

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
OPERATING REVENUES		
Natural Gas Sales	47,542,747	259,720,974
Transportation Revenue	2,369,750	27,211,998
Other Operating Revenue	14,109	(27,268)
	49,926,606	286,905,704
Less: Natural Gas & Production Costs	30,378,429	147,113,603
Revenue Taxes	3,211,735	22,835,173
OPERATING MARGIN	16,336,442	116,956,928
OPERATING EXPENSES		
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	9,196,087	88,320,610
NET OPERATING INCOME	7,140,355	28,636,318
RATE BASE	514,567,983	488,393,608
RATE OF RETURN	1.39%	5.86%

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	572,560,860	547,531,318
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	492,079,930	467,068,608
Working Capital	22,488,053	21,325,000
TOTAL RATE BASE	514,567,983	488,393,608

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)
	Operating Revenue					
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
	Operating Expenses					
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
	Rate Base					
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	Rate Of Return	5.86%				6.14%

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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
Promotional Advertising Expense Adjustment
 State of Washington

Line No.	Description	CY 2021	Amount
	(a)	(b)	(c)
	Promotional Advertising (WA Only)		
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
Directors and Officers Adjustment
 State of Washington

Line No.	Description	CY 2021	Amount
(a)	(b)	(c)	
	Directors and Officers Adjustment		
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

