

**Exh. BAE-4  
Docket UG-170929  
Witness: Betty A. Erdahl**

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,**

**Complainant,**

**v.**

**CASCADE NATURAL GAS  
CORPORATION,**

**Respondent.**

**DOCKET UG-170929**

**EXHIBIT TO  
TESTIMONY OF**

**Betty A. Erdahl**

**ON BEHALF OF STAFF OF  
WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION**

*Cascade's Response to UTC Staff Data Request No. 54*

**February 15, 2018**

Cascade Natural Gas Corporation  
Response to WUTC DR No. 54  
Investor Supplied Working Capital

		Ledger Type				Allocator (3-Factor Formula)						
		Year	Format			WA	75.28%					
		Period	Format			OR	24.72%					
		Currency	Company									
		Company										
Business Unit	object	Sub account		Current Assets	Current Liabilities	Invested Capital	Total Investment	Operating Investment			Invested Capital	Working Capital
			AMA Total					Washington	Oregon	Allocated	Non-Utility	
47	1012	*	Gas Plant In Service	862,829,716.09			862,829,716.09	677,314,165.19	212,878,619.59			
47	1062	*	Gas Plant Completed Not Classified	27,363,068.70			27,363,068.70					
47	@2:107	*	CWIP - Gas	12,528,711.67			12,528,711.67				12,528,711.67	
			TOTAL UTILITY PLANT	902,721,496.45								
47	1082	8	RWIP - Gas	827,072.39				622,620.09	204,452.29	827,072.39		
47	1082		Accum Prov Deprec - Gas Util	(304,360,912.73)								
47	1112		Amortization Expense (Intangible Plant)	(9,461,186.13)								
47	1152		Accum Prov for Gas Acq Adj	-								
			Subtotal - Accum Depreciation	(312,995,026.46)								
47	1087		Accum Prov Gas - Non-ARO	(3,147,426.52)								
47	1088		Gas Accum Prov ARO	(126,493,536.43)								
			Subtotal - reclassified Accum Deprec	(129,640,962.96)								
			TOTAL ACCUM DEPRECIATION	(442,635,989.42)			(442,635,989.42)	(345,424,354.84)	(98,038,706.97)			
			NET PLANT	460,085,507.03								
47	1231		Investment in Subs	-								
			TOTAL INVESTMENT IN SUBS	-								
47	1244	01	Other Investments	17,428.26			17,428.26				17,428.26	
47	1244	02	Other Investments	10,585,622.84			10,585,622.84				10,585,622.84	
47	1244	04	Other Investments	84,707.59			84,707.59				84,707.59	
47	1210		Nonutility Property	202,030.18			202,030.18				202,030.18	
47	1220		Nonutility Acc Prov Depr & Amort	-			-				-	
			TOTAL OTHER INVESTMENTS	10,889,788.87								
47	1310	2104	Cash	503,812.46	503,812.46							503,812.46
47	1310	2105	Cash	(927,847.85)	(927,847.85)							(927,847.85)
47	1310	2106	Cash	(2,095.29)	(2,095.29)							(2,095.29)
47	1310	2107	Cash	34,153,352.95	34,153,352.95							34,153,352.95
47	1340	1*	Other Special Deposit - NewWood Escrow	-	-							-
47	1350	47031	Working Funds	600.00	600.00							600.00
47	1350	47088	Working Funds	500.00	500.00							500.00
47	1350	47090	Working Funds	300.00	300.00							300.00
47	1350	47107	Working Funds	400.00	400.00							400.00
47	1350	47531	Working Funds	202.08	202.08							202.08
47	1350	47586	Working Funds	500.00	500.00							500.00
47	1350	47698	Working Funds	200.00	200.00							200.00
			TOTAL CASH	33,729,924.36								
47	1360		Temporary Cash Investments	-	-							
			TOTAL CASH EQUIVALENTS	-								
47	1420	1	Customer Accounts Receivable	63,654.11	63,654.11							63,654.11
47OR	1420	1	Customer Accounts Receivable	1,706,446.05	1,706,446.05							1,706,446.05
47WA	1420	1	Customer Accounts Receivable	3,953,843.16	3,953,843.16							3,953,843.16
47OR	1420	2	Customer Accounts Receivable	34,562.70	34,562.70							34,562.70
47WA	1420	2	Customer Accounts Receivable	419,237.08	419,237.08							419,237.08
47OR	1420	4	Customer Accounts Receivable	1,200,326.43	1,200,326.43							1,200,326.43
47WA	1420	4	Customer Accounts Receivable	5,308,255.42	5,308,255.42							5,308,255.42
47	1432	00	Other Accounts Receivable	1,263,244.86	1,263,244.86							1,263,244.86
47	1432	01	Other Accounts Receivable	(3.11)	(3.11)							(3.11)
47	1432	03	Other Accounts Receivable	321.31	321.31							321.31
47	1432	04	Other Accounts Receivable	942,797.33	942,797.33							942,797.33
47	1710		Interest & Dividends Receivable	-	-							-
			Subtotal - Other A/R	14,892,685.34								
47	1410	1*	Notes Receivable - Imperium Renewable	-	-							-
47	1410	2*	Notes Receivable - Touchstone	-	-							-
47	1460	000	Accts Receivable - MDU	-	-							-
47	1460	001*	Accts Receivable - MDU	17,500.50			17,500.50				17,500.50	
47	1460	041*	Accts Receivable - CGCE	-	-		-				-	
47	1460	067*	Accts Receivable - CSG	150.00			150.00				150.00	
47	1460	044*	Accts Receivable - CGCP	-	-		-				-	

