

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%

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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**

			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	
			1	1	2	3	4	5	6	7	8	9	10	11	12			
141 47	1659	22	Prepayments - Gas Storage	3,853,770.95	3,606,849.65	1,326,883.08	278,117.46	964,243.43	1,506,918.30	1,930,841.53	2,449,205.95	3,019,442.62	3,359,964.43	2,968,197.33	2,824,385.07	2,990,098.25	2,304,748.62	
142 47	1659	23	Prepayments - Other	319,155.10	45,128.00	-	-	-	-	-	-	-	-	-	46,628.33	243,628.33	34,981.36	
143 47	1659	14	Prepayments - Software Maintenance Fee	167,630.71	165,666.81	-	-	-	-	-	-	-	-	5,308.07	211,022.38	30,025.12		
144 47	1659	15	Prepayments - Gas Cost	-	-	-	-	-	-	-	-	-	-	-	-	-		
145 47OR	1659	01	Prepayments - Gross Revenue Fee	(0.54)	(0.54)	(0.54)	183,394.79	163,017.59	142,640.39	122,263.19	101,885.99	81,506.79	61,131.59	40,754.39	20,377.19	76,414.38		
146 47OR	1659	02	Prepayments - Dept of Energy Fee	30,388.94	24,311.16	18,233.38	12,155.60	6,077.82	0.04	0.04	0.04	0.04	0.04	0.04	0.04	32,805.55	35,582.66	
147 47OR	1659	03	Prepayments - Property Tax	939,156.00	782,630.00	626,104.00	469,578.00	313,052.00	156,526.00	-	-	-	-	-	-	1,284,577.00	1,101,066.00	387,714.83
148 47	1659	04	Prepayments - Vehicle Licensing	54,525.75	-	-	-	-	-	-	-	-	-	-	-	-	2,271.91	
149 47OR	1860	20425	Misc Def Dr - Regulatory assets current Core Gas Supply Hedging	-	9,483.22	26,889.57	17,716.62	-	-	84.69	-	-	-	-	88,260.69	140,934.53	16,075.17	
150 47WA	1860	20424	Misc Def Dr - Regulatory assets current Core Gas Supply Hedging	-	34,303.59	97,267.50	64,086.25	-	-	306.37	-	-	-	-	246,304.71	418,063.31	54,275.01	
151 47	1747	01	Misc Current and Accrued Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		
152 47	1750	01	Derivative Instruments - Current	138,098.00	-	-	-	-	-	-	-	-	-	-	-	-		
153 47G	1659	100	Prepaid Federal Income Tax	-	-	-	-	-	-	0.00	17,094.08	126,114.47	246,339.07	595,127.11	-	106,030.79		
154 47G	1747	-	Misc Current and Accrued Assets	7,163,993.47	7,096,061.24	6,941,832.46	7,947,757.07	8,215,954.37	8,490,754.16	8,857,832.44	9,452,945.27	9,810,451.87	9,452,945.27	9,452,945.27	9,142,510.29	9,269,935.50	8,461,751.45	
155			TOTAL CURRENT & ACCR ASSETS	12,804,673.80	12,907,105.13	10,131,441.17	9,971,750.99	10,696,895.76	11,119,489.26	11,648,832.14	12,124,888.66	12,615,847.79	13,555,695.46	13,347,853.24	13,977,542.03	14,500,345.77	12,132,903.54	
156																		
157 47OR	1732	01	Accrued Gas Revenues - Unbilled Residential	3,995,882.30	3,423,162.75	3,065,783.59	2,404,461.13	1,038,413.91	676,837.24	381,264.00	212,937.10	360,105.41	528,249.83	1,688,408.00	3,602,492.96	4,079,218.54	1,784,972.20	
158 47WA	1732	01	Accrued Gas Revenues - Unbilled Residential	12,363,365.84	12,363,365.84	9,711,236.54	10,307,756.83	8,039,733.94	7,114,054.73	6,039,299.22	5,114,054.73	4,288,629.22	3,460,105.41	2,714,191.24	1,704,191.24	11,271,031.82	12,043,489.82	5,587,064.41