				2020	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	
				LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	
				12	1	2	3	4	5	6	7	8	9	10	11	12					
				***	***	***	***	***	***	***	***	***	***	***	***	***					
128 47031000	1540	2300	Plant Materials & Op Supplies - Aberdeen	348,607.83	336,447.02	336,527.22	335,769.68	337,792.00	335,424.28	403,478.22	413,428.00	427,434.77	433,454.58	427,719.80	429,522.65	482,719.00	478,974.90			395,645.13	
129 47080000	1540	2300	Plant Materials & Op Supplies - Bellingham	536,867.28	527,256.50	546,205.25	525,279.87	512,247.93	524,639.59	517,329.76	524,639.59	504,248.38	494,628.15	494,628.15	494,628.15	494,628.15	494,628.15	494,628.15			453,191.80
130 47090000	1540	2300	Plant Materials & Op Supplies - Bend	616,072.46	606,977.96	606,977.96	606,977.96	606,977.96	606,977.96	606,977.96	606,977.96	606,977.96	606,977.96	606,977.96	606,977.96	606,977.96	606,977.96	606,977.96			607,392.36
131 47170000	1540	2300	Plant Materials & Op Supplies - Bremerton	512,678.99	512,678.99	511,109.29	514,904.42	538,263.40	553,239.91	548,661.66	544,644.50	542,523.81	534,143.46	518,279.10	423,584.05	438,092.82	438,092.82	438,092.82			517,961.78
132 47250000	1540	2300	Plant Materials & Op Supplies - Hemlock	99,132.08	99,132.08	99,132.08	99,132.08	99,132.08	99,132.08	99,132.08	99,132.08	99,132.08	99,132.08	99,132.08	99,132.08	99,132.08	99,132.08	99,132.08			111,018.45
133 47310000	1540	2300	Plant Materials & Op Supplies - Kennewick	371,499.48	371,499.48	371,499.48	371,499.48	371,499.48	371,499.48	371,499.48	371,499.48	371,499.48	371,499.48	371,499.48	371,499.48	371,499.48	371,499.48	371,499.48			420,895.63
134 47331000	1540	2300	Plant Materials & Op Supplies - Longview	513,890.35	513,890.35	513,890.35	513,890.35	513,890.35	513,890.35	513,890.35	513,890.35	513,890.35	513,890.35	513,890.35	513,890.35	513,890.35	513,890.35	513,890.35			544,941.56
135 47385000	1540	2300	Plant Materials & Op Supplies - Moses Lake	163,388.82	163,388.82	163,388.82	163,388.82	163,388.82	163,388.82	163,388.82	163,388.82	163,388.82	163,388.82	163,388.82	163,388.82	163,388.82	163,388.82	163,388.82			148,733.74
136 47580000	1540	2300	Plant Materials & Op Supplies - Mount Vernon	523,537.38	523,537.38	523,537.38	523,537.38	523,537.38	523,537.38	523,537.38	523,537.38	523,537.38	523,537.38	523,537.38	523,537.38	523,537.38	523,537.38	523,537.38			653,629.81
137 47590000	1540	2300	Plant Materials & Op Supplies - Mount Vernon Fab Shop	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	52.65
138 47620000	1540	2300	Plant Materials & Op Supplies - Orotario	303,707.19	303,707.19	303,707.19	303,707.19	303,707.19	303,707.19	303,707.19	303,707.19	303,707.19	303,707.19	303,707.19	303,707.19	303,707.19	303,707.19	303,707.19			362,464.09
139 47690000	1540	2300	Plant Materials & Op Supplies - Pendleton	247,712.33	247,712.33	247,712.33	247,712.33	247,712.33	247,712.33	247,712.33	247,712.33	247,712.33	247,712.33	247,712.33	247,712.33	247,712.33	247,712.33	247,712.33			254,426.96
140 47720000	1540	2300	Plant Materials & Op Supplies - Walla Walla	143,124.78	143,124.78	143,124.78	143,124.78	143,124.78	143,124.78	143,124.78	143,124.78	143,124.78	143,124.78	143,124.78	143,124.78	143,124.78	143,124.78	143,124.78			153,172.49
141 47931000	1540	2300	Plant Materials & Op Supplies - Wenatchee	58,614.74	58,614.74	58,614.74	58,614.74	58,614.74	58,614.74	58,614.74	58,614.74	58,614.74	58,614.74	58,614.74	58,614.74	58,614.74	58,614.74	58,614.74			64,560.35
142 47980000	1540	2300	Plant Materials & Op Supplies - Yakima	383,548.80	383,548.80	383,548.80	383,548.80	383,548.80	383,548.80	383,548.80	383,548.80	383,548.80	383,548.80	383,548.80	383,548.80	383,548.80	383,548.80	383,548.80			446,248.97
143 47989000	1540	2300	Plant Materials & Op Supplies - Yakima Fab Shop	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	124.84
144 47	1540	2308	Plant Materials & Op Supplies - Orotario Inventory	402,327.86	294,795.91	295,843.07	395,041.40	352,369.06	352,369.06	352,369.06	352,369.06	334,817.15	334,817.15	430,054.59	457,148.09	463,401.16	463,401.16	463,401.16			363,918.07
145 47WA	1540	2400	Plant Materials & Op Supplies - Truck Stock IVA	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	6,071.82
146 47	1540	2301	Undistributed Stores Exp - Inventory Freight Clearing	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	1,492.32