			Ledger Type						Allocator (3-Factor Formula)					
			Year						WA	75.28%				
			Format						OR	24.72%				
			Period											
			Currency											
			Company											
Business Unit	object	Sub account		AMA Total	Current Assets	Current Liabilities	Invested Capital	Total Investment	Operating Investment			Non-Utility	Invested Capital	Working Capital
									Washington	Oregon	Allocated			
47	1460	046*	Accts Receivable - PCEH	-				-				-		
47	1460	047*	Accts Receivable - CNGC	-				-				-		
47	1460	048*	Accts Receivable - IGC	45,079.62				45,079.62				45,079.62		
47	1460	060*	Accts Receivable - WBI	-				-				-		
47	1460	062*	Accts Receivable - Knife River	1,941.57				1,941.57				1,941.57		
			Subtotal - Interoo A/R	64,671.68										
47	1466		Intercompany settlements	-										
			TOTAL RECEIVABLES	14,957,357.01										
47OR	1442	000	Accum Prov for Uncollect - Gas	(93,666.17)	(93,666.17)									(93,666.17)
47WA	1442	000	Accum Prov for Uncollect - Gas	(308,464.06)	(308,464.06)									(308,464.06)
47OR	1442	100	Accum Prov for Uncollect - Gas	142,634.80	142,634.80									142,634.80
47WA	1442	100	Accum Prov for Uncollect - Gas	548,578.27	548,578.27									548,578.27
47OR	1442	300	Accum Prov for Uncollect - Gas	(54,935.66)	(54,935.66)									(54,935.66)
47WA	1442	300	Accum Prov for Uncollect - Gas	(209,781.80)	(209,781.80)									(209,781.80)
47OR	1442	400	Accum Prov for Uncollect - Gas	(94,502.90)	(94,502.90)									(94,502.90)
47WA	1442	400	Accum Prov for Uncollect - Gas	(366,621.08)	(366,621.08)									(366,621.08)
47OR	1443	000	Accum Prov for Uncollect - Lrg Volume	(9,911.00)	(9,911.00)									(9,911.00)
47WA	1443	000	Accum Prov for Uncollect - Lrg Volume	(30,922.33)	(30,922.33)									(30,922.33)
47OR	1443	100	Accum Prov for Uncollect - Lrg Volume	5,947.76	5,947.76									5,947.76
47WA	1443	100	Accum Prov for Uncollect - Lrg Volume	10,841.13	10,841.13									10,841.13
47WA	1443	300	Accum Prov for Uncollect - Lrg Volume	(10,189.80)	(10,189.80)									(10,189.80)
47OR	1443	400	Accum Prov for Uncollect - Lrg Volume	(237.90)	(237.90)									(237.90)
47WA	1443	400	Accum Prov for Uncollect - Lrg Volume	585.61	585.61									585.61
47	1449	000	Other Receivables	(20,870.83)	(20,870.83)									(20,870.83)
47	1449	100	Other Receivables	12,605.67	12,605.67									12,605.67
47	1449	300	Other Receivables	(414.27)	(414.27)									(414.27)
47	1449	400	Other Receivables	(122.32)	(122.32)									(122.32)
			TOTAL ACCUM PROV UNCOLLECT	(479,446.88)										
			NET RECEIVABLES	14,477,910.13										
47	1540	2300	Plant Materials & Op Supplies	3,458,353.01	3,458,353.01									3,458,353.01
47031000	1540	2300	Plant Materials & Op Supplies	210,957.98	210,957.98									210,957.98
47088000	1540	2300	Plant Materials & Op Supplies	393,125.45	393,125.45									393,125.45
47090000	1540	2300	Plant Materials & Op Supplies	604,556.35	604,556.35									604,556.35
47107000	1540	2300	Plant Materials & Op Supplies	282,448.09	282,448.09									282,448.09
47358000	1540	2300	Plant Materials & Op Supplies	70,980.40	70,980.40									70,980.40
47491000	1540	2300	Plant Materials & Op Supplies	189,975.73	189,975.73									189,975.73
47531000	1540	2300	Plant Materials & Op Supplies	341,046.99	341,046.99									341,046.99
47585000	1540	2300	Plant Materials & Op Supplies	52,485.78	52,485.78									52,485.78
47586000	1540	2300	Plant Materials & Op Supplies	335,965.53	335,965.53									335,965.53
47657000	1540	2300	Plant Materials & Op Supplies	254,374.84	254,374.84									254,374.84
47698000	1540	2300	Plant Materials & Op Supplies	161,621.00	161,621.00									161,621.00
47920000	1540	2300	Plant Materials & Op Supplies	160,227.01	160,227.01									160,227.01
47931000	1540	2300	Plant Materials & Op Supplies	60,527.53	60,527.53									60,527.53
47968000	1540	2300	Plant Materials & Op Supplies	94,884.70	94,884.70									94,884.70
47	1540	2308	Plant Materials & Op Supplies	323,833.92	323,833.92									323,833.92
47OR	1540	2400	Plant Materials & Op Supplies	41,823.72	41,823.72									41,823.72
47WA	1540	2400	Plant Materials & Op Supplies	142,325.63	142,325.63									142,325.63
47	1630	2301	Undistributed Stores Exp - Freight	70,336.74	70,336.74									70,336.74
47	1630	2401	Undistributed Stores Exp - Freight	(37.43)	(37.43)									(37.43)
47	1630	2501	Undistributed Stores Exp - Freight	13,938.02	13,938.02									13,938.02
47	1641	01	Gas in Underground Storage - Current	-	-									-
47	1641	03	Gas in Underground Storage - Current	-	-									-
47	1641	02	Pipeline Imbalances	170,071.09	170,071.09									170,071.09
47	1641	04	Storage Boil-Off	121,034.99	121,034.99									121,034.99
47	1642	01	Liquified Natural Gas Stored	1,473,717.22	1,473,717.22									1,473,717.22
			NET INVENTORIES	9,028,574.28										
47	1655	11	Prepayments - Insurance	540,689.01	540,689.01									540,689.01
47	1659	18	Prepayments - Income Tax	140,747.64	140,747.64									140,747.64
47OR	1659	19	Prepayments - Income Tax	745.01	745.01									745.01
47	1659	20	Prepayments - Income Tax	-	-									-
47	1659	22	Prepayments - Gas Storage	1,897,344.13	1,897,344.13									1,897,344.13
47	1659	14	Prepayments - Miscellaneous	23,508.67	23,508.67									23,508.67
47OR	1659	01	Prepayments - Miscellaneous	58,684.91	58,684.91									58,684.91
47OR	1659	02	Prepayments - Miscellaneous	36,284.91	36,284.91									36,284.91
47OR	1659	03	Prepayments - Miscellaneous	264,787.18	264,787.18									264,787.18
47OR	1860	20425	Misc Def Dr - Regulatory assets current	-	-									-
47WA	1860	20424	Misc Def Dr - Regulatory assets current	-	-									-

