

**Exh. BAE-8
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**

MAOP Pre-Code Post-Code

February 15, 2018

Cascade Natural Gas Corporation
MAOP Pre-Code Post-Code Balance Sheet Deferral Analysis
for the Twelve Months Ended December 31, 2016
Data Extracted from UTC DR No. 117

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				2016 LTD 12	2016 LTD 11	2016 LTD 10	2016 LTD 9	2016 LTD 8	2016 LTD 7	2016 Total	2016 Pre-Code	2016 Post-Code
Post-Code	1823	2046	WA MAOP Regulatory Asset	\$ -	\$ -	\$ 360,157	\$ 106,758	\$ 57,914	\$ 9,777	\$ 534,606		\$ 534,606
Pre-Code	1823	2046	WA MAOP Regulatory Asset	\$ -	\$ -	\$ 1,054,828	\$ 393,623	\$ 114,117	\$ 20,340	\$ 1,582,908	\$ 1,582,908	
Pre/Post-Code	1823	2046	WA MAOP Deferred Costs	\$ -	\$ -	\$ 89,169	\$ -	\$ -	\$ -	\$ 89,169	\$ 39,539	\$ 49,630
Account 1823 2046 Total				\$ -	\$ -	\$ 1,504,154	\$ 500,380	\$ 172,031	\$ 30,117	\$ 2,206,683	\$ 1,622,447	\$ 584,236
Total Pre-Code Percent Allowed in Account 1823 2046											73.52%	
Total Post-Code Percent Not Allowed in Account 1823 2046												26.48%
Post-Code	1860	20479	WA MAOP Deferred Costs	\$ 383,910	\$ 373,225	\$ -	\$ -	\$ -	\$ -	\$ 757,134		\$ 757,134
Pre-Code	1860	20479	WA MAOP Deferred Costs	\$ 1,330,189	\$ 1,309,135	\$ -	\$ -	\$ -	\$ -	\$ 2,639,324	\$ 2,639,324	
Pre/Post-Code	1860	20479	WA MAOP Deferred Costs	\$ 505,758	\$ 147,225	\$ -	\$ -	\$ -	\$ -	\$ 652,983	\$ 289,544	\$ 363,438
Account 186 20479 Total				\$ 2,219,857	\$ 1,829,584	\$ -	\$ -	\$ -	\$ -	\$ 4,049,441	\$ 2,928,869	\$ 1,120,573
Total Pre-Code Percent Allowed in Account 1860 20479											72.33%	
Total Post-Code Percent Not Allowed in Account 1860 20479												27.67%
				\$ 2,219,857	\$ 1,829,584	\$ 1,504,154	\$ 500,380	\$ 172,031	\$ 30,117	\$ 6,256,125		

Per Amy White's Analysis by Foot:

Pre/Post-Code Mix

Pre-Code	44.34%
Post-Code	55.66%