147 47	1630	2401	Undistributed Stores Exp - Non-Inventory Purchases Clearing	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	1,492.32
148 47	1630	2501	Undistributed Stores Exp - Inventory Adjustments/Purchases Clearing	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	1,492.32
149 47	1641	02	Pipeline Imbalances	704,148.41	395,860.73	0.00	145,813.77	458,684.34	10,691.94	27,221.67	190,850.03	25,534.44	14,798.51	0.00	31,274.11	0.00	17,159.15	0.00			227,862.27
150 47	1641	04	Storage Bnl-Off	85,256.52	22,170.59	51,499.86	75,895.76	10,807.31	12,841.89	15,942.52	50,467.16	20,243.63	19,507.61	21,038.23	36,702.14	62,720.70	82,020.70	82,020.70			1,948,276.12
151 47	1642	01	Liquid Natural Gas Stored	2,098,340.10	2,096,762.82	1,513,388.05	1,490,981.10	1,795,070.04	1,950,104.02	2,098,741.21	2,098,993.74	2,098,993.74	2,098,993.74	2,098,993.74	2,098,993.74	2,098,993.74	2,098,993.74	2,098,993.74			2,189,496.26
			NET INVENTORIES	8,680,270.89	8,162,430.84	7,210,157.58	7,842,174.50	8,114,617.88	8,114,617.88	8,114,617.88	8,114,617.88	8,114,617.88	8,114,617.88	8,114,617.88	8,114,617.88	8,114,617.88	8,114,617.88	8,114,617.88			8,371,275.52
154 47	1655	11	Prepayments - Insurance	192,791.93	1,370,679.08	1,280,030.31	1,177,753.79	1,045,178.80	906,622.26	780,947.30	648,533.07	493,773.58	376,226.85	248,798.17	374,425.71	228,672.22	742,391.75	742,391.75			686,755.50
155 47	1659	04	Prepayments - Vehicle Licensing	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	62,578.50
156 47	1659	14	Prepayments - Software Maintenance Fee	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	62,578.50
157 47	1659	15	Prepayments - Gas Cost	211,022.38	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	25,855.14	25,855.14	25,375.96	25,375.96	25,375.96	25,375.96	25,375.96	25,375.96	25,375.96			25,375.96
158 47	1659	18	Prepayments - Federal Income Tax	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
159 47	1659	22	Prepayments - FMSA Current	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
160 47	1659	23	Prepayments - Gas Storage	2,990,098.25	3,210,234.06	975,924.60	51,004.51	199,707.71	2,276,613.31	2,844,282.22	4,019,671.86	5,645,756.00	8,238,362.74	9,410,033.14	9,196,536.16	6,635,870.35	4,240,481.49	4,240,481.49			3,207,827.67
161 47	1659	24	Prepayments - Other Non-Deductible	463,628.33	463,628.33	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	4,649.03
163 47	1747	01	Misc Current and Accrued Assets	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
164 47	1750	01	Derivative Instruments - Current	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
165 47OR	1659	01	Prepayments - Gross Revenue Fee	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
166 47OR	1659	02	Prepayments - Dept. of Energy Fee	32,805.55	26,244.44	(0.00)	(0.00)	6,501.11	(0.00)	(0.00)	(0.00)	92,963.00	59,305.36	51,892.19	2,734.93	22,754.35	22,754.35	22,754.35			2,734.93
167 47OR	1659	17	Prepayments - Regulatory Assets	1,731,056.00	1,731,056.00	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	1,827,895.00
168 47OR	1659	19	Prepayments - State Income Tax	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
169 47OR	20425	00	Misc Def D - Regulatory assets current Gas Supply Hedging	104,094.43	106,778.56	40,385.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,159.31
170 47WA	1960	20424	Misc Def D - Regulatory assets current Gas Supply Hedging	418,063.31	316,744.23	119,787.04	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	43,797.74
			TOTAL CURRENT & ACCR ASSETS	5,320,410.27	5,994,863.69	3,252,849.90	2,079,544.49	2,136,638.27	3,843,596.24	4,225,633.19	5,107,059.94	7,381,637.81	11,176,409.92	11,200,700.70	11,662,420.26	9,745,373.92	6,303,598.94	6,303,598.94			6,303,598.94
172 47OR	1732	01	Accrued Gas Revenues - Unbilled Residential	4,079,218.54	3,907,537.72	4,224,900.29	2,544,711.04	1,103,928.83	782,326.80	1,123,358.08	907,250.74	390,448.62	700,598.23	3,779,244.82	2,889,446.22	6,659,996.72	2,067,396.93	2,067,396.93			2,067,396.93
173 47OR	1732	02	Accrued Gas Revenues - Unbilled Commercial	2,341,346.51	2,130,378.07	2,312,740.60	1,938,091.64	674,084.81	519,865.29	1,258,689.20	1,549,620.00	1,658,629.29	548,031.06	1,422,211.27	2,223,878.86	3,151,809.48	3,151,809.48	3,151,809.48			3,151,809.48
174 47OR	1732	03	Accrued Gas Revenues - Unbilled Industrial	8,827.16																	

