

Report shows ARAM for 2018
Excess deferred taxes 2820.962

PowerTax Deferred Tax Summary Report

CNG 2018-2022 Budget V3
00047-Cascade Natural Gas Co.

2018 Ending Balance B4 Gross-up

Grouped By: Total Tax Classes

Jurisdiction: Federal	Beginning Difference	Current Difference	Ending Difference	Beginning APB11 DFIT Balance	Current DFIT	Ending APB11 DFIT Balance	End FAS109 Liability @ Stat Rate	Regulatory Asset Before Gross-Up	Regulatory Liab Before Gross-Up	Regulatory Asset After Gross-Up	Regulatory Liab After Gross-Up
Tax Year: 2018											
CNG Federal Method/Life	\$271,064,214.99	(\$553,411.75)	\$270,510,803.24	\$94,891,656.15	(\$1,665,975.35)	\$93,225,680.80	\$56,807,268.68	(\$0.02)	(\$36,418,412.10)	(\$0.03)	(\$46,946,580.99)
Depreciation Difference	\$271,064,214.99	(\$553,411.75)	\$270,510,803.24	\$94,891,656.15	(\$1,665,975.35)	\$93,225,680.80	\$56,807,268.68	(\$0.02)	(\$36,418,412.10)	(\$0.03)	(\$46,946,580.99)
CNG Federal Method/Life FT	(\$5,921,564.85)	\$50,677.07	(\$5,870,887.78)	\$0.00	\$0.00	\$0.00	(\$1,232,886.43)	(\$1,232,886.43)	\$0.00	(\$1,589,300.56)	\$0.00
Depreciation Difference	(\$5,921,564.85)	\$50,677.07	(\$5,870,887.78)	\$0.00	\$0.00	\$0.00	(\$1,232,886.43)	(\$1,232,886.43)	\$0.00	(\$1,589,300.56)	\$0.00
CNG Federal AFUDC	\$991,114.33	(\$146,732.46)	\$844,381.87	\$346,889.91	(\$51,356.34)	\$295,533.57	\$177,320.19	\$0.00	(\$118,213.38)	\$0.00	(\$152,387.59)
CNG Federal AFUDC Debt/CPI	(\$13,380.90)	\$1,399.30	(\$11,981.60)	(\$4,683.35)	\$489.77	(\$4,193.58)	(\$2,516.14)	\$0.00	\$1,677.44	\$0.00	\$2,162.37
CNG Federal CIAC	(\$2,236,929.26)	(\$110,265.29)	(\$2,347,194.55)	(\$782,925.24)	(\$10,926.01)	(\$793,851.25)	(\$492,910.86)	\$0.01	\$300,940.38	\$0.02	\$387,938.99
CNG Federal ITC	\$54,081.26	(\$10,484.92)	\$43,596.34	\$24,877.37	(\$4,823.06)	\$20,054.31	\$9,155.23	\$0.00	(\$10,899.08)	\$0.00	(\$14,049.88)
CNG Federal LKE	(\$288,609.91)	\$9,357.63	(\$279,252.28)	(\$101,013.46)	\$3,275.17	(\$97,738.29)	(\$58,642.98)	\$0.00	\$39,095.31	\$0.00	\$50,397.34
CNG Federal Other Adj	(\$17,551,431.85)	\$1,040,690.77	(\$16,510,741.08)	(\$6,140,921.30)	\$364,163.27	(\$5,776,758.03)	(\$3,467,255.63)	\$0.00	\$2,309,502.40	\$0.00	\$2,977,154.56
CNG Federal Repairs	\$6,092,431.70	(\$207,915.48)	\$5,884,516.22	\$2,132,351.08	(\$72,770.42)	\$2,059,580.66	\$1,235,748.41	\$0.00	(\$823,832.25)	\$0.00	(\$1,061,993.24)
CNG Federal Sal-Trade	\$210,748.99	(\$16,855.77)	\$193,893.22	\$73,762.16	(\$5,899.52)	\$67,862.64	\$40,717.58	\$0.00	(\$27,145.06)	\$0.00	(\$34,992.41)
CNG Federal Sal-Trade RWIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CNG Federal Software	\$8,436,326.66	(\$28,459.09)	\$8,407,867.57	\$2,952,714.35	(\$9,960.68)	\$2,942,753.67	\$1,765,652.19	\$0.00	(\$1,177,101.48)	\$0.00	(\$1,517,388.78)