159 47OR	1732	02	Accrued Gas Revenues - Unbilled Commercial	2,358,629.99	1,969,298.92	1,789,226.73	1,421,626.92	1,171,721.07	938,932.67	748,619.44	588,384.34	448,619.44	333,733.32	253,195.74	193,233.32	143,346.51	1,066,464.58	
160 47WA	1732	02	Accrued Gas Revenues - Unbilled Commercial	9,421,371.30	7,797,724.82	7,639,002.50	6,183,695.32	4,269,148.24	3,660,539.17	3,126,539.17	2,691,539.17	2,262,539.17	1,833,539.17	1,404,539.17	954,539.17	504,539.17	238,132.50	
161 47OR	1732	03	Accrued Gas Revenues - Unbilled Industrial	11,691.44	7,340.92	8,020.07	3,806.89	3,200.73	3,806.89	3,200.73	3,200.73	3,200.73	3,200.73	3,200.73	3,200.73	3,200.73	3,200.73	3,200.73
162 47WA	1732	03	Accrued Gas Revenues - Unbilled Industrial	1,264,015.12	1,322,568.24	1,228,056.09	1,262,711.82	1,021,517.42	725,707.29	551,192.22	422,627.66	312,627.66	222,627.66	152,627.66	82,627.66	42,627.66	21,627.66	10,627.66
163 47OR	1734	03	Accrued Transportation Revenues - Unbilled Transportation	245,515.71	245,147.87	244,076.29	244,076.29	248,621.77	247,494.58	247,494.58	247,494.58	247,494.58	247,494.58	247,494.58	247,494.58	247,494.58	247,494.58	247,494.58
164 47WA	1734	03	Accrued Transportation Revenues - Unbilled Transportation	1,349,347.15	1,331,194.24	1,367,190.98	1,331,194.24	1,428,764.58	1,271,629.31	1,276,341.43	1,276,341.43	1,276,341.43	1,276,341.43	1,276,341.43	1,276,341.43	1,276,341.43	1,276,341.43	1,276,341.43
165 47OR	1734	04	Accrued Transportation Revenues - Unbilled Transportation - Egen	131,522.86	130,420.82	114,990.65	129,576.78	115,027.92	94,635.00	78,217.71	65,821.10	53,427.10	42,627.10	31,827.10	21,027.10	10,227.10	5,427.10	2,627.10
166 47WA	1734	04	Accrued Transportation Revenues - Unbilled Transportation - Egen	859,829.44	768,148.98	693,433.42	618,366.38	559,599.08	489,876.48	429,876.48	379,876.48	329,876.48	279,876.48	229,876.48	179,876.48	129,876.48	79,876.48	29,876.48
167			TOTAL ACCRUED REVENUES	32,004,471.15	27,340,077.04	25,825,020.12	22,029,022.60	10,899,572.76	7,660,138.99	5,372,386.75	4,619,376.00	6,097,941.15	7,548,524.58	15,999,733.82	26,832,843.31	29,367,148.69	15,909,203.94	
168																		
169 47	1900	961	Accumulated Deferred Income Tax - Federal FAS109 Grossup	(71,282.13)	(70,320.24)	(69,358.36)	(66,472.63)	(65,510.73)	(64,548.83)	(63,586.93)	(62,625.04)	(61,663.15)	(60,701.26)	(59,739.37)	(58,777.48)	(57,815.59)	(56,853.70)	
170 47	1900	962	Accumulated Deferred Income Tax - Federal FAS109 Adjustment	(270,158.80)	(266,492.56)	(262,826.32)	(259,160.08)	(255,493.81)	(251,827.57)	(248,161.30)	(244,495.04)	(240,828.77)	(237,162.53)	(233,496.28)	(229,830.02)	(226,163.77)	(222,497.51)	
171 47	1900	96303	Accumulated Deferred Income Tax - Federal Customer Advances	(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)		
172 47	1900	875	Accumulated Deferred Income Tax - Federal NonReg	1,401,147.76	1,401,729.26	1,402,310.75	1,402,892.24	1,403,473.73	1,404,055.22	1,404,636.71	1,405,218.20	1,405,800.69	1,406,383.18	1,406,965.67	1,407,548.16	1,408,130.65	1,408,713.14	
173 47	1900	965	Accumulated Deferred Income Tax - Federal noncurrent Reg	3,764,796.50	3,740,933.29	3,743,995.78	3,715,551.45	3,713,036.48	3,686,632.76	3,584,178.43	3,536,015.51	3,496,599.13	3,457,182.75	3,417,766.37	3,378,350.00	3,338,933.62	3,299,517.24	