Cascade Natural Gas Corporation
Working Capital (AMA)

For the Twelve Months Ended December 31, 2021

	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA
	2020	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021
	LTD	LTD	YTD	LTD	YTD	LTD	YTD	LTD	YTD	LTD	YTD	LTD	YTD	LTD
	12	1	2	3	4	5	6	7	8	9	10	11	12	12
392														
393														
394														
395	4211													
396	4212													
397		4261												
398		4262												
399		4263												
400		4264												
401		4265												
402		4171												
403	6011	4171												
404	4714	4082	3441											
405														
406														
407		4380	1											
408														
409														
410														
411														
412														
413	2010	0												
414	2160	1												
415	2160	1												
416	2071	1												
417	4390	2												
418	2190	2												
419	2190	4												
420														
421	2240	12												
422	2240	13												
423	2240	17												
424	2240	19												
425	2240	20												
426	2240	21												
427	2240	22												
428	2240	23												
429	2240	24												
430	2240	25												
431	2240	26												
432	2240	27												
433	2240	28												
434	2240	29												
435	2240	30												
436	2240	31												
437	2240	32												
438	2240	33												
439	2240	34												
440	2242	01												
441														
442														
443	2310													
444	2330	045												
445														
446	2221	1												
447	2322	000												
448	2322	005												
449	2322	001												
450	2322	101												
451	2322	010												
452	2322	109												
453	2322	101												
454	2322	2												
455	2322	312												
456	2322	320												
457	2322	321												
458	2322	322												
459	2322	323												
460	2322	335												
461	2322	339												
462	2322	401												
463	2323	1												
464	2340	001*												
465	2340	007*												
466	2340	005*												
467	2340	008*												
468	2340	048*												
469	2340	067*												
470	2340	062*												
471	2340	067*												
472	2340	067*												
473	2411	1												
474	2411	2												
475	2411	3												
476	2411	4												
477	2412	OR												
478	2412	ID												
479	2412	TRA												
480														
481														
482														
483														
484														
485	2282	01												
486	2284	000												
487	2281	11												
488	2281	41												
489	2282	101												
490	2282	101												
491	2282	101												
492	2282	105												
493	2282	11												
494	2282	301												
495	2282	ID												
496	2282	OR												
497	2282	OR1												
498	2282	OR2												
499	2282	WA1												
500	2282	WA2												
501	2282	WA3												
502	2282	WA4												
503	2282	1												
504	2282	100												
505	2282	101												
506	2282	102												
507	2282	103												
508	2282	104												
509	2282	105												
510	2282	106												
511	2282	107												
512	2282	108												

