amortization	2,379,965	28,455,362
Property, Payroll & Misc. Taxes	443,484	5,203,749
Federal Income Taxes	1,197,740	1,163,528
Total Operating Expenses	<u>9,196,087</u>	<u>88,320,610</u>
<b>NET OPERATING INCOME</b>	<u>7,140,355</u>	<u>28,636,318</u>
<b>RATE BASE</b>	<u>514,567,983</u>	<u>488,393,608</u>
<b>RATE OF RETURN</b>	<u>1.39%</u>	<u>5.86%</u>

**SCHEDULE OF RATE BASE**

Utility Plant In Service	1,006,845,369	969,679,952
Accumulated Depreciation	(434,284,509)	(422,148,634)
Net Utility Plant	<u>572,560,860</u>	<u>547,531,318</u>
Other:		
Contributions in Aid of Construction	-	-
Customer Advances for Construction	(3,601,231)	(3,117,367)
Accumulated Deferred Income Taxes	(76,879,699)	(77,345,343)
Deferred Debits	-	-
Subtotal	<u>492,079,930</u>	<u>467,068,608</u>
Working Capital	22,488,053	21,325,000
<b>TOTAL RATE BASE</b>	<u>514,567,983</u>	<u>488,393,608</u>

All rate base items in the "Twelve Months" column represent average monthly average  
 In December 2021, the company transferred two assets from Oregon to Washington to rectify an immaterial allocation error. The average of monthly averages for plant in service and accumulated depreciation have been restated to include the assets for the entire year.

# RATE OF RETURN

**Cascade Natural Gas Corporation**  
**SUMMARY OF OPERATIONS & ADJUSTMENTS**  
**FOR THE 12 MONTH PERIOD ENDED 12/31/21**

Line No.	Description (a)	Statement of Operations Per Books (b)	Advertising Adjustment (c)	Incentives Adj. (d)	Directors and Officers Adj. (e)	Commission Basis Restated Total (f)
	<b>Operating Revenue</b>					
1	Natural Gas Sales	\$ 259,720,974	0			\$ 259,720,974
2	Gas Transportation Revenue	27,211,998	0			27,211,998
3	Other Operating Revenue	(27,268)	0			(27,268)
4	Subtotal	\$ 286,905,704	0	0		\$ 286,905,704
5	LESS: Nat. Gas/Production Costs	147,113,603				147,113,603
6	Revenue Taxes	22,835,173				22,835,173
7	Operating Margin	116,956,928	0	0		\$ 116,956,928
	<b>Operating Expenses</b>					
8	Production	452,008				452,008
9	Distribution	20,531,243	0			20,531,243
10	Customer Accounts	5,224,731	0			5,224,731
11	Customer Service & Information	6,732,274	0			6,732,274
12	Sales	24,364	0			24,364
13	Administrative & General	20,533,350	(33,265)	(1,488,815)	(178,324)	18,832,947
14	Depreciation & Amortization	28,455,362	0			28,455,362
15	Prop./Payroll/Misc. Taxes	5,203,749	0			5,203,749
16	Federal Income Taxes	1,163,528	6,986	312,651	37,448	1,520,612
17	Total Operating Expenses	\$ 88,320,610	(26,279)	(1,176,164)	(140,876)	\$ 86,977,291
18	Net Operating Income	\$ 28,636,318	26,279	1,176,164	140,876	\$ 29,979,637
	<b>Rate Base</b>					
19	Plant In Service	\$ 969,679,952				\$ 969,679,952
20	Accumulated Depreciation	(422,148,634)				(422,148,634)
21	Contributions In Aid	0				0
22	Cust. Adv. For Constr.	(3,117,367)				(3,117,367)
23	Accum. Deferred Income Taxes	(77,345,343)				(77,345,343)
24	Deferred Debits	0				0
25	Working Capital Allowance	21,325,000				21,325,000
26	Total	\$ 488,393,608	0	0	0	\$ 488,393,608
27	<b>Rate Of Return</b>	5.86%				6.14%

**UG-200568 ROR**

**6.95%**

# ADJUSTMENTS

Accounting Adjustments  
Twelve Months Ended 12/31/21

The following accounting adjustments are necessary to restate recorded utility operating results for the 12 months ended December 31, 2021.