CNG Federal Tax Repairs	\$10,435,085.66	\$463,261.11	\$10,898,346.77	\$3,652,279.99	\$50,004.35	\$3,702,284.34	\$2,288,652.82	\$0.02	(\$1,413,631.54)	\$0.02	(\$1,822,297.12)
CNG Federal Tax Repairs - Revers	\$11,600.90	(\$373.49)	\$11,227.41	\$4,060.32	(\$130.73)	\$3,929.59	\$2,357.76	\$0.00	(\$1,571.83)	\$0.00	(\$2,026.23)
Book Overhead	\$6,141,037.58	\$993,622.31	\$7,134,659.89	\$2,157,391.83	\$262,065.80	\$2,419,457.63	\$1,498,278.58	\$0.03	(\$921,179.08)	\$0.04	(\$1,187,481.99)
CNG Federal AFUDC Debt/CPI FT	(\$2,763.77)	\$0.00	(\$2,763.77)	\$0.00	\$0.00	\$0.00	(\$580.39)	(\$580.39)	\$0.00	(\$748.18)	\$0.00
CNG Federal AFUDC Equity FT	\$1,663,736.68	\$19,878.58	\$1,683,615.26	\$0.00	\$0.00	\$0.00	\$353,559.20	\$353,559.20	\$0.00	\$455,769.35	\$0.00
CNG Federal LKE FT	(\$124,664.72)	\$0.00	(\$124,664.72)	\$0.00	\$0.00	\$0.00	(\$26,179.59)	(\$26,179.59)	\$0.00	(\$33,747.83)	\$0.00
CNG Federal Overheads FT	(\$265,229.93)	\$22,828.21	(\$242,401.72)	\$0.00	\$0.00	\$0.00	(\$50,904.36)	(\$50,904.36)	\$0.00	(\$65,620.26)	\$0.00
Book Overhead	\$1,271,078.26	\$42,706.79	\$1,313,785.05	\$0.00	\$0.00	\$0.00	\$275,894.86	\$275,894.86	\$0.00	\$355,653.08	\$0.00
CNG Federal 2013 481a Rep	\$24,457,309.61	(\$1,966,979.21)	\$22,490,330.40	\$8,622,389.65	(\$692,398.15)	\$7,929,991.50	\$4,722,969.38	\$0.00	(\$3,207,022.12)	\$0.00	(\$4,134,137.51)
CNG Federal 2013 481a RepB	(\$10,769,547.07)	\$846,843.38	(\$9,922,703.69)	(\$3,831,715.23)	\$300,353.25	(\$3,531,361.98)	(\$2,083,767.77)	\$0.00	\$1,447,594.21	\$0.00	\$1,866,078.03
CNG Federal CPI	(\$643,601.99)	(\$648,018.62)	(\$1,291,620.61)	(\$225,210.99)	(\$131,058.91)	(\$356,269.90)	(\$271,240.33)	(\$0.00)	\$85,029.57	(\$0.00)	\$109,610.70
CNG Federal Tax Basis-Trade Fed	(\$19,987.92)	\$6,781.30	(\$13,206.62)	(\$6,995.77)	\$2,373.45	(\$4,622.32)	(\$2,773.39)	\$0.00	\$1,848.93	\$0.00	\$2,383.44
Tax Overhead	\$13,024,172.63	(\$1,761,373.15)	\$11,262,799.48	\$4,558,467.66	(\$520,730.36)	\$4,037,737.30	\$2,365,187.89	(\$0.00)	(\$1,672,549.41)	(\$0.00)	(\$2,156,065.34)
Total Tax Classes	\$285,578,938.61	(\$1,227,778.73)	\$284,351,159.88	\$101,607,515.64	(\$1,924,639.91)	\$99,682,875.73	\$59,713,743.57	(\$956,991.57)	(\$39,012,140.59)	(\$1,233,647.48)	(\$50,290,128.32)
Jurisdiction Totals:	\$285,578,938.61	(\$1,227,778.73)	\$284,351,159.88	\$101,607,515.64	(\$1,924,639.91)	\$99,682,875.73	\$59,713,743.57	(\$956,991.57)	(\$39,012,140.59)	(\$1,233,647.48)	(\$50,290,128.32)

ties to Exhibit A.xlsx, A Detail

PowerPlan "TOTAL Deferred Taxes Balance Report" 12/31/2017

PowerTax Deferred Tax Summary Report

CNG 2018-2022 Budget V3
00047-Cascade Natural Gas Co.