Cash
 Wor
 For

Allocator (3-Factor Formula)
 WA 74.89%
 OR 25.11%

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				969,311,421.47	969,311,421.47					
2				368,530.82	368,530.82					
3				275,613,546.31			275,613,546.31			
4				(968,530.82)			(968,530.82)			
5							0.00			
6				29,377,609.48	22,000,891.74		7,376,717.74			
7							0.00			
8				1,245,918.86			1,245,918.86			
9							0.00			
10										
11				13,161,474.81				13,161,474.81		
12				2,282,646.16				2,282,646.16		
13										
14										
15				1,000,415.59	1,000,415.59					
16				254,523.55			254,523.55			
17				(282,224,465.71)	(282,224,465.71)					
18				(396,464.76)	(396,464.76)					
19				(80,116,849.74)			(80,116,849.74)			
20				396,464.76			396,464.76			
21										
22				(5,232,867.55)	(3,918,894.51)		(1,313,973.04)			
23				(20,372,317.00)	(20,372,317.00)					
24				(6,921,410.86)			(6,921,410.86)			
25										
26										
27										
28				(276,053.72)	(276,053.72)					
29				(734,606.00)			(734,606.00)			
30				(119,939,748.30)	(119,939,748.30)					
31				(30,323,022.75)			(30,323,022.75)			
32										
33										
34										
35										
36										
37										
38										
39										
40										
41				197,964.51				197,964.51		
42										
43				1,745,213.07				1,745,213.07		
44				10,800,884.00				10,800,884.00		
45										
46				12,848.87				12,848.87		
47				2,087.49				2,087.49		
48										
49										
50	1,289,891.87									1,289,891.87
51	(1,132,243.35)									(1,132,243.35)
52	125,703.46									125,703.46
53	489,611.15									489,611.15
54										
55										
56										
57										
58										
59										
60										
61										
62										
63										
64										
65										
66										
67	(12,811.21)									(12,811.21)
68	1,206,204.29									1,206,204.29
69										
70										
71	(1,968.63)									(1,968.63)
72	309.58									309.58
73	22,884.76									22,884.76
74	43,568.96									43,568.96
75	1,838,248.63									1,838,248.63
76	126,657.48									126,657.48
77	(38,875.42)									(38,875.42)
78	456,999.24									456,999.24
79										
80	2,797,322.63									2,797,322.63
81	45,689.80									45,689.80
82	9,576,962.48									9,576,962.48
83	264,248.49									264,248.49
84										
85										
86										
87										
88										
89				0.00				0.00		
90				114,002.04				114,002.04		
91				5,631.29				5,631.29		
92										
93										
94				10,171.66				10,171.66		
95				(59.28)				(59.28)		
96				1,642.41				1,642.41		
97				30.94				30.94		
98										
99										
100										
101										
102										
103										
104	(15,000.00)									(15,000.00)
105	68,666.88									68,666.88
106	(4.97)									(4.97)
107	(67,577.59)									(67,577.59)
108	(293,780.19)									(293,780.19)
109	132,347.41									132,347.41
110	(34,304.91)									(34,304.91)
111	(69,432.74)									(69,432.74)
112	(2,149.38)									(2,149.38)
113	0.21									0.21
114	226.71									226.71
115	(901,133.34)									(901,133.34)
116	388,683.80									388,683.80
117	(82,902.79)									(82,902.79)
118	(454,759.69)									(454,759.69)
119	(27,850.62)									(27,850.62)
120	(1,222.84)									(1,222.84)
121	(7.53)									(7.53)
122	70.81									70.81
123										
124										
125										
126										
127	717,768.31									717,768.31

Cas
Wor
For

		Allocator (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
146						
147	6,071.82					6,071.82
148	4,192.32					4,192.32
149	14,805.22					14,805.22
150	172,159.15					172,159.15
151	71,201.74					71,201.74
152	1,948,226.12					1,948,226.12
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	35,446.37					35,446.37
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		(54,048.07)				(54,048.07)
185		(204,471.75)				(204,471.75)
186			0.00	0.00		
187		927,273.93				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		56,751.73
194		(1,148.08)		(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		47,582.60		47,582.60		47,582.60
199		24,653.98		24,653.98		24,653.98
200		600,416.34		600,416.34		600,416.34
201		179,817.85		179,817.85		179,817.85
202						
203						
204		385,564.50		385,564.50		385,564.50
205		132,277.62		132,277.62		132,277.62
206		381,596.80		381,596.80		381,596.80
207		(36,958.61)		(36,958.61)		(36,958.61)
208						
209		1,511,566.57		1,511,566.57		1,511,566.57
210		436,689.04		436,689.04		436,689.04
211		3,706,623.83		3,706,623.83		3,706,623.83
212		1,181,379.71		1,181,379.71		1,181,379.71
213		(596,447.58)		(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		48,522.12				48,522.12
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						
235		641,873.87				641,873.87
236		742,954.33				742,954.33
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		(253,329.54)				(253,329.54)
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						
256		795,168.87		795,168.87		795,168.87
257		484,578.31		484,578.31		484,578.31
258		1,592,206.06		1,592,206.06		1,592,206.06
259		2,010,398.34		2,010,398.34		2,010,398.34
260		2,575,644.18		2,575,644.18		2,575,644.18