			Ledger Type			Allocator (3-Factor Formula)		Operating Investment						
			Year			WA	75.28%	Washington		Oregon	Allocated	Non-Utility	Invested Capital	Working Capital
			Format			OR	24.72%							
			Period											
			Currency											
			Company											
Business Unit	object	Sub account		AMA Total	Current Assets	Current Liabilities	Invested Capital	Total Investment						
47	1747	01	Misc Current and Accrued Assets	-	-									
47	1750	01	Derivative Instruments - Current	-	-									
			TOTAL CURRENT & ACCR ASSETS	2,962,791.45										
47OR	1732	01	Accrued Gas Revenues	1,976,924.53	1,976,924.53									1,976,924.53
47WA	1732	01	Accrued Gas Revenues	5,052,467.39	5,052,467.39									5,052,467.39
47OR	1732	02	Accrued Gas Revenues	1,184,929.17	1,184,929.17									1,184,929.17
47WA	1732	02	Accrued Gas Revenues	3,586,710.90	3,586,710.90									3,586,710.90
47OR	1732	03	Accrued Gas Revenues	124,739.58	124,739.58									124,739.58
47WA	1732	03	Accrued Gas Revenues	185,469.26	185,469.26									185,469.26
47OR	1734	03	Accrued Transportation Revenues	224,030.80	224,030.80									224,030.80
47WA	1734	03	Accrued Transportation Revenues	1,150,261.63	1,150,261.63									1,150,261.63
47OR	1734	04	Accrued Transportation Revenues	113,188.65	113,188.65									113,188.65
47WA	1734	04	Accrued Transportation Revenues	608,005.85	608,005.85									608,005.85
			TOTAL ACCRUED REVENUES	14,206,727.76										
47OR	1900	865	Accumulated Deferred Income Tax - noncurrent	1,179,633.06	1,179,633.06									1,179,633.06
47OR	1900	875	Accumulated Deferred Income Tax - current	105,549.44	105,549.44									105,549.44
47	1900	965	Accumulated Deferred Income Tax - noncurrent	23,199,076.09	23,199,076.09									23,199,076.09
47	1900	975	Accumulated Deferred Income Tax - current	2,064,266.73	2,064,266.73									2,064,266.73
47WA	1910	01	(Over) Under Recovery of Purchased Gas	13,255.01				13,255.01				13,255.01		
47	1810	12	Unamort Debt Exp - 7.48% - 2027	75,247.37			75,247.37							75,247.37
47	1810	13	Unamort Debt Exp - 7.10% - 2029	63,777.82			63,777.82							63,777.82
47	1810	17	Unamort Debt Exp - 5.25% Insured notes	1,208,182.83			1,208,182.83							1,208,182.83
47	1810	18	Unamort Debt Exp - 5.21% - 2020	65,738.28			65,738.28							65,738.28
47	1810	19	Unamort Debt Exp - 5.79% - 2037	160,630.08			160,630.08							160,630.08
47	1810	20	Unamort Debt Exp - 4.11% - 2025	114,304.69			114,304.69							114,304.69
47	1810	21	Unamort Debt Exp - 4.36% - 2028	121,645.39			121,645.39							121,645.39
47	1810	22	Unamort Debt Exp - LOC 7/9/2018	83,000.12			83,000.12							83,000.12
47	1810	23	Unamort Debt Exp - Dec 2014 Issued Debt	59,217.63			59,217.63							59,217.63
47	1810	24	Unamort Debt Exp - Jan 2015 Issued Debt	58,793.96			58,793.96							58,793.96
47	1810	25	Unamort Debt Exp - Jan 2015 Issued Debt	59,565.96			59,565.96							59,565.96
47	1810	26	Unamort Debt Exp - Jan 2015 Issued Debt	59,049.58			59,049.58							59,049.58
47	1810	99	Debt Issuance Cost Reclass	(1,958,028.04)			(1,958,028.04)							(1,958,028.04)
			TOTAL UNAMORT DEBT EXPENSE	171,125.67										
47	1890	01	Unam Loss Reaq Debt - 10.15% - 2001	-			-							-
47	1890	02	Unam Loss Reaq Debt - 10.125% - XX	-			-							-
47	1890	03	Unam Loss Reaq Debt - 9.875% - 201X	-			-							-
47	1890	04	Unam Loss Reaq Debt - 7.50% - 2031	846,727.07			846,727.07							846,727.07
47	1890		Unam Loss Reaq Debt - 0.00% - 20xx	-			-							-
			TOTAL UNAMORT DEBT EXPENSE	846,727.07										
47	1750	02	Derivative Instruments - Noncurrent	-	-									-
47	1659	21	Prepayments - Miscellaneous	-	-									-
47OR	1823	2037	Other Regulatory Asset -	794,148.97	794,148.97									794,148.97
47WA	1823	2039	Other Regulatory Asset -	7,686.18	7,686.18									7,686.18
47OR	1823	2040	Other Regulatory Asset -	348.23	348.23									348.23
47WA	1823	2042	Other Regulatory Asset -	49,791,312.68	49,791,312.68									49,791,312.68
47WA	1823	2044	Other Regulatory Asset -	1,748,881.54	1,748,881.54									1,748,881.54
47OR	1823	2045	Other Regulatory Asset -	(285,069.05)	(285,069.05)									(285,069.05)
47WA	1823	2046	Other Regulatory Asset -	183,890.28	183,890.28									183,890.28
47	1840	1000	Payroll clearing	(12,265.31)	(12,265.31)									(12,265.31)
47	1840	1010	Payroll clearing	1,345,610.76	1,345,610.76									1,345,610.76
47	1840	1020	Payroll clearing	(1,371,204.66)	(1,371,204.66)									(1,371,204.66)
47	1840	1100	Payroll clearing	(2,506.33)	(2,506.33)									(2,506.33)
47	1840	1110	Payroll clearing	83,534.25	83,534.25									83,534.25
47	1840	1120	Payroll clearing	(82,137.39)	(82,137.39)									(82,137.39)
47	1840	1200	Payroll clearing	(1,064.54)	(1,064.54)									(1,064.54)
47	1840	1210	Payroll clearing	492.90	492.90									492.90
47	1840	2020	Payroll clearing	(194.64)	(194.64)									(194.64)
47	1840	2100	Payroll clearing	(404.99)	(404.99)									(404.99)
47	1840	2200	Payroll clearing	(41.77)	(41.77)									(41.77)
47	1840	2220	Payroll clearing	1,114.34	1,114.34									1,114.34
47	1840	2300	Payroll clearing	(157.12)	(157.12)									(157.12)
47	1840	2400	Payroll clearing	(8.43)	(8.43)									(8.43)
47	1840	4020	Payroll clearing	(5,910.31)	(5,910.31)									(5,910.31)
47	1840	4100	Payroll clearing	(3,402.28)	(3,402.28)									(3,402.28)
47	1840	4120	Payroll clearing	(1,485.92)	(1,485.92)									(1,485.92)
47	1840	4220	Payroll clearing	(1,115.95)	(1,115.95)									(1,115.95)
47	1840	OR	Payroll clearing	1,998.36	1,998.36									1,998.36