1. **Promotional Advertising Adjustment**

- Reduce Administrative and General Expense by \$33,265 to account for below-the-line advertising.

2. **Incentives Adjustment**

- Reduce Administrative and General Expense by \$1,488,815.

3. **Directors & Officers Adjustment**

- Reduce Administrative and General Expense by \$178,324.



Cascade Natural Gas Corporation <b>Promotional Advertising Expense Adjustment</b> State of Washington				
Line No.	Description		CY 2021	Amount
	(a)		(b)	(c)
	<b>Promotional Advertising (WA Only)</b>			
1	Twelve Months Ending 12/31/21		\$ 33,265	
2	Removal			<u>\$ (33,265)</u>

Cascade Natural Gas Corporation  
 Incentives Adjustment  
 State of Washington  
 Twelve Months Ended December 31, 2021

WA-Direct	\$	323,351.33
WA-Allocated	\$	294,188.41
MDU-WA	\$	940,270.63
MDUR- WA	\$	<u>1,196,911.80</u>
	\$	2,754,722.18

MDUR Exec Incentive Plan	\$	1,060,019.75
MDUR Employee Incentive Plan	\$	136,892.06
MDU Exec Incentive Plan	\$	737,231.74
MDU Employee Incentive Plan	\$	203,038.89
CNG Direct Employee Incentive Plan	\$	323,351.33
CNG Allocated Employee Incentive Plan	\$	<u>294,188.41</u>
	\$	2,754,722.18

Total WA Executive Incentives \$ 1,797,251.48

Remove Executive Incentives \$ (1,797,251.48)

	2017	2018	2019	2020	2021
Total Incentives	\$ 2,404,155	\$ 1,799,605	\$ 2,890,621	\$ 2,853,344	\$ 2,754,722
Executive Incentives	\$ 933,400	\$ 894,390	\$ 1,162,983	\$ 1,584,886	\$ 1,797,251
Employee Incentives	\$ 1,470,755	\$ 905,215	\$ 1,727,638	\$ 1,268,458	\$ 957,471

5 Year Average of Employee Incentives \$ 1,265,907

5 Year Average Adjustment \$ 308,436

**Total Incentives Adjustment** \$ (1,488,815)

Cascade Natural Gas Corporation <b>Directors and Officers Adjustment</b> State of Washington				
Line No.	Description		CY 2021	Amount
	(a)		(b)	(c)
	<b>Directors and Officers Adjustment</b>			
1	Twelve Months Ending 12/31/21		\$ 356,648	
2	Disallowed Percentage		50%	
3	Adjustment			<u>\$ (178,324)</u>





Cascade Natural Gas Corporation  
Working Capital (AMA)  
For the Twelve Months Ended December 31, 2021

Table with columns for Year (2020-2021) and Quarter (1-4) and rows for various financial categories like Payroll clearing, Investment Tax Credits, and Income Taxes. Includes a 'Rate of Return Report' overlay at the bottom right.







Cascade Natural Gas Corporation
Working Capital (AMA)
For the Twelve Months Ended December 31, 2021

Table with columns for years (2020-2021) and quarters (LTD, YTD) for various revenue and expense categories. Includes sub-totals for Gas Revenue, Other Revenues, and Total Other Revenue, along with Total Credits.