Cas
Wer
For

		Allocator (3-Factor Formula)		
		WA	74.89%	
		OR	25.11%	
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	-	(899,038.20)	(899,038.20)	-
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	5,795,409.38	-	-	5,795,409.38
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	2,388,280.11	-	-	2,388,280.11
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	(936,693.23)	-	-	(936,693.23)
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)

Cas
Wor
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			
447	(1,820,335.92)		(1,820,335.92)
448	(220,465.59)		(220,465.59)
449			
450	(825,383.84)		(825,383.84)
451	(3,952,115.06)		(3,952,115.06)
452	(14,682,229.49)		(14,682,229.49)
453	(121,927.89)		(121,927.89)
454	(4.22)		(4.22)
455	388.07		388.07
456	(66,694.04)		(66,694.04)
457	(14,052.22)		(14,052.22)
458	(132.48)		(132.48)
459	(10,663.60)		(10,663.60)
460	(9,852.49)		(9,852.49)
461	(2,051.94)		(2,051.94)
462	(2,255,716.79)		(2,255,716.79)
463			
464	(1,668,621.53)		(1,668,621.53)
465	(985,222.58)		(985,222.58)
466			
467	(265,501.68)		(265,501.68)
468	(284.33)		(284.33)
469			
470	(88,597.82)		(88,597.82)
471	(43.20)		(43.20)
472	(3,644.92)		(3,644.92)
473	(17.30)		(17.30)
474			
475	(64,168.67)		(64,168.67)
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	(32,016.88)		(32,016.88)
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	(126,800.24)		(126,800.24)
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	(14,151.46)		(14,151.46)
508	(436,333.34)		(436,333.34)
509	(310,537.50)		(310,537.50)
510			
511	-		-

Cas
Wor
For

		Allocator (3-Factor Formula)			
		WA		74.89%	
		OR		25.11%	
512	(675,500.00)				(675,500.00)
513	(214,062.50)				(214,062.50)
514	(227,683.33)				(227,683.33)
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					
542	(173,930.76)	(69,099.28)		(69,099.28)	(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	(208,474.53)				(208,474.53)
549	(935,826.63)				(935,826.63)
550	35,660.72				35,660.72
551	496,469.93				496,469.93
552					
553		2,348,697.11		2,348,697.11	
554		515,208.94		515,208.94	
555		497,923.80		497,923.80	
556		(323,992.01)		(323,992.01)	
557		(94,502.86)		(94,502.86)	
558	(156,971.77)				(156,971.77)
559	-				-
560		(183,844.92)		(183,844.92)	
561	(86.18)				(86.18)
562	(3,073,715.42)				(3,073,715.42)
563	(46,226.46)				(46,226.46)
564	(1,109,262.14)				(1,109,262.14)
565	(6,743.53)				(6,743.53)
566	(860.13)				(860.13)
567	(384,109.08)				(384,109.08)
568	(1,308,960.41)				(1,308,960.41)
569	(302,212.91)				(302,212.91)
570					
571		7,159,835.25		7,159,835.25	
572		1,942,791.75		1,942,791.75	
573					
574		13,751,223.37		13,751,223.37	
575		21,456,365.24		21,456,365.24	
576		(891,397.77)		(891,397.77)	
577		(1,244,732.18)		(1,244,732.18)	
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)	(83,051,363.26)
586	(581,649.78)				(581,649.78)
587	-				-
588		(2,911,677.50)	(2,911,677.50)		
589		(332,688.40)		(332,688.40)	
590		0.00		0.00	
591		0.00		0.00	
592		(205,689.63)	(205,689.63)		
593		(54,460.72)		(54,460.72)	
594		-		0.00	
595					
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)	24,248.60
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	14,791,652.62	
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	

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)					(2,854,578.17)
646		(65,590.10)		(65,590.10)		
647		(77,905,602.25)		(77,905,602.25)		
648				0.00		
649		(219,975.15)		(219,975.15)		
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	(9,404,990.36)				(9,404,990.36)	
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%					