				Ledger Type					Allocator (3-Factor Formula)					
				Year					WA	75.28%				
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				Period										
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				Company										
Business Unit	object	Sub account		AMA Total	Current Assets	Current Liabilities	Invested Capital	Total Investment	Operating Investment			Non-Utility	Invested Capital	Working Capital
									Washington	Oregon	Allocated			
47	1840	OR1	Payroll clearing	(837.14)	(837.14)									(837.14)
47	1840	WA	Payroll clearing	(69,173.69)	(69,173.69)									(69,173.69)
*	@2:184	*	Other clearing	(68,662.92)	(68,662.92)									(68,662.92)
47	1860	205	Prepaid - NC Retiree Medical	-	-									-
47	1860	201	Misc Def Dr - Deferred Gas Cost	-	-									-
47	1860	20208	Misc Def Dr - Miscellaneous deferrals	968,266.37	968,266.37									968,266.37
47	1860	20206	Misc Def Dr - Intangible non compete	-	-									-
47WA	1860	20426	Misc Def Dr - Regulatory Deferred Charges	-	-									-
47OR	1860	20427	Misc Def Dr - Regulatory Deferred Charges	-	-									-
47OR	1860	20443	Misc Def Dr - Regulatory assets	52,715.34				52,715.34				52,715.34		
47OR	1860	20444	Misc Def Dr - Regulatory assets	28,020.70				28,020.70				28,020.70		
47OR	1860	20448	Misc Def Dr - Regulatory assets	28,011.89				28,011.89				28,011.89		
47WA	1860	20458N	Misc Def Dr - Regulatory assets	961.94	961.94									961.94
47OR	1860	20449	Misc Def Dr - Regulatory assets	19,390.32	19,390.32									19,390.32
47WA	1860	20460	Misc Def Dr - Regulatory assets	16,075,696.94	16,075,696.94									16,075,696.94
47WA	1860	20470	Misc Def Dr - Regulatory assets	(2,862.79)	(2,862.79)									(2,862.79)
47OR	1860	20472	Misc Def Dr - Regulatory assets	1,910,540.54				1,910,540.54				1,910,540.54		
47OR	1860	20478	Misc Def Dr - Regulatory assets	423.46				423.46				423.46		
47WA	1860	20479	Misc Def Dr - Regulatory assets	244,959.40	244,959.40									244,959.40
47WA	1862	20430	Misc Def Dr - Conservation Program	461,314.32				461,314.32				461,314.32		
47WA	1862	20431	Misc Def Dr - Conservation Program	66,063.61				66,063.61				66,063.61		
47WA	1862	20444	Misc Def Dr - Conservation Program	1,357,493.28				1,357,493.28				1,357,493.28		
47WA	1862	20449	Misc Def Dr - Conservation Program	352,816.14				352,816.14				352,816.14		
47OR	1862	20462	Misc Def Dr - Conservation Program	1,124,525.08				1,124,525.08				1,124,525.08		
47OR	1862	20463	Misc Def Dr - Conservation Program	(469,154.63)				(469,154.63)				(469,154.63)		
47OR	1862	20466	Misc Def Dr - Conservation Program	13,058.08				13,058.08				13,058.08		
47OR	1862	20474	Misc Def Dr - Conservation Program	175,176.91				175,176.91				175,176.91		
47WA	1862	20475	Misc Def Dr - Conservation Program	958,316.88				958,316.88				958,316.88		
47OR	1862	20476	Misc Def Dr - Conservation Program	120,503.13				120,503.13				120,503.13		
47WA	1862	20477	Misc Def Dr - Conservation Program	154,190.95				154,190.95				154,190.95		
47WA	1862	20478	Misc Def Dr - Conservation Program	407,894.76				407,894.76				407,894.76		
47	1866	01	I/C Asset-Net Benefit Funding	3,564,526.21				3,564,526.21				3,564,526.21		
TOTAL DEFERRED CHG & OTH ASSETS				79,666,224.87										
*	*Pgas	*	Purchased Gas Costs	78,248,266.74										
*	*OMGast	*	Gas Operating Expense	25,898,740.04										
*	[*,/5191] 2488*	*	Gas Operating Expense-4880	302.81										
*	*OMGast	*	Gas Maintenance Expense	3,011,909.51										
TOTAL O&M EXPENSES				107,159,219.10										
47OR	4073		Regulatory debits	-										
47WA	4073		Regulatory debits	-										
47OR	4081	1441	Taxes Other Than Income - Util Operations	99,589.68										
47WA	4081	1441	Taxes Other Than Income - Util Operations	250,173.49										
47WA	4081	1442	Taxes Other Than Income - Util Operations	5,436,072.32										
47WA	4081	1443	Taxes Other Than Income - Util Operations	4,455,537.27										
47OR	4081	1445	Taxes Other Than Income - Util Operations	43,511.44										
47OR	4081	2442	Taxes Other Than Income - Util Operations	858,652.69										
47WA	4081	2442	Taxes Other Than Income - Util Operations	40,875.07										
47OR	4081	2443	Taxes Other Than Income - Util Operations	693,241.83										
47	4081	3441	Taxes Other Than Income - Util Operations	135,885.63										
47OR	4081	3441	Taxes Other Than Income - Util Operations	735,164.71										
47WA	4081	3441	Taxes Other Than Income - Util Operations	1,267,269.47										
47	4081	3442	Taxes Other Than Income - Util Operations	186.59										
47OR	4081	3442	Taxes Other Than Income - Util Operations	7,746.27										
47WA	4081	3442	Taxes Other Than Income - Util Operations	53,505.49										
*	*TOIPR	*	Taxes Other Than Income - Payroll Taxes	1,196,610.87										
Subtotal Taxes Other Than Income				15,274,022.81										
47	4032		Depreciation Expense - Gas	12,176,992.13										
47	4042		Amortization Lim-Term Plant - Gas	1,496,139.85										
47	4062		Amort Acquis Adj - Gas	-										
TOTAL DEPRECIATION				13,673,131.98										
47	4271		Interest on LTD - 1st Mortgage Bonds	-										
47	4279		Interest on LTD - Other	6,033,112.46										
47	4279	1	LOC Interest	-										
47	4310	1112	Other Interest Expense	34,338.82										
47OR	4310	2111	Other Interest Expense	192.51										
47OR	4310	3111	Other Interest Expense	198,070.15										
47OR	4310	3112	Other Interest Expense	1,054.57										
47OR	4310	4111	Other Interest Expense	21.95										