TOTALS

Cash Working Capital

Allocation Percentages based to Total Investment

Allocated Working Capital



Case Year For	Allocators (3-Factor Formula)			
	WA	OR	74.89%	25.11%
128	395,645.63			395,645.63
129	516,147.15			516,147.15
130	627,296.31			627,296.31
131	517,961.78			517,961.78
132	101,415.84			101,415.84
133	420,889.65			420,889.65
134	449,431.56			449,431.56
135	148,384.73			148,384.73
136	655,629.84			655,629.84
137	529.65			529.65
138	382,464.09			382,464.09
139	254,426.96			254,426.96
140	151,772.49			151,772.49
141	64,950.35			64,950.35
142	385,851.87			385,851.87
143	124.84			124.84
144	363,918.07			363,918.07
145	-			-
146	6,071.82			6,071.82
147	4,192.32			4,192.32
148	14,805.22			14,805.22
149	172,159.15			172,159.15
150	71,201.74			71,201.74
151	1,948,226.12			1,948,226.12
152	-			-
153	-			-
154	742,391.75			742,391.75
155	-			-
156	52,758.50			52,758.50
157	-			-
158	-			-
159	-			-
160	4,240,081.49			4,240,081.49
161	36,446.37			36,446.37
162	6,458.33			6,458.33
163	-			-
164	618,072.60			618,072.60
165	85,714.57			85,714.57
166	22,758.35			22,758.35
167	427,887.33			427,887.33
168	-			-
169	18,135.91			18,135.91
170	53,797.74			53,797.74
171	-			-
172	-			-
173	2,067,396.93			2,067,396.93
174	1,225,155.52			1,225,155.52
175	7,853.16			7,853.16
176	252,658.87			252,658.87
177	115,233.14			115,233.14
178	6,342,598.44			6,342,598.44
179	4,395,334.12			4,395,334.12
180	164,361.17			164,361.17
181	1,460,630.27			1,460,630.27
182	820,445.06			820,445.06
183	-			-
184	-			-
185	(54,048.07)			(54,048.07)
186	(204,471.75)			(204,471.75)
187	927,273.93	0.00	0.00	927,273.93
188	-			-
189	6,356,615.01			6,356,615.01
190	1,393,020.19			1,393,020.19
191	-	(4,730.61)		(4,730.61)
192	-	1,148.10		1,148.10
193	-	56,751.73		56,751.73
194	-	(1,148.08)		(1,148.08)
195	-	81,160.56		81,160.56
196	556,368.85			556,368.85
197	121,925.44			121,925.44
198	-	47,982.60	47,982.60	-
199	-	24,653.98	24,653.98	-
200	-	600,416.34	600,416.34	-
201	-	179,817.89	179,817.89	-
202	-	-	-	-
203	-	-	-	-
204	-	385,564.50	385,564.50	-
205	-	132,277.62	132,277.62	-
206	-	381,596.80	381,596.80	-
207	-	(36,958.61)	(36,958.61)	-
208	-	-	-	-
209	-	1,511,566.57	1,511,566.57	-
210	-	436,689.04	436,689.04	-
211	-	3,706,623.83	3,706,623.83	-
212	-	1,181,379.71	1,181,379.71	-
213	-	(596,447.58)	(596,447.58)	-
214	-	-	-	-
215	-	41,679.77	41,679.77	-
216	-	38,601.82	38,601.82	-
217	-	(0.00)	(0.00)	-
218	-	0.00	0.00	-
219	-	121,780.08	121,780.08	-
220	-	51,384.49	51,384.49	-
221	-	71,309.59	71,309.59	-
222	-	230,847.94	230,847.94	-
223	-	48,576.14	48,576.14	-
224	-	50,521.34	50,521.34	-
225	-	48,923.12	48,923.12	-
226	-	51,175.94	51,175.94	-
227	-	101,697.12	101,697.12	-
228	-	88,494.25	88,494.25	-
229	-	143,446.24	143,446.24	-
230	-	124,895.04	124,895.04	-
231	-	84,036.48	84,036.48	-
232	-	143,676.50	143,676.50	-
233	-	-	-	-
234	-	641,873.87	641,873.87	-
235	-	742,954.33	742,954.33	-
236	-	-	-	-
237	-	-	-	-
238	-	-	-	-
239	-	-	-	-
240	9,428.55	-	-	9,428.55
241	39,082,267.67	-	-	39,082,267.67
242	1,038,663.71	-	-	1,038,663.71
243	(253,326.54)	-	-	(253,326.54)
244	2,059,189.00	-	-	2,059,189.00
245	-	-	-	-
246	-	-	-	-
247	310,461.66	-	-	310,461.66
248	76,682.13	-	-	76,682.13
249	299,554.84	-	-	299,554.84
250	118,936.11	-	-	118,936.11
251	-	-	-	-
252	-	-	-	-
253	-	-	-	-
254	-	-	-	-
255	-	795,168.87	795,168.87	-
256	-	484,578.31	484,578.31	-
257	-	1,592,206.06	1,592,206.06	-
258	-	2,010,398.34	2,010,398.34	-
259	-	2,575,644.18	2,575,644.18	-