174 47	1900	975	Accumulated Deferred Income Tax - Federal current Reg	1,739,299.50	1,217,440.58	1,127,050.26	1,172,011.58	1,172,011.58	1,172,011.58	1,172,011.58	1,172,011.58	1,172,011.58	1,172,011.58	1,172,011.58	1,172,011.58	1,172,011.58	1,172,011.58	1,172,011.58
175 47OR	1900	861	Accumulated Deferred Income Tax - State FAS109 Grossup	(6,239.04)	(6,154.85)	(6,070.65)	(5,986.46)	(5,902.27)	(5,818.08)	(5,733.89)	(5,649.70)	(5,565.51)	(5,481.32)	(5,397.13)	(5,312.94)	(5,228.75)	(5,144.56)	
176 47OR	1900	862	Accumulated Deferred Income Tax - State FAS109 Adjustment	2,029.16	1,954.53	1,879.94	1,805.31	1,730.68	1,656.05	1,581.42	1,506.79	1,432.16	1,357.53	1,282.90	1,208.27	1,133.64	1,059.01	
177 47OR	1900	86303	Accumulated Deferred Income Tax - State Customer Advances	57,928.94	57,894.94	57,860.94	57,826.94	57,792.94	57,758.94	57,724.94	57,690.94	57,656.94	57,622.94	57,588.94	57,554.94	57,520.94	57,486.94	
178 47OR	1900	86305	Accumulated Deferred Income Tax - State Tax Reform Plant RB	(2,002.19)	(1,954.52)	(1,906.85)	(1,859.18)	(1,811.51)	(1,763.84)	(1,716.17)	(1,668.50)	(1,620.82)	(1,573.15)	(1,525.48)	(1,477.81)	(1,430.14)	(1,382.47)	
179 47OR	1900	864	Accumulated Deferred Income Tax - State NonReg	122,636.81	122,687.71	122,738.61	122,789.51	122,840.41	122,891.31	122,942.21	122,993.11	123,044.01	123,094.91	123,145.81	123,196.71	123,247.61	123,298.51	
180 47OR	1900	865	Accumulated Deferred Income Tax - State noncurrent Reg	329,517.43	327,428.78	327,696.82	325,207.21	324,987.10	320,925.57	313,708.68	309,493.43	306,043.21	302,592.99	299,142.77	295,692.55	292,242.33	288,792.11	
181 47OR	1900	866	Accumulated Deferred Income Tax - State current Reg	152,233.86	153,233.86	153,233.86	153,233.86	153,233.86	153,233.86	153,233.86	153,233.86	153,233.86	153,233.86	153,233.86	153,233.86	153,233.86	153,233.86	
182 47OR	1900	96303	Accumulated Deferred Income Tax - Federal Customer Advances	40,231.50	39,728.83	39,728.83	46,288.52	46,288.52	46,288.52	46,288.52	46,288.52	46,288.52	46,288.52	46,288.52	46,288.52	46,288.52	46,288.52	
183 47OR	1900	96305	Accumulated Deferred Income Tax - Federal Tax Reform Plant RB	49,080.72	47,717.37	46,354.02	44,990.66	43,627.31	42,263.96	40,900.60	39,537.25	38,173.90	36,810.54	35,447.19	34,083.84	32,720.48	31,357.13	
184 47WA	1900	96303	Accumulated Deferred Income Tax - Federal Customer Advances	621,617.10	621,617.10	621,617.10	587,270.96	587,270.96	587,270.96	587,270.96	587,270.96	587,270.96	587,270.96	587,270.96	587,270.96	587,270.96	587,270.96	
185 47WA	1900	96305	Accumulated Deferred Income Tax - Federal Tax Reform Plant RB	221,076.12	218,775.22	216,474.32	214,169.43	211,864.53	209,559.63	207,254.74	204,949.84	202,644.94	200,340.05	198,035.15	195,730.25	193,425.35	191,120.45	
186																		
187 47OR	1910	02	(Over) Under Recovery of Purchased Gas	-	-	-	-	-	-	-	-	-	-	-	-	-		
188 47WA	1910	01	(Over) Under Recovery of Purchased Gas	-	-	-	-	-	-	-	-	-	-	-	-	-		
189 47G	1910	100R1	(Over) Under Recovery of Purchased Gas Costs															