2018 Ending Balance
before Gross-up A

Grouped By: Total Tax Classes

Jurisdiction: Oregon Offset	Beginning Difference	Current Difference	Ending Difference	Beginning APB11 DFIT Balance	Current DFIT	Ending APB11 DFIT Balance	End FAS109 Liability @ Stat Rate	Regulatory Asset Before Gross-Up	Regulatory Liab Before Gross-Up	Regulatory Asset After Gross-Up	Regulatory Liab After Gross-Up
Tax Year: 2018											
CNG State Offset Method/Life	\$266,602,850.50	\$92,030.27	\$266,694,880.77	(\$1,343,171.73)	\$8,835.83	(\$1,334,335.90)	(\$1,010,834.94)	\$323,500.97	(\$0.01)	\$417,021.60	(\$0.01)
Depreciation Difference	\$266,602,850.50	\$92,030.27	\$266,694,880.77	(\$1,343,171.73)	\$8,835.83	(\$1,334,335.90)	(\$1,010,834.94)	\$323,500.97	(\$0.01)	\$417,021.60	(\$0.01)
CNG State Offset Method/Life FT	(\$5,921,564.85)	\$50,677.07	(\$5,870,887.78)	\$0.00	\$0.00	\$0.00	\$22,252.01	\$0.00	\$22,252.01	\$0.00	\$28,684.83
Depreciation Difference	(\$5,921,564.85)	\$50,677.07	(\$5,870,887.78)	\$0.00	\$0.00	\$0.00	\$22,252.01	\$0.00	\$22,252.01	\$0.00	\$28,684.83
CNG State Offset AFUDC	\$991,114.33	(\$146,732.46)	\$844,381.87	(\$5,883.14)	\$917.20	(\$4,965.94)	(\$3,200.40)	\$1,765.54	\$0.00	\$2,275.94	\$0.00
CNG State Offset AFUDC Debt/CF	(\$13,380.90)	\$1,399.30	(\$11,981.60)	\$77.04	(\$8.05)	\$68.99	\$45.41	(\$23.58)	\$0.00	(\$30.39)	\$0.00
CNG State Offset CIAC	(\$2,236,929.26)	(\$110,265.29)	(\$2,347,194.55)	\$7,714.51	\$429.85	\$8,144.36	\$8,896.41	\$752.05	\$0.00	\$969.46	\$0.00
CNG State Offset ITC	\$54,081.26	(\$10,484.92)	\$43,596.34	(\$211.66)	\$41.04	(\$170.62)	(\$165.24)	\$5.38	\$0.00	\$6.94	\$0.00
CNG State Offset LKE	(\$288,609.91)	\$9,357.63	(\$279,252.28)	\$1,661.34	(\$53.87)	\$1,607.47	\$1,058.43	(\$549.04)	\$0.00	(\$707.76)	\$0.00
CNG State Offset Other Adj	(\$17,551,431.85)	\$1,040,690.77	(\$16,510,741.08)	\$78,628.23	(\$4,527.72)	\$74,100.51	\$62,579.51	(\$11,525.68)	\$4.67	(\$14,857.63)	\$6.03
CNG State Offset Repairs	\$6,092,431.70	(\$207,915.48)	\$5,884,516.22	(\$36,121.25)	\$1,230.97	(\$34,890.28)	(\$22,303.67)	\$12,586.61	\$0.00	\$16,225.26	\$0.00
CNG State Offset Sal-Trade	\$210,748.99	(\$16,855.77)	\$193,893.22	(\$1,121.17)	\$89.67	(\$1,031.50)	(\$734.90)	\$296.60	\$0.00	\$382.34	\$0.00
CNG State Offset Sal-Trade RWIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CNG State Offset Software	\$8,436,326.66	(\$28,459.09)	\$8,407,867.57	(\$47,463.67)	\$160.27	(\$47,303.40)	(\$31,867.75)	\$15,435.65	\$0.00	\$19,897.93	\$0.00