Case Wor For	Allocator (3-Factor Formula)		74.89%	25.11%
	WA	OR		
260	-	-	-	-
261	-	-	-	-
262	-	-	-	-
263	-	-	-	-
264	-	-	-	-
265	-	-	-	-
266	-	-	-	-
267	-	-	-	-
268	-	-	-	-
269	-	-	-	-
270	-	-	-	-
271	-	-	-	-
272	-	-	-	-
273	-	-	-	-
274	-	-	-	-
275	-	-	-	-
276	-	-	-	-
277	-	-	-	-
278	-	-	-	-
279	-	-	-	-
280	-	-	-	-
281	-	-	-	-
282	12,064.30	-	-	12,064.30
283	4,697,653.12	-	-	4,697,653.12
284	-	16,165.79	16,165.79	-
285	-	44,473.12	44,473.12	-
286	-	13,991.61	13,991.61	-
287	-	32,159.20	32,159.20	-
288	-	1,166,495.00	1,166,495.00	-
289	-	175,609.38	175,609.38	-
290	-	145,818.66	145,818.66	-
291	22,753,051.04	-	-	22,753,051.04
292	466,500.00	-	-	466,500.00
293	7,047,391.23	-	-	7,047,391.23
294	0.00	-	-	0.00
295	-	-	-	-
296	3,841,304.00	-	-	3,841,304.00
297	4,707,802.48	-	-	4,707,802.48
298	1,146,667.73	-	-	1,146,667.73
299	255,311.21	-	-	255,311.21
300	1,299,138.02	-	-	1,299,138.02
301	396,539.84	-	-	396,539.84
302	-	1,227,170.77	1,227,170.77	-
303	-	(1,165,789.49)	(1,165,789.49)	-
304	-	(124,626.84)	(124,626.84)	-
305	-	133,407.02	133,407.02	-
306	-	(218,049.06)	(218,049.06)	-
307	-	36,218.68	36,218.68	-
308	-	(125,688.59)	(125,688.59)	-
309	-	24,063.34	24,063.34	-
310	-	-	-	-
311	-	-	-	-
312	-	-	-	-
313	-	5,753,776.30	5,753,776.30	-
314	-	-	-	-
315	-	-	-	-
316	-	(889,038.20)	(889,038.20)	-
317	-	114,091.27	114,091.27	-
318	-	5,343,728.00	5,343,728.00	-
319	-	-	-	-
320	-	-	-	-
321	96,591,927.03	-	-	96,591,927.03
322	33,313,678.43	-	-	33,313,678.43
323	-	-	-	-
324	5,095,877.06	-	-	5,095,877.06
325	-	-	-	-
326	-	-	-	-
327	-	-	-	-
328	-	-	-	-
329	-	-	-	-