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)	(3,301,647.39)	(3,301,647.39)	(3,301,647.39)	(3,301,647.39)	(3,301,647.39)	(3,301,647.39)	(3,301,647.39)	(3,301,647.39)	(3,301,647.39)	(3,301,647.39)	(3,301,647.39)	(3,301,647.39)	
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 - DCC/CACC Refundable	(985,988.22)	(982,856.14)	(976,254.63)	(954,995.57)	(936,504.82)	(934,089.88)	(278,967.98)	(278,967.98)	(278,967.98)	(271,009.41)	(269,648.52)	(267,224.97)	(588,008.29)	
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	100,679.13	(250.71)	-	-	-	-	-	-	-	-	-	-	
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)	(6,429,472.77)	(6,390,859.35)	(6,352,245.93)	(6,313,632.51)	(6,275,019.09)	(6,236,414.82)	(6,197,810.88)	
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)	(6,898,976.86)	(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)	(33,750.00)	(33,750.00)	(33,750.00)	(33,750.00)	(63,560.11)	
563 47OR	2530	02011	Cone 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)	(874,056.32)	
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)	(156,931.05)	(93,422.52)	(42,039.25)	(15,961.05)	(4,208.58)	
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	1,020,824.16	1,007,481.52	992,824.16	
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	1,117,677.46	1,196,592.28	1,307,859.57	1,488,696.62	1,567,904.28	1,586,649.15	1,504,907.77	1,274,525.35	1,367,615.11
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)	(9,016,469.40)	(8,885,523.06)	(8,748,949.44)	(8,603,319.19)	(8,456,939.28)	(8,305,319.19)	(8,148,792.55)	(7,986,615.11)
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)	(466,500.00)
572 47WA	2530	02010	Cone Gas Supply Hedging	-	-	-	-	-	-	-	-	-	-	-	-	-	
573 47WA	2540	01999	Other Regulatory Liabilities - Unbilled Amortization	189,403.67	157,459.07	150,608.34	120,268.37	31,410.57	11,705.82	11,705.82	20,391.72	29,134.51	87,254.78	156,700.14	169,744.47	184,232.70	
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)	(44,892,316.76)	(44,672,036.53)	(44,451,766.30)	(44,232,500.00)
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)	(757,508.75)	(805,636.92)	(847,365.78)	(883,650.67)	(916,351.97)	(939,234.87)	
577 47WA	2540	20482	Other Regulatory Liabilities - Protected-Plus EDIT grossup	(228,610.16)	(182,916.69)	(150,892.02)	(114,602.38)	(83,695.82)	(58,736.53)	(38,924.97)	(19,428.13)	(131,388.07)	(141,323.21)	(149,241.07)	(153,982.29)	(158,666.66)	
578 47WA	2540	20483	Other Regulatory Liabilities - Unprotected EDIT	(450,758.74)	(395,159.00)	(371,648.24)	(364,929.15)	(364,929.15)	(388,135.18)	(446,688.21)	(477,737.09)	(506,408.51)	(532,815.57)	(558,516.96)	(584,643.48)	(610,371.48)	
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)	(115,856.69)	(122,512.22)	
580 47WA	2540	20485	Other Regulatory Liabilities - Temp Federal Income Tax Credit	0.00	-	-	-	-	-	-	-	-	-	-	-	0.00	
581 47WA	2540	20486	Other Regulatory Liabilities - Temp Federal Income Tax Credit grossup	-	-	-	-	-	-	-	-	-	-	-	-	-	
582 47WA	2540	20487	Other Regulatory Liabilities - Difference Temp Federal Income Tax Credit	-	-	-	-	-	-	-	-	-	-	-	-	-	
582 47	1860	20209	Regulatory Asset - ARC	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	56,728,157.15	57,107,189.78	57,486,607.84
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)	(101,047,652.40)	(100,453,539.63)	(99,810,280.05)	(99,167,221.86)	(98,524,175.24)	(97,881,626.59)	(97,240,182.54)	
584																	
585 47	2550	1	Deferred Investment Tax Credits	(201,910.04)	(198,408.46)	(194,906.88)	(191,405.30)	(187,903.72)	(180,900.56)	(177,398.98)	(173,897.40)	(170,395.82)	(166,894.24)	(163,392.66)	(159,891.08)	(156,389.50)	
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	9,346,629.64	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	36,051,084.41	35,874,958.82	35,700,834.23	35,528,719.64	35,358,605.05	35,189,490.46	35,021,375.87
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)	(489,972.92)	(511,830.54)	(425,615.17)	(411,904.14)	
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	1,537,498.28	1,516,572.62	1,516,572.62	1,474,741.27	1,453,656.96	1,432,572.62	1,411,494.28	1,390,410.00	1,369,325.72	
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	5,601,096.29	5,520,544.61	5,440,093.02	5,359,541.35	5,279,089.66
592 47	2830	96302	Accum DIT - Federal Unamortized Loss on Required 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)	(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)	(37,867,833.69)	(38,349,133.69)	(38,900,828.25)	(39,499,588.25)	
595 47OR	2820	861	Accum DIT - State FAS109 grossup	850,011.25	845,981.50	841,957.03	837,937.64	833,964.55	829,991.45	826,018.38	822,045.29	818,072.23	814,100.07	810,127.92	806,155.76	802,183.61	
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)	(701,274.05)	(695,981.58)	(690,689.10)	(685,396.63)	
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)	(4,959,9		