			Ledger Type						Allocator (3-Factor Formula)					
			Year						WA	75.28%				
			Format						OR	24.72%				
			Format											
			Period											
			Currency											
			Company											
Business Unit	object	Sub account		AMA Total	Current Assets	Current Liabilities	Invested Capital	Total Investment	Operating Investment			Non-Utility	Invested Capital	Working Capital
									Washington	Oregon	Allocated			
47WA	4310	2111	Other Interest Expense	873.80										
47WA	4310	3111	Other Interest Expense	129,399.06										
47	4310	011	Other Interest Expense - Accrued Tax Interest	1,137.92										
47	4280		Amort of Debt Disc & Expense	93,103.35										
47	4281		Amort of Loss on Reacq Debt	22,192.43										
			Subtotal Interest Expense	6,513,497.01										
47OR	4091	1221	Income Taxes, Utility Operations	1,016,537.30										
47OR	4091	1222	Income Taxes, Utility Operations	157,454.04										
47WA	4091	1221	Income Taxes, Utility Operations	2,008,240.38										
47	4092	1221	Income Taxes, Other Inc & Deductions	112,860.92										
47OR	4092	1222	Income Taxes, Other Inc & Deductions	1,560.93										
47OR	4101	1221	Prov for DIT- Utility Operations	(24,978.84)										
47OR	4101	1222	Prov for DIT- Utility Operations	9,614.07										
47WA	4101	1221	Prov for DIT- Utility Operations	3,261.52										
47	4102		Prov for DIT- Other Inc & Deductions	-										
47	4111		Prov for DIT (CR) - Utility Op Income	-										
47	4112		Prov for DIT (CR) - Other Inc & Deductions	-										
47	4114		Investment Tax Credit	(26,671.40)										
			Subtotal Income Taxes	3,257,878.94										
47	4211		Gain on Disposition of Property	-										
47	4212		Loss on Disposition of Property	-										
*	*	4261	Donations	123,383.48										
*	*	4263	Penalties	241,455.44										
*	*	4264	Expend for Civic, Political	69,228.81										
*	*	4265	Other Deductions	9,653.37										
*	*	4171	Expense of Nonutility	-										
*	6011	4171	Purchased Gas Expense of Nonutility	-										
47WA	4082	3441	Taxes Other Than Income - BTL	1,836.53										
			Subtotal BTL Expense	445,557.64										
47	4380	1	Dividend Decl - Common Stock	9,013,333.33										
			Subtotal Dividends	9,013,333.33										
			<b>TOTAL DEBITS</b>	<b>807,963,722.62</b>										
47	2010	0	Common Stock Issued	(1,000.00)			(1,000.00)							(1,000.00)
47	2160	1	Unapprop Retained Earnings	(40,392,737.90)			(37,743,943.24)							(37,743,943.24)
47	2160	2	Unapprop RE - Stock Options	1,062.07			1,062.07							1,062.07
47	2160	3	R/E Performance Share Dividend Equivalents	11,114.21			11,114.21							11,114.21
47	2161	1	Unapprop Sub Retained Earnings	2,000,629.64			2,000,629.64							2,000,629.64
47	2071	1	Premium on Capital Stock	(154,366,435.34)			(154,366,435.34)							(154,366,435.34)
47	2100	1	Gain on Resale of Reacquired Stock	-			-							-
47	2110	1	Misc Paid in Capital	-			-							-
47	2190	*	Other Comprehensive Income	-			-							-
47	2141	0	Capital Stock Expense	-			-							-
			TOTAL EQUITY	(192,747,367.33)										
47	2240	12	7.48% MTN Due 9/15/2027	(20,000,000.00)			(20,000,000.00)							(20,000,000.00)
47	2240	13	7.10% MTN Due 3/16/2029	(15,000,000.00)			(15,000,000.00)							(15,000,000.00)
47	2240	17	Insured Qtrly 5.25% Notes Due 2/1/2035	(24,507,250.00)			(24,507,250.00)							(24,507,250.00)
47	2240	18	5.21% MTN Due 9/1/2020	(15,000,000.00)			(15,000,000.00)							(15,000,000.00)
47	2240	19	5.79% MTN Due 3/8/2037	(40,000,000.00)			(40,000,000.00)							(40,000,000.00)
47	2240	20	4.11% Snr Nt Due 8/23/2025	(25,000,000.00)			(25,000,000.00)							(25,000,000.00)
47	2240	21	4.36% Snr Nt Due 8/23/2028	(25,000,000.00)			(25,000,000.00)							(25,000,000.00)
47	2240	23	Dec 2014 Issued Debt	(12,500,000.00)			(12,500,000.00)							(12,500,000.00)
47	2240	24	Jan 2015 Issued Debt	(12,500,000.00)			(12,500,000.00)							(12,500,000.00)
47	2240	25	Jan 2015 Issued Debt	(12,500,000.00)			(12,500,000.00)							(12,500,000.00)
47	2240	26	Jan 2015 Issued Debt	(12,500,000.00)			(12,500,000.00)							(12,500,000.00)
47	2240	99	Debt Issuance Cost Reclass	1,958,028.04			1,958,028.04							1,958,028.04
47	2241	02	8.06% MTN Due 9/4/2012 - Due within 1 Year	-			-							-
47	2241	03	8.10% MTN Due 10/8/2012 - Due within 1 Year	-			-							-
47	2241	04	8.11% MTN Due 10/8/2012 - Due within 1 Year	-			-							-
47	2241	06	7.95% MTN Due 2/4/2013 - Due within 1 Year	-			-							-
47	2241	07	8.01% MTN Due 2/12/2013 - Due within 1 Year	-			-							-
47	2241	08	7.95% MTN Due 2/25/2013 - Due within 1 Year	-			-							-
47	2242	01	Committed Line of Credit	-			-							-
			TOTAL LONG-TERM DEBT	(212,549,221.96)										
47	2310	*	Short-term debt	-			-							-