330	17,617.42	-	-	17,617.42
331	116,477.48	-	-	116,477.48
332	972.89	-	-	972.89
333	142,377.71	-	-	142,377.71
334	44,699.21	-	-	44,699.21
335	979,690.10	-	-	979,690.10
336	1,225,332.34	-	-	1,225,332.34
337	1,176,336.57	-	-	1,176,336.57
338	9,947.63	-	-	9,947.63
339	311,701.70	-	-	311,701.70
340	7,163,454.25	-	-	7,163,454.25
341	5,795,429.38	-	-	5,795,429.38
342	156,545.27	-	-	156,545.27
343	1,578,171.73	-	-	1,578,171.73
344	8,814.91	-	-	8,814.91
345	1,425,060.62	-	-	1,425,060.62
346	-	-	-	-
347	-	-	-	-
348	17,631,280.99	-	-	17,631,280.99
349	2,388,286.11	-	-	2,388,286.11
350	-	-	-	-
351	-	-	-	-
352	-	-	-	-
353	-	-	-	-
354	437,755.74	-	-	437,755.74
355	68,388.31	-	-	68,388.31
356	7,961,456.61	-	-	7,961,456.61
357	90,079.65	-	-	90,079.65
358	31,767.96	-	-	31,767.96
359	625.29	-	-	625.29
360	(0.00)	-	-	(0.00)
361	-	-	-	-
362	15,090.45	-	-	15,090.45
363	72.96	-	-	72.96
364	-	-	-	-
365	556.14	-	-	556.14
366	537.61	-	-	537.61
367	-	-	-	-
368	-	-	-	-
369	-	-	-	-
370	-	-	-	-
371	-	-	-	-
372	-	-	-	-
373	(22,760.27)	-	-	(22,760.27)
374	177,950.12	-	-	177,950.12
375	476,905.28	-	-	476,905.28
376	34,160.64	-	-	34,160.64
377	14,751.59	-	-	14,751.59
378	907,864.66	-	-	907,864.66
379	799,433.90	-	-	799,433.90
380	19,108.56	-	-	19,108.56
381	6,520.71	-	-	6,520.71
382	(847,521.27)	-	-	(847,521.27)
383	(636,693.23)	-	-	(636,693.23)
384	(7,863.73)	-	-	(7,863.73)
385	(2,609.72)	-	-	(2,609.72)
386	3,613,372.63	-	-	3,613,372.63
387	272,369.89	-	-	272,369.89
388	2,556,490.49	-	-	2,556,490.49
389	57,309.19	-	-	57,309.19
390	(5,604,972.81)	-	-	(5,604,972.81)
391	(23,970.16)	-	-	(23,970.16)