Cas
Wor
For

Allocator (3-Factor Formula)
WA 75.05%
OR 24.95%

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							-
256							-
257							-
258							-
259							-
260							-
261							-
262							-
263							-
264							-
265							-
266							-
267							-
268							-
269							-
270							-
271							-
272							-
273							-
274							-
275							-
276							-
277							-

Cas
Wor
For

		Allocator (3-Factor Formula)		
		WA	75.05%	
		OR	24.95%	
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				
295		95,556,716.39		95,556,716.39
296		31,204,588.16		31,204,588.16
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		6,708.86		6,708.86
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)
413				
414		(10,625,000.00)		(10,625,000.00)
415		(45,906,250.00)		(45,906,250.00)
416				
417	(180,875.31)			(180,875.31)
418				
419				

Cas
Wor
For

Line Item	Allocator (3-Factor Formula)		75.05%		24.95%	
	WA	OR	WA	OR	WA	OR
420						
421						
422	(2,586,893.89)				(2,586,893.89)	
423	(489,041.81)				(489,041.81)	
424	(965,219.64)				(965,219.64)	
425	(3,998,557.87)				(3,998,557.87)	
426	(12,155,783.45)				(12,155,783.45)	
427	(119,447.47)				(119,447.47)	
428	8.42				8.42	
429	(33,170.35)				(33,170.35)	
430	(16,378.79)				(16,378.79)	
431	(73.37)				(73.37)	
432	(1.68)				(1.68)	
433	(26,603.08)				(26,603.08)	
434	(2,645.58)				(2,645.58)	
435	(3,353,442.81)				(3,353,442.81)	
436						
437		(1,543,913.16)		(1,543,913.16)		
438		(718,903.14)		(718,903.14)		
439		-		-		
440		(252,246.75)		(252,246.75)		
441		6,497.33		6,497.33		
442		-		-		
443		(168,299.67)		(168,299.67)		
444		-		-		
445		(2,380.35)		(2,380.35)		
446		(53.62)		(53.62)		
447						
448	(34,096.21)				(34,096.21)	
449	(21,814.54)				(21,814.54)	
450	(2,069.19)				(2,069.19)	
451	(3,967.08)				(3,967.08)	
452	(1,186.67)				(1,186.67)	
453						
454						
455						
456	(56,166.67)				(56,166.67)	
457	(24,135.00)				(24,135.00)	
458						
459	(1,110,646.13)				(1,110,646.13)	
460	(51,095.96)				(51,095.96)	
461	(46,489.34)				(46,489.34)	
462	(67,062.01)				(67,062.01)	
463	(518,794.39)				(518,794.39)	
464	(27,622.46)				(27,622.46)	
465	(12,164.41)				(12,164.41)	
466	(4,184.47)				(4,184.47)	
467	(3,655.68)				(3,655.68)	
468	(7,175.44)				(7,175.44)	
469	20,712.64				20,712.64	
470	(566.73)				(566.73)	
471	(15,297.45)				(15,297.45)	
472	(85,683.82)				(85,683.82)	
473	(27,110.63)				(27,110.63)	
474	2,293.15				2,293.15	
475	(4.20)				(4.20)	
476	2,579.65				2,579.65	
477	(10,619.21)				(10,619.21)	
478	(82,489.36)				(82,489.36)	
479	(436,333.34)				(436,333.34)	
480	(310,537.50)				(310,537.50)	
481	(194,188.02)				(194,188.02)	