				Ledger Type			Allocator (3-Factor Formula)							
				Year			WA	75.28%						
				Format			OR	24.72%						
				Format										
				Period										
				Currency										
				Company										
Business Unit	object	Sub account		AMA Total	Current Assets	Current Liabilities	Invested Capital	Total Investment	Operating Investment			Non-Utility	Invested Capital	Working Capital
									Washington	Oregon	Allocated			
47	2330	045	Notes payable to Associated Companies	-										
47	2321	1	Trade Accts Pay	(1,845,080.65)		(1,845,080.65)								(1,845,080.65)
47	2322	000	Trade Accts Pay - PNC Bank	(44,789.18)		(44,789.18)								(44,789.18)
47	2322	101	Accts Pay - Gas costs	(11,380,799.11)		(11,380,799.11)								(11,380,799.11)
47	2322	2*	Accts Pay	-		-								-
47	2322	010	Accts Pay - Pipeline Imbalances	(50,410.34)		(50,410.34)								(50,410.34)
47	2322	009	Accts Pay - Miscellaneous Accruals	(14,981.65)		(14,981.65)								(14,981.65)
47	2322	401	Accts Pay - Miscellaneous Accruals	(4,409.63)		(4,409.63)								(4,409.63)
47	2322	320	Accts Pay - Payroll Withholding	295.07		295.07								295.07
47	2322	321	Accts Pay - Payroll Withholding	(33,418.43)		(33,418.43)								(33,418.43)
47	2322	322	Accts Pay - Payroll Withholding	3,154.89		3,154.89								3,154.89
47	2322	325	Accts Pay - Payroll Withholding	(191.67)		(191.67)								(191.67)
47	2322	335	Accts Pay - Payroll Withholding	531.34		531.34								531.34
47	2322	339	Accts Pay - Payroll Withholding	(6,660.75)		(6,660.75)								(6,660.75)
47	2323	1	Received Not Vouchered	(320,408.42)		(320,408.42)								(320,408.42)
47	2340	001*	Accts Pay - MDU/MDUR	(1,230,930.06)				(1,230,930.06)				(1,230,930.06)		
47	2340	005*	Accts Pay - CHCC	(28,620.87)				(28,620.87)				(28,620.87)		
47	2340	008*	Accts Pay - Future Source	(1,880.56)				(1,880.56)				(1,880.56)		
47	2340	0620	Accts Pay - Knife River	(904.20)				(904.20)				(904.20)		
47	2340	067*	Accts Pay - CSG	(2,699.91)				(2,699.91)				(2,699.91)		
47	2340	043*	Accts Pay - Cascade Land Leasing	-		-		-				-		-
47	2340	044*	Accts Pay - CGC Properties, Inc.	-		-		-				-		-
47	2340	045*	Accts Pay - MDU Energy Capital	-		-		-				-		-
47	2340	046*	Accts Pay - PCEH	-		-		-				-		-
47	2340	047	Accts Pay - CNGC	-		-		-				-		-
47	2340	048*	Accts Pay - Intermountain	(238,652.22)				(238,652.22)				(238,652.22)		
Subtotal Accounts Payable Intercompany				(1,503,687.82)										
47	2412	OR	Tax Collection Pay - Emp State W/H	(100.68)		(100.68)								(100.68)
47	2411	1	Tax Collection Pay - Emp Fed W/H	(298.80)		(298.80)								(298.80)
47	2411	2	Tax Collection Pay - Emp Fed W/H	(119.28)		(119.28)								(119.28)
47	2413	*	Tax Collection Pay - StCitySalesFranExc	-		-		-				-		-
47	2414	*	Tax Collection Pay - StCitySalesFranExc	-		-		-				-		-
Subtotal Tax Collections Payable				(518.75)										
TOTAL ACCOUNTS PAYABLE				(15,201,375.10)										
47	2360	0	Income Taxes Accrued	-		-								-
47	2361	11	Income Taxes Accrued	(3,797,773.15)		(3,797,773.15)								(3,797,773.15)
47OR	2361	21	Income Taxes Accrued	(178,255.79)		(178,255.79)								(178,255.79)
47	2361	42	Income Taxes Accrued non-current	-		-								-
47	2362	10	Other Taxes Accrued	(71,187.51)		(71,187.51)								(71,187.51)
47	2362	11	Other Taxes Accrued	(4,341.48)		(4,341.48)								(4,341.48)
47	2362	OR	Other Taxes Accrued	(9,934.01)		(9,934.01)								(9,934.01)
47	2362	WA	Other Taxes Accrued	(75,734.92)		(75,734.92)								(75,734.92)
47	2363		Other Taxes Accrued use tax WA	(25,028.35)		(25,028.35)								(25,028.35)
47	2363	1	Other Taxes Accrued use tax WA	(181.31)		(181.31)								(181.31)
47WA	2363	1	Other Taxes Accrued use tax WA	(775.06)		(775.06)								(775.06)
47OR	2364	10	Other Taxes Accrued property tax wa or	(95,877.80)		(95,877.80)								(95,877.80)
47OR	2364	20	Other Taxes Accrued property tax wa or	(448,505.70)		(448,505.70)								(448,505.70)
47OR	2364	30	Other Taxes Accrued property tax wa or	(3,693.13)		(3,693.13)								(3,693.13)
47WA	2364	10	Other Taxes Accrued property tax wa or	(2,510,358.67)		(2,510,358.67)								(2,510,358.67)
47WA	2364	20	Other Taxes Accrued property tax wa or	(5,061.14)		(5,061.14)								(5,061.14)
47WA	2364	21	Other Taxes Accrued property tax wa or	(872,204.53)		(872,204.53)								(872,204.53)
47WA	2364	22	Other Taxes Accrued property tax wa or	(5,564.52)		(5,564.52)								(5,564.52)
47WA	2364	23	Other Taxes Accrued property tax wa or	(689.24)		(689.24)								(689.24)
47WA	2364	30	Other Taxes Accrued property tax wa or	(330,002.05)		(330,002.05)								(330,002.05)
47WA	2364	31	Other Taxes Accrued property tax wa or	(1,063,709.88)		(1,063,709.88)								(1,063,709.88)
47	2380	00	Dividends Declared	(2,773,333.33)			(2,773,333.33)						(2,773,333.33)	
47OR	2351	0	Customer Deposits	(248,610.57)				(248,610.57)				(248,610.57)		
47WA	2351	0	Customer Deposits	(681,227.63)				(681,227.63)				(681,227.63)		
47	2370	01	Interest Accrued - Short-term Debt	-		-								-
47OR	2371		Interest Accrued - Customer Deposits	-		-								-
47WA	2371		Interest Accrued - Customer Deposits	-		-								-
47	2372	12	Interest Accrued - Long-term Debt	(436,333.34)		(436,333.34)								(436,333.34)
47	2372	13	Interest Accrued - Long-term Debt	(310,537.50)		(310,537.50)								(310,537.50)
47	2372	17	Interest Accrued - Long-term Debt	(214,481.47)		(214,481.47)								(214,481.47)
47	2372	18	Interest Accrued - Long-term Debt	(227,937.50)		(227,937.50)								(227,937.50)
47	2372	19	Interest Accrued - Long-term Debt	(675,500.00)		(675,500.00)								(675,500.00)
47	2372	20	Interest Accrued - Long-term Debt	(214,062.50)		(214,062.50)								(214,062.50)
47	2372	21	Interest Accrued - Long-term Debt	(227,083.33)		(227,083.33)								(227,083.33)