Case Year For	Allocator (3-Factor Formula)		74.89% 25.11%
	WA	OR	
392			
393			
394			
395			
396			
397	89,627.55		89,627.55
398	(1,000,597.58)		(1,000,597.58)
399	21.65		21.65
400	98,517.75		98,517.75
401	-		-
402	-		-
403	505.78		505.78
404			
405			
406			
407	7,683,958.33		7,683,958.33
408			
409			
410			
411			
412			
413	(1,000.00)		(1,000.00)
414	(52,300,187.87)		(52,300,187.87)
415	26,773.92		26,773.92
416	(293,909,219.88)		(293,909,219.88)
417			
418	1,811,913.24		1,811,913.24
419	622,276.70		622,276.70
420			
421			
422	(20,000,000.00)		(20,000,000.00)
423	(15,000,000.00)		(15,000,000.00)
424	-		-
425			
426	(40,000,000.00)		(40,000,000.00)
427	(25,000,000.00)		(25,000,000.00)
428	(25,000,000.00)		(25,000,000.00)
429	(12,500,000.00)		(12,500,000.00)
430	(12,500,000.00)		(12,500,000.00)
431	(12,500,000.00)		(12,500,000.00)
432	(12,500,000.00)		(12,500,000.00)
433	(25,000,000.00)		(25,000,000.00)
434	(20,000,000.00)		(20,000,000.00)
435	(30,000,000.00)		(30,000,000.00)
436	(30,000,000.00)		(30,000,000.00)
437	(20,000,000.00)		(20,000,000.00)
438	(25,000,000.00)		(25,000,000.00)
439			
440	(43,885,416.67)		(43,885,416.67)
441			
442			
443	-		-
444			
445			
446	(1,820,335.92)		(1,820,335.92)
447	(220,465.59)		(220,465.59)
448			
449	(825,383.84)		(825,383.84)
450	(3,952,115.06)		(3,952,115.06)
451	(14,682,220.40)		(14,682,220.40)
452	(121,927.89)		(121,927.89)
453	(4.22)		(4.22)
454	388.07		388.07
455	(66,694.04)		(66,694.04)
456	(14,052.22)		(14,052.22)
457	(132.48)		(132.48)
458	(10,663.60)		(10,663.60)
459	(9,892.49)		(9,892.49)
460	(2,251.84)		(2,251.84)
461	(2,255,716.79)		(2,255,716.79)
462			
463		(1,668,621.53)	(1,668,621.53)
464		(985,222.58)	(985,222.58)
465			
466		(265,501.68)	(265,501.68)
467		(284.33)	(284.33)
468			
469		(88,597.82)	(88,597.82)
470		(43.20)	(43.20)
471		(3,644.92)	(3,644.92)
472		(17.30)	(17.30)
473			
474			
475	(64,108.67)		(64,108.67)
476	(29,723.99)		(29,723.99)
477	(7,126.46)		(7,126.46)
478	(5,407.43)		(5,407.43)
479	(298.63)		(298.63)
480	(911.80)		(911.80)
481			
482			
483			
484			
485	(17,885.42)		(17,885.42)
486	(19,166.88)		(19,166.88)
487	(2,006,022.63)		(2,006,022.63)
488	(32,010.88)		(32,010.88)
489	(136,675.68)		(136,675.68)
490	(64,723.58)		(64,723.58)
491	(602,010.23)		(602,010.23)
492	(7,942.72)		(7,942.72)
493	(3,754.28)		(3,754.28)
494	(126,900.24)		(126,900.24)
495	(50.62)		(50.62)
496	(9,277.75)		(9,277.75)
497			
498	(567.26)		(567.26)
499	(22,257.04)		(22,257.04)
500	(5.62)		(5.62)
501	(27,223.49)		(27,223.49)
502			
503	(3,587.41)		(3,587.41)
504			
505	-		-
506	(10,590.28)		(10,590.28)
507	(14,191.48)		(14,191.48)
508	(436,333.34)		(436,333.34)
509	(310,537.50)		(310,537.50)
510			
511			