482	(184,520.83)				(184,520.83)	
483	(675,500.00)				(675,500.00)	
484	(214,062.50)				(214,062.50)	
485	(227,083.33)				(227,083.33)	
486	(106,510.42)				(106,510.42)	
487	(110,416.67)				(110,416.67)	
488	(106,510.42)				(106,510.42)	
489	(110,416.67)				(110,416.67)	
490	(263,958.34)				(263,958.34)	
491	(222,833.34)				(222,833.34)	
492	(372,750.00)				(372,750.00)	
493	(160,354.17)				(160,354.17)	
494	(112,875.00)				(112,875.00)	
495	(11,597.22)				(11,597.22)	
496		(1,969,583.33)		(1,969,583.33)		
497	(49,287.43)				(49,287.43)	
498	(344,593.52)				(344,593.52)	
499	(3,032,572.37)				(3,032,572.37)	
500	(7,913,949.00)				(7,913,949.00)	
501	(39,804.29)				(39,804.29)	
502	(555,007.58)				(555,007.58)	
503	(1,485,690.45)				(1,485,690.45)	
504	(860,817.38)				(860,817.38)	
505	(2,129,697.70)				(2,129,697.70)	
506	(183,495.38)				(183,495.38)	
507	(66,102.59)				(66,102.59)	
508	(909,730.63)				(909,730.63)	
509	26.18				26.18	
510	(51,191.46)				(51,191.46)	
511	(74,554.85)				(74,554.85)	
512	(70,350.18)				(70,350.18)	
513	-				-	
514		(90,052.85)		(90,052.85)		
515	(111,107.87)				(111,107.87)	
516	(151,984.17)				(151,984.17)	
517	(550,552.38)				(550,552.38)	
518	(3,871.82)				(3,871.82)	
519	-				-	
520	(37,500.00)				(37,500.00)	
521	(268,112.62)				(268,112.62)	
522	(985,948.97)				(985,948.97)	
523	(64.38)				(64.38)	
524	500,945.85				500,945.85	
525	-				-	
526		4,396,438.43		4,396,438.43		
527		(2,130,880.19)		(2,130,880.19)		
528		1,719,527.75		1,719,527.75		
529		(7,833.37)		(7,833.37)		
530		(208,143.20)		(208,143.20)		
531	(22,963.83)				(22,963.83)	
532	(3,776,942.79)			(3,776,942.79)		
533	(69,289,666.06)			(69,289,666.06)		
534						
535		(588,415.20)		(588,415.20)		
	(47.64)				(47.64)	
	(2,758,812.53)				(2,758,812.53)	
	(20,199.85)				(20,199.85)	
	(1,179,331.76)				(1,179,331.76)	
	(6,607.24)				(6,607.24)	
	(814.75)				(814.75)	
	(389,871.58)				(389,871.58)	
	(1,334,849.58)				(1,334,849.58)	
	(509,482.28)				(509,482.28)	
		11,912,145.55		11,912,145.55		
		(3,007,909.84)		(3,007,909.84)		
		31,625,377.81		31,625,377.81		
		30,259,721.35		30,259,721.35		
		(25,780.55)		(25,780.55)		
		(1,499,668.81)		(1,499,668.81)		
	(83,066.96)				(83,066.96)	
	(146,695.83)				(146,695.83)	
		(5,575,243.69)		(5,575,243.69)		
		(565,815.29)		(565,815.29)		
		(77,506,848.59)		(77,506,848.59)		
			(58,168,889.86)		(58,168,889.86)	
			(19,337,958.72)		(19,337,958.72)	

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)	652,899,385.31	399,788,291.80	130,858,081.06	122,253,012.45
699	CWC	21,597,020.21	ISWC	(0.00)		
700			0.00	61.23%	20.04%	3.20%
701						
702				13,038,376.00	4,328,606.65	691,525.23
703						