

BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

CASCADE NATURAL GAS
CORPORATION,

Respondent.

DOCKET UG-240008

CASCADE NATURAL GAS CORPORATION
SEVENTH EXHIBIT TO THE
DIRECT TESTIMONY OF JACOB A. DARRINGTON

March 29, 2024

Cascade Natural Gas Corp.
Washington Jurisdiction
Twelve-Months ended December 31, 2023
State Allocation Factors

Allocation Factors Used for Calendar Year 2023				
Line No	Description	WA	OR	Total
	A	B	C	D
1	<u>State Allocation Factors</u>			
2	Employees	73.47%	26.53%	100.00%
3	Gross Plant	77.99%	22.01%	100.00%
4	Customers	73.75%	26.25%	100.00%
5	3-Factor Formula	75.07%	24.93%	100.00%
6				
7	Rate Base Ratio	79.18%	20.82%	100.00%
8				
9	<u>Employess</u>			
10	Mo-Yr	WA District Employees	OR District Employees	Total
11	Dec-21	175	62	237
12	Jan-22	171	63	234
13	Feb-22	173	63	236
14	Mar-22	173	62	235
15	Apr-22	174	63	237
16	May-22	177	64	241
17	Jun-22	180	64	244
18	Jul-22	178	65	243
19	Aug-22	180	65	245
20	Sep-22	176	64	240
21	Oct-22	177	63	240
22	Nov-22	175	63	238
23	Dec-22	174	63	237
24	Total	2,283	824	3,107
25	AMA	176	63	239
26	Percentage	73.47%	26.53%	100.00%
27				
28	<u>Gross Plant</u>			
29		WA	OR	Total
30	2022 AMA	1,023,584,630	288,855,256	1,312,439,887
31	Percentage	77.99%	22.01%	100.00%
32				
33				
34	<u>Customers</u>			
35	Mo-Yr	WA	OR	Total
36	Jan-22	228,785	81,107	309,892
37	Feb-22	229,021	81,244	310,265
38	Mar-22	229,142	81,371	310,513
39	Apr-22	229,156	81,456	310,612
40	May-22	229,092	81,519	310,611
41	Jun-22	228,972	81,485	310,457
42	Jul-22	228,895	81,407	310,302
43	Aug-22	228,951	81,452	310,403
44	Sep-22	229,151	81,675	310,826
45	Oct-22	229,886	82,099	311,985
46	Nov-22	230,760	82,530	313,290
47	Dec-22	231,209	82,705	313,914
48	Average	229,418	81,671	311,089
49	Percentage	73.75%	26.25%	100.00%
50				
51	<u>Rate Base</u>			
52		WA	OR	Total
53	2022 AVG Rate Base	530,175,012	139,401,298	669,576,310
54	Percentage	79.18%	20.82%	100.00%

Allocation Factors Used for Calendar Year 2024				
	WA	OR	Total	
	E	F	G	H
	<u>State Allocation Factors</u>			
	Employees	73.60%	26.40%	100.00%
	Gross Plant	77.94%	22.06%	100.00%
	Customers	73.60%	26.40%	100.00%
	3-Factor Formula	75.05%	24.95%	100.00%
	Rate Base Ratio	79.23%	20.77%	100.00%
	<u>Employess</u>			
	Mo-Yr	WA District Employees	OR District Employees	Total
	Dec-22	174	63	237
	Jan-23	177	63	240
	Feb-23	177	63	240
	Mar-23	175	63	238
	Apr-23	172	62	234
	May-23	169	62	231
	Jun-23	169	61	230
	Jul-23	168	60	228
	Aug-23	165	59	224
	Sep-23	165	59	224
	Oct-23	165	59	224
	Nov-23	167	59	226
	Dec-23	167	60	227
	Total	2,210	793	3,003
	AMA	170	61	231
	Percentage	73.60%	26.40%	100.00%
	<u>Gross Plant</u>			
		WA	OR	Total
	2023 AMA	1,093,224,989	309,447,785	1,402,672,774
	Percentage	77.94%	22.06%	100.00%
	<u>Customers</u>			
	Mo-Yr	WA	OR	Total
	Jan-23	231,428	82,826	314,254
	Feb-23	231,517	82,908	314,425
	Mar-23	231,517	83,005	314,522
	Apr-23	231,538	83,039	314,577
	May-23	231,171	82,886	314,057
	Jun-23	231,112	82,747	313,859
	Jul-23	230,953	82,698	313,651
	Aug-23	230,726	82,756	313,482
	Sep-23	230,942	82,918	313,860
	Oct-23	231,948	83,367	315,315
	Nov-23	232,637	83,721	316,358
	Dec-23	232,973	83,956	316,929
	Average	231,539	83,069	314,607
	Percentage	73.60%	26.40%	100.00%
	<u>Rate Base</u>			
		WA	OR	Total
	2023 AVG Rate Base	583,520,560	152,922,513	736,443,073
	Percentage	79.23%	20.77%	100.00%