Case Wor For	Allocator (3-Factor Formula)			
	WA	OR	74.89%	25.11%
512	(675,500.00)			(675,500.00)
513	(214,062.50)			(214,062.50)
514	(227,083.33)			(227,083.33)
515	191,718.75			191,718.75
516	190,750.00			190,750.00
517	(404,739.59)			(404,739.59)
518	(419,583.34)			(419,583.34)
519	(203,958.34)			(203,958.34)
520	(222,833.34)			(222,833.34)
521	(372,750.00)			(372,750.00)
522	(133,200.00)			(133,200.00)
523	(220,500.00)			(220,500.00)
524	(208,750.00)			(208,750.00)
525		(2,393,333.33)		(2,393,333.33)
526	(61,278.08)			(61,278.08)
527	(41,754.88)			(41,754.88)
528	(564,462.88)			(564,462.88)
529	(1,568,765.69)			(1,568,765.69)
530	(804,363.89)			(804,363.89)
531	(2,478,765.41)			(2,478,765.41)
532	(294,463.98)			(294,463.98)
533	(54,966.27)			(54,966.27)
534				
535	(887,674.55)			(887,674.55)
536				
537	(74,487.02)			(74,487.02)
538	(71,933.66)			(71,933.66)
539	(171,184.73)			(171,184.73)
540				
541			(69,099.28)	(69,099.28)
542	(173,930.76)			(173,930.76)
543	(146,962.50)			(146,962.50)
544	(590,669.57)			(590,669.57)
545	(5,084.38)			(5,084.38)
546	(4,374.07)			(4,374.07)
547	(18,750.00)			(18,750.00)
548	(288,474.53)			(288,474.53)
549	(935,826.63)			(935,826.63)
550	35,660.72			35,660.72
551	496,469.93			496,469.93
552		2,348,697.11		2,348,697.11
553		515,208.94		515,208.94
554		497,923.80		497,923.80
555		(323,992.01)		(323,992.01)
556		(94,502.86)		(94,502.86)
557				
558	(156,971.77)			(156,971.77)
559				
560	(86.18)	(183,844.92)		(183,844.92)
561	(3,073,715.42)			(3,073,715.42)
562	(46,226.46)			(46,226.46)
563	(1,109,262.14)			(1,109,262.14)
564	(6,743.53)			(6,743.53)
565	(860.13)			(860.13)
566	(384,109.08)			(384,109.08)
567	(1,308,960.41)			(1,308,960.41)
568	(302,212.91)			(302,212.91)
569				
570				
571		7,159,835.25		7,159,835.25
572		1,942,791.75		1,942,791.75
573		13,751,223.37		13,751,223.37
574		21,456,365.24		21,456,365.24
575		(891,397.77)		(891,397.77)
576		(1,244,732.18)		(1,244,732.18)
577				
578	(461,100.83)			(461,100.83)
579				
580				
581	(22,968.33)			(22,968.33)
582		(5,452,370.24)		(5,452,370.24)
583		(13,850.07)		(13,850.07)
584		(802,170.17)		(802,170.17)
585		(83,051,363.26)	(62,197,165.94)	(20,854,197.31)
586	(581,649.78)			(581,649.78)
587				
588				
589		(2,911,677.50)	(2,911,677.50)	
590		(332,688.40)		(332,688.40)
591		0.00		0.00
592		0.00		0.00
593		(205,689.63)	(205,689.63)	
594		(54,460.72)		(54,460.72)
595			0.00	0.00
596	(8,627.80)			(8,627.80)
597	(6,023,076.86)			(6,023,076.86)
598				
599	(1,038,663.71)			(1,038,663.71)
600	253,269.54			253,269.54
601	(152,164.26)			(152,164.26)
602		(30,633,134.10)		(30,633,134.10)
603		(6,150,714.71)		(6,150,714.71)
604				
605				
606				
607	24,248.60	(762,527.63)		(762,527.63)
608				
609				
610	(19,884,050.06)			(19,884,050.06)
611	(466,000.00)			(466,000.00)
612				
613	84,910.56			84,910.56
614		(13,026,474.10)		(13,026,474.10)
615		(764,342.42)		(764,342.42)
616		(110,274.08)		(110,274.08)
617		(603,224.78)		(603,224.78)
618		(64,773.99)		(64,773.99)
619				
620				
621				
622		58,906,821.34	44,115,168.72	14,791,452.62
623				
624				
625		(138,881.60)		(138,881.60)
626		9,008,690.04		9,008,690.04
627		34,503,500.38		34,503,500.38
628			0.00	0.00
629		134,071.78		134,071.78
630		1,325,475.13		1,325,475.13
631		4,890,343.15		4,890,343.15
632			0.00	0.00
633		481,648.09		481,648.09
634	(36,173,926.99)			(36,173,926.99)
635		788,494.34		788,494.34
636		(691,076.55)		(691,076.55)
637		(5,097,700.61)	(5,097,700.61)	
638		176,174.00		176,174.00
639		(23,030,106.01)	(23,030,106.01)	
640			0.00	0.00