Ledger Type
Year
Format
Format
Period
Currency
Company

Allocator (3-Factor Formula)	
WA	75.28%
OR	24.72%

Business Unit	object	Sub account	AMA Total	Current Assets	Current Liabilities	Invested Capital	Total Investment	Operating Investment			Non-Utility	Invested Capital	Working Capital
								Washington	Oregon	Allocated			
47	2372	23	Interest Accrued - Long-term Debt	(106,510.42)	(106,510.42)								(106,510.42)
47	2372	24	Interest Accrued - Long-term Debt	(110,416.67)	(110,416.67)								(110,416.67)
47	2372	25	Interest Accrued - Long-term Debt	(106,510.42)	(106,510.42)								(106,510.42)
47	2372	26	Interest Accrued - Long-term Debt	(110,416.67)	(110,416.67)								(110,416.67)
47	2422	1	Misc Current Liab - Payroll	(971,725.42)	(971,725.42)								(971,725.42)
47	2422	3	Misc Current Liab - Payroll	(560,124.90)	(560,124.90)								(560,124.90)
47	2420	201	Other Current Liabilities	(8,199,881.36)	(8,199,881.36)								(8,199,881.36)
47	2420	202	Other Current Liabilities	(62,999.17)	(62,999.17)								(62,999.17)
47	2420	208	Other Current Liabilities	(83,126.98)	(83,126.98)								(83,126.98)
47	2420	223	Other Current Liabilities	(5,316.84)	(5,316.84)								(5,316.84)
47	2420	224	Other Current Liabilities	(583,012.25)	(583,012.25)								(583,012.25)
47	2420	217	Pipeline Imbalances	(324,295.67)	(324,295.67)								(324,295.67)
47	2423	1	Misc Current Liab - Vacation Wages	(1,860,743.77)	(1,860,743.77)								(1,860,743.77)
47	2429	408	Misc Current Liab - Other	(69,381.76)	(69,381.76)								(69,381.76)
47OR	2429	00	Misc Current Liab - Other	(145,424.90)	(145,424.90)								(145,424.90)
47OR	2429	01	Misc Current Liab - Other	(143,394.64)	(143,394.64)								(143,394.64)
47OR	2429	02	Misc Current Liab - Other	(46,260.93)	(46,260.93)								(46,260.93)
47OR	2429	03	Misc Current Liab - Other	93,209.79	93,209.79								93,209.79
47WA	2429	02	Misc Current Liab - Other	(435,851.84)	(435,851.84)								(435,851.84)
47	2429	304	Misc Current Liab - Payroll related	(30,574.59)	(30,574.59)								(30,574.59)
47	2429	329	Misc Current Liab - Payroll related	(790,034.06)	(790,034.06)								(790,034.06)
47	2429	WA	Workers Comp Withholding - WA	-	-								-
47	2429	OR	Workers Comp Withholding - OR	-	-								-
47	2282	01	Accrued Provision - Injuries & Damages	(16,666.67)	(16,666.67)								(16,666.67)
47WA	2282	01	Accrued Provision - Injuries & Damages	(229,166.67)	(229,166.67)								(229,166.67)
47OR	2284	02	Misc Current Liabilities	-	-								-
47	2284	03	Curr Yr Due SGL Automotive	(26,146.25)	(26,146.25)								(26,146.25)
47	2292	*	Accrued Provision - Gas Rate Refund	-	-								-
47OR	2530	01272	Other Deferred Credits - Gas costs	(3,265,130.08)	(3,265,130.08)								(3,265,130.08)
47OR	2530	01273	Other Deferred Credits - Gas costs	(1,571,068.83)	(1,571,068.83)								(1,571,068.83)
47OR	2530	01285	Other Deferred Credits - Gas costs	(426,585.20)	(426,585.20)								(426,585.20)
47OR	2530	01287	Other Deferred Credits - Gas costs	(720,255.46)	(720,255.46)								(720,255.46)
47OR	2530	01999	Other Deferred Credits - Gas costs	105,195.27	105,195.27								105,195.27
47WA	2530	01	Other Deferred Credits - Gas costs	(13,255.01)	(13,255.01)								(13,255.01)
47WA	2530	01253	Other Deferred Credits - Gas costs	(8,456,994.74)	(8,456,994.74)								(8,456,994.74)
47WA	2530	01254	Other Deferred Credits - Gas costs	4,963,313.66	4,963,313.66								4,963,313.66
47WA	2530	01284	Other Deferred Credits - Gas costs	(543,672.86)	(543,672.86)								(543,672.86)
47WA	2530	01286	Other Deferred Credits - Gas costs	(2,456,719.69)	(2,456,719.69)								(2,456,719.69)
47WA	2530	01999	Other Deferred Credits - Gas costs	54,816.25	54,816.25								54,816.25
47OR	2530	02009	Core Gas Supply Hedging - Reg Liability	-	-								-
47WA	2530	02008	Core Gas Supply Hedging - Reg Liability	-	-								-
47	2440	1	Derivative Instruments - Current	-	-								-
			TOTAL MISC CURRENT LIABILITIES	(29,561,065.37)									
47WA	2282	02	Accrued Provision - Injuries & Damages NC	(12,753,988.54)	(12,753,988.54)								(12,753,988.54)
47OR	2282	03	Accrued Provision - Injuries & Damages NC	(1,663,102.28)	(1,663,102.28)								(1,663,102.28)
47	2283	02	Pension and Benefits	(7,457,940.53)	(7,457,940.53)								(7,457,940.53)
47	2283	06	Pension and Benefits	(32,342.05)	(32,342.05)								(32,342.05)
47	2283	07	Pension and Benefits	(500,855.54)	(500,855.54)								(500,855.54)
47	2300	0200	ARO Liability	(52,088,773.33)			(52,088,773.33)	(39,212,428.56)	(12,876,344.77)	(52,088,773.33)			
47	2440	2	Derivative Instruments - Noncurrent	-	-								-
47	2520	000	Customer Advances for Construction	(2,143,597.64)			(2,143,597.64)	(2,498,361.00)	(67,745.00)				
47	2520	100	Customer Advances for Construction	(437,914.21)			(437,914.21)						
47	2520	200	Customer Advances for Construction	15,406.21			15,406.21						
47	2520	300	Customer Advances for Construction	77,402.24			77,402.24	77,402.24					
47	2520	2992	Customer Advances for Construction	(1,793,996.65)			(1,793,996.65)	(1,350,632.00)	(443,365.00)				
47WA	2530	02013	Other Deferred Credits - Regulatory Liability	-	-								-
47WA	2530	02010	Misc Def Cr - Regulatory Liability	-	-								-
47	2530	03*	Other Deferred Credits - Def Revenue Adjustments	-	-								-
47	2539	0101	Other Deferred Credits	(3,712.12)	(3,712.12)								(3,712.12)
47	2539	0106	Other Deferred Credits	(113,635.63)	(113,635.63)								(113,635.63)
47	2539	0104	Pension contribution	(13,943,322.52)	(13,943,322.52)								(13,943,322.52)
47	2539	0108	Pension contribution	(1,248,026.00)	(1,248,026.00)								(1,248,026.00)
47	2540	20222	Reg Liab Post Retirement FAS 158	(863,436.29)	(863,436.29)								(863,436.29)
47WA	2540	20201	Other Regulatory Liabilities - SFAS 109 Regulatory	(2,591,750.82)	(2,591,750.82)								(2,591,750.82)
47	2540	20217	Other Regulatory Liabilities	49,279.95	49,279.95								49,279.95
47OR	2540	20476	Other Regulatory Liabilities	(13,058.08)	(13,058.08)								(13,058.08)
47	2540	20211	Misc Def Cr - Regulatory Liability	-	-								-
47	1860	20209	Regulatory Asset - ARO	40,420,035.12			40,420,035.12	30,428,202.44	9,991,832.68	40,420,035.12			
			TOTAL DEFERRED CREDITS	(57,087,328.72)									
47	2550	1	Deferred Investment Tax Credits	(348,641.31)			(348,641.31)	(262,457.18)	(86,184.13)	(348,641.31)			
47	2820	961	Accum DIT - Other Property	618,318.20			618,318.20	465,469.94	152,848.26	618,318.20			