CNG State Offset Tax Repairs	\$10,435,085.66	\$463,261.11	\$10,898,346.77	(\$65,918.99)	(\$902.50)	(\$66,821.49)	(\$41,307.24)	\$25,514.25	\$0.00	\$32,890.14	\$0.00
CNG State Offset Tax Repairs - Re	\$11,600.90	(\$373.49)	\$11,227.41	(\$73.27)	\$2.37	(\$70.90)	(\$42.55)	\$28.35	\$0.00	\$36.54	\$0.00
Book Overhead	\$6,141,037.58	\$993,622.31	\$7,134,659.89	(\$68,712.03)	(\$2,620.77)	(\$71,332.80)	(\$27,042.00)	\$44,286.12	\$4.68	\$57,088.76	\$6.03
CNG State Offset AFUDC Debt/CF	(\$2,763.77)	\$0.00	(\$2,763.77)	\$0.00	\$0.00	\$0.00	\$10.48	\$0.00	\$10.48	\$0.00	\$13.50
CNG State Offset AFUDC Equity F	\$1,663,736.68	\$19,878.58	\$1,683,615.26	\$0.00	\$0.00	\$0.00	(\$6,381.29)	\$0.00	(\$6,381.29)	\$0.00	(\$8,226.05)
CNG State Offset LKE FT	(\$124,664.72)	\$0.00	(\$124,664.72)	\$0.00	\$0.00	\$0.00	\$472.51	\$0.00	\$472.51	\$0.00	\$609.10
CNG State Offset Overheads FT	(\$265,229.93)	\$22,828.21	(\$242,401.72)	\$0.00	\$0.00	\$0.00	\$918.76	\$0.00	\$918.76	\$0.00	\$1,184.36
Book Overhead	\$1,271,078.26	\$42,706.79	\$1,313,785.05	\$0.00	\$0.00	\$0.00	(\$4,979.55)	\$0.00	(\$4,979.55)	\$0.00	(\$6,419.08)
CNG State Offset 2013 481a Rep	\$24,413,322.66	(\$1,966,979.23)	\$22,446,343.43	(\$130,826.35)	\$10,524.47	(\$120,301.88)	(\$85,076.80)	\$35,225.08	\$0.00	\$45,408.26	\$0.00
CNG State Offset 2013 481a RepE	(\$9,332,849.77)	\$644,053.09	(\$8,688,796.68)	\$50,598.82	(\$3,486.53)	\$47,112.29	\$32,932.54	(\$14,179.75)	\$0.00	(\$18,278.97)	\$0.00
CNG State Offset CPI	(\$643,601.97)	(\$648,018.63)	(\$1,291,620.60)	\$4,100.16	\$2,331.63	\$6,431.79	\$4,895.54	(\$1,518.60)	(\$17.65)	(\$1,957.61)	(\$22.75)
CNG State Offset Tax Basis-Trade	(\$12,957.46)	\$4,522.81	(\$8,434.65)	\$68.93	(\$24.06)	\$44.87	\$31.97	(\$12.90)	\$0.00	(\$16.63)	\$0.00
Tax Overhead	\$14,423,913.46	(\$1,966,421.96)	\$12,457,491.50	(\$76,058.44)	\$9,345.51	(\$66,712.93)	(\$47,216.76)	\$19,513.82	(\$17.65)	\$25,155.06	(\$22.75)
Total Tax Classes	\$282,517,314.95 ✓	(\$787,385.52) ✓	\$281,729,929.43	(\$1,487,942.20) ✓	\$15,560.57	(\$1,472,381.63)	(\$1,067,821.23)	\$387,300.91	\$17,259.49	\$499,265.41	\$22,249.02
Jurisdiction Totals:	\$282,517,314.95	(\$787,385.52)	\$281,729,929.43	(\$1,487,942.20)	\$15,560.57	(\$1,472,381.63)	(\$1,067,821.23)	\$387,300.91	\$17,259.49	\$499,265.41	\$22,249.02
Company Totals:	\$568,096,253.56	(\$2,015,164.25)	\$566,081,089.31	\$100,119,573.44	(\$1,909,079.34)	\$98,210,494.10	\$58,645,922.34	(\$569,690.66)	(\$38,994,881.10)	(\$734,382.07)	(\$50,267,879.30)

✓ ties to 12/31/2017 balances

1 - 0			
1 - 1			569,690.66 +
1 - 2			38,994,881.10 +
1 - T		Total	39,564,571.76 *