Cash  
For  
For

		Allocator (3-Factor Formula)				
		WA	OR	74.89%		25.11%
641		114,087.92			114,087.92	
642		13,206.19			13,206.19	
643		(24,994.42)		(24,994.42)		
644		42,156.71			42,156.71	
645	(2,854,578.17)		(65,590.10)			(2,854,578.17)
646			(77,905,602.25)	(77,905,602.25)		
647			0.00			
648			(219,975.15)	(219,975.15)		
649						
650						
651						
652						
653	(9,982.00)				(9,982.00)	
654	(38,601.00)				(38,601.00)	
655	(10,259.50)				(10,259.50)	
656	(245.85)				(245.85)	
657	(26,431,540.39)				(26,431,540.39)	
658	102,666.89				102,666.89	
659	(1,664,710.04)				(1,664,710.04)	
660						
661	(13,884,397.52)				(13,884,397.52)	
662	12,407.81				12,407.81	
663	(1,034.85)				(1,034.85)	
664	(795,146.71)				(795,146.71)	
665	1,851,471.38				1,851,471.38	
666	1,058,100.21				1,058,100.21	
667	73,909.45				73,909.45	
668	(52,238.78)				(52,238.78)	
669	(19,495.40)				(19,495.40)	
670	(1,623,852.22)				(1,623,852.22)	
671	(766,549.48)				(766,549.48)	
672	5,972.18				5,972.18	
673	(1,505.80)				(1,505.80)	
674	(6,541.67)				(6,541.67)	
675						
676	(416.22)				(416.22)	
677	(213.37)				(213.37)	
678	(97.18)				(97.18)	
679	(47,368.73)				(47,368.73)	
680	(24,895.36)				(24,895.36)	
681	(80,687,785.69)				(80,687,785.69)	
682	(1,153,413.02)				(1,153,413.02)	
683	(2,074,632.41)				(2,074,632.41)	
684	(6,871,939.90)				(6,871,939.90)	
685	(57,773.46)				(57,773.46)	
686	(231,357.31)				(231,357.31)	
687						
688	(55,314,844.37)				(55,314,844.37)	
689	(1,185,032.83)				(1,185,032.83)	
690	(1,594,876.67)				(1,594,876.67)	
691	(16,549.57)				(16,549.57)	
692	(422.90)				(422.90)	
693	(2,457.90)				(2,457.90)	
694	(1.16)				(1.16)	
695						
696	(790,955.51)				(790,955.51)	
697	3,904.12				3,904.12	
698	(33,051.36)				(33,051.36)	
699	5,616,194.96				5,616,194.96	
700	160,061.55				160,061.55	
701	3,743,453.83				3,743,453.83	
702	111,609.92				111,609.92	
703	8.26				8.26	
704	39,096.85				39,096.85	
705	(5,206.03)				(5,206.03)	
706						
707	(67,709.83)				(67,709.83)	
708	(33,322.55)				(33,322.55)	
709	(9,404,930.36)				(9,404,930.36)	
710	(5,067,507.26)				(5,067,507.26)	
711	50,022.51				50,022.51	
712	(40,385.52)				(40,385.52)	
713	(5,866.85)				(5,866.85)	
714	(1,936.06)				(1,936.06)	
715	(1,515.11)				(1,515.11)	
716	(4,457.66)				(4,457.66)	
717						
718	329,192.40				329,192.40	
719	(359,734.87)				(359,734.87)	
720						
721						
722	(3,984.22)				(3,984.22)	
723	(1,833.11)				(1,833.11)	
724	(264.78)				(264.78)	
725	(1,223.52)				(1,223.52)	
726	(10,276.76)				(10,276.76)	
727	(2,281.76)				(2,281.76)	
728	(101,401.12)				(101,401.12)	
729	(39,750.35)				(39,750.35)	
730	(159,766.03)				(159,766.03)	
731	(82,201.13)				(82,201.13)	
732	(1,145,811.08)				(1,145,811.08)	

145,038,179.19	(113,652,233.14)	(718,813,397.49)	687,427,451.44	467,068,608.08	130,668,733.27	0.00	89,690,110.09	(718,813,397.49)	31,385,946.05
CWC	31,385,946.05							687,427,451.44	
Allocation Percentages based to Total Investment				67.94%	19.01%		100.00%		
Allocated Working Capital				21,324,999.61	5,965,955.83		4,094,990.61	31,385,946.05	
Working Capital for Rate Base WA				4.57%					