			Ledger Type						Allocator (3-Factor Formula)				
			Year						WA	75.28%			
			Format						OR	24.72%			
			Format										
			Period										
			Currency										
			Company										
Business Unit	object	Sub account		Current Assets	Current Liabilities	Invested Capital	Total Investment	Operating Investment			Non-Utility	Invested Capital	Working Capital
			AMA Total										
47	2820	962	Accum DIT - Other Property				1,973,432.62	Washington	Oregon	Allocated			
47	2820	96301	Accum DIT - Other Property				1,973,432.62	1,485,600.08	487,832.54	1,973,432.62			
47	2820	965	Accum DIT - Other Property	(95,946,747.76)			(95,946,747.76)	(73,443,638.00)	(22,503,110.00)				
47	2820	965	Accum DIT - Other Property	(161,446.04)			(161,446.04)	(121,536.58)	(39,909.46)	(161,446.04)			
47OR	2820	861	Accum DIT - Other Property	30,978.43			30,978.43		30,978.43				
47OR	2820	862	Accum DIT - Other Property	(825,127.40)			(825,127.40)		(825,127.40)				
47OR	2820	86301	Accum DIT - Other Property	(3,884,811.50)			(3,884,811.50)		(3,884,811.50)				
47OR	2820	865	Accum DIT - Other Property	579,896.44			579,896.44		579,896.44				
47	2830	96302	Accum DIT - Other	(291,849.92)			(291,849.92)	(223,400.00)	(68,450.00)				
47	2830	965	Accum DIT - Other	(34,560,352.60)	(34,560,352.60)								(34,560,352.60)
47OR	2830	86302	Accum DIT - Other	(14,824.06)	(14,824.06)								(14,824.06)
47OR	2830	865	Accum DIT - Other	(2,096,293.34)	(2,096,293.34)								(2,096,293.34)
			TOTAL INCOME TAXES	(134,927,468.23)									
47OR	4002	4800	Gas Billed Revenue	(22,405,555.81)									
47OR	4002	4800CP	Gas Billed Revenue	(598,922.09)									
47OR	4002	4809	Gas Billed Revenue	(1,522,085.88)									
47OR	4002	4809DE	Gas Billed Revenue	(916.70)									
47OR	4002	4810	Gas Billed Revenue	(13,089,181.51)									
47OR	4002	4810CP	Gas Billed Revenue	(130,249.72)									
47OR	4002	4810DE	Gas Billed Revenue	(528.15)									
47OR	4002	4813	Gas Billed Revenue	(959,824.22)									
47WA	4002	4800	Gas Billed Revenue	(63,580,221.16)									
47WA	4002	4800CP	Gas Billed Revenue	(96,059.06)									
47WA	4002	4809	Gas Billed Revenue	(5,569,432.23)									
47WA	4002	4809CP	Gas Billed Revenue	2,010.96									
47WA	4002	4809DE	Gas Billed Revenue	(39,222.66)									
47WA	4002	4810	Gas Billed Revenue	(44,808,948.85)									
47WA	4002	4810CP	Gas Billed Revenue	(61,576.06)									
47WA	4002	4810DE	Gas Billed Revenue	(36,245.32)									
47WA	4002	4811	Gas Billed Revenue	(5,755.92)									
47WA	4002	4811CP	Gas Billed Revenue	(200.69)									
47WA	4002	4811DE	Gas Billed Revenue	(148.18)									
47WA	4002	4813	Gas Billed Revenue	(1,371,999.20)									
47WA	4002	4813CP	Gas Billed Revenue	1,912.80									
47OR	4009	4800	Unbilled Gas Revenue	2,897,557.78									
47OR	4009	4810	Unbilled Gas Revenue	1,674,197.40									
47OR	4009	4813	Unbilled Gas Revenue	104,365.86									
47WA	4009	4800	Unbilled Gas Revenue	7,257,694.53									
47WA	4009	4810	Unbilled Gas Revenue	4,556,561.25									
47WA	4009	4811	Unbilled Gas Revenue	376.22									
47WA	4009	4813	Unbilled Gas Revenue	110,822.17									
47OR	4880	MSRV	Misc Gas Service Revenue	(94,450.36)									
47OR	4880	SLMD	Misc Gas Service Revenue	(13,942.27)									
47WA	4880	MMAT	Misc Gas Service Revenue	(308.21)									
47WA	4880	MSRV	Misc Gas Service Revenue	(429,064.06)									
47WA	4880	SLMD	Misc Gas Service Revenue	(40,748.42)									
47WA	4880	SPLS	Misc Gas Service Revenue	(944.00)									
47OR	4890	4861	Gas Transportation Revenues	(1,427,508.61)									
47OR	4890	4863	Gas Transportation Revenues	(756,568.16)									
47WA	4890	4861	Gas Transportation Revenues	(7,195,346.52)									
47WA	4890	4861DE	Gas Transportation Revenues	(10,635.61)									
47WA	4890	4863	Gas Transportation Revenues	(3,852,313.06)									
47OR	4891	4861	Unbilled Gas Transport Revenues	(10,157.04)									
47OR	4891	4863	Unbilled Gas Transport Revenues	11,722.90									
47WA	4891	4861	Unbilled Gas Transport Revenues	8,645.18									
47WA	4891	4863	Unbilled Gas Transport Revenues	6,690.50									
47	4930		Rent from Gas Properties	(125.00)									
47OR	4930		Rent from Gas Properties	(6,458.33)									
47WA	4930		Rent from Gas Properties	(66.67)									
47	4940		Interdepartmental Rents	(65,039.50)									
47	4950	MISC	Other Gas Revenues	(45.97)									
47OR	4950	DAMG	Other Gas Revenues	(26,373.90)									
47OR	4950	MISC	Other Gas Revenues	(55.13)									
47OR	4950	MMAT	Other Gas Revenues	(100.28)									
47OR	4950	SLMD	Other Gas Revenues	(764.05)									
47WA	4950	DAMG	Other Gas Revenues	(67,587.03)									
47WA	4950	MISC	Other Gas Revenues	(4,924.72)									
47WA	4950	MMAT	Other Gas Revenues	(1,403.06)									
47WA	4950	SLMD	Other Gas Revenues	(204.82)									
*	4962	*	Provision for Gas Refunds	-									
*	5000	*	conversion earnings	-									
			TOTAL GAS REVENUE	(151,649,650.66)									

			Ledger Type							Allocator (3-Factor Formula)			
			Year							WA	75.28%		
			Format							OR	24.72%		
			Period										
			Currency										
			Company										
Business Unit	object	Sub account		Current Assets	Current Liabilities	Invested Capital	Total Investment	Operating Investment			Non-Utility	Invested Capital	Working Capital
			AMA Total				Washington	Oregon	Allocated				
47	4190	1331	Interest and Dividend Income										
				(54,048.47)									
47OR	4190	100	Interest and Dividend Income										
				(114,576.11)									
47OR	4190	1333	Interest and Dividend Income										
				(18,662.79)									
47WA	4190	100	Interest and Dividend Income										
				(412,987.99)									
47WA	4190	1333	Interest and Dividend Income										
				(65,035.95)									
47	4190	011	Interest and Dividend Income - Accrued Tax Interest										
				(11,102.75)									
47	4210		Misc Non-Oper Income										
				(800.18)									
47	4210	1511	Misc Non-Oper Income										
				(9,073.09)									
47	4181		Equity in Earnings of Subsidiaries										
				-									
47	4191		Allow Other Funds Used Dur Construct										
				(196,391.02)									
47	4320		Allow Borrowed Funds Used Dur Construct										
				(152,560.84)									
47	4170		Nonutility Revenues										
				(2,956.30)									
			TOTAL OTHER REVENUE										
				(1,038,195.48)									
			<b>TOTAL CREDITS</b>										
				<b>(807,963,722.62)</b>									
<b>TOTALS</b>				<b>170,249,569.85</b>	<b>(130,564,991.34)</b>	<b>(404,403,275.23)</b>	<b>364,718,696.71</b>	<b>247,856,651.82</b>	<b>85,492,706.01</b>	<b>(8,760,002.35)</b>	<b>31,369,337.84</b>	<b>(404,403,275.23)</b>	<b>39,684,578.51</b>
Cash Working Capital					<b>39,684,578.51</b>							<b>364,718,695.67</b>	
Allocation Percentages based to Total Investment								67.96%	23.44%		8.60%		
Allocated Working Capital								<b>26,968,967.80</b>	9,302,352.87		3,413,257.85		