

**Exh. BAE-3
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**

Staff Proposed ISWC Calculation

February 15, 2018

Cascade Natural Gas Corporation
Investor Supplied Working Capital Calculation
for the Twelve Months Ended December 31, 2016
Calculated using Company response to UTC DR #54

MAOP Allowed in Current Assets Acct 182 2046 73.52%
 MAOP Allowed in Current Asset Acct 1860 2047€ 72.33%
 Allocator (3-Factor Formula) 75.28%
 WA 24.72%
 OR

Ln #	Bus'n Unit #	Sub Acct	AMA Total (a)	Current Assets (b)	Current Liabilities (c)	Invested Capital (d)	Total Investment (e)	Washington (f)	Oregon (g)	Non-Utility (h)
1	47	1012	862,829,716				862,829,716	656,715,247	206,114,469	
2	47	1062	27,363,069				27,363,069	20,598,918	6,764,151	
3	47	@2:107	12,528,712				12,528,712			12,528,712
4			902,721,496							
5										
6	47	1082	827,072				827,072	622,620	204,452	
7	47	1082	(304,360,913)							
8	47	1112	(9,461,186)							
9	47	1152								
10			(312,995,026)							
11										
12	47	1087	(3,147,427)							
13	47	1088	(126,493,536)							
14			(129,640,963)							
15			(442,635,989)				(442,635,989)	(345,424,355)	(98,038,707)	
16			460,085,507							
17										
18										
19										
20	47	1231								
21										
22										
23	47	1244	17,428				17,428			17,428
24	47	1244	10,585,623				10,585,623			10,585,623
25	47	1244	84,708				84,708			84,708
26	47	1210	202,030				202,030			202,030
27	47	1220								
28			10,889,789							
29										
30	47	1310	503,812	503,812						
31	47	1310	(927,848)	(927,848)						
32	47	1310	(2,095)	(2,095)						
33	47	1310	34,153,353	2,000,000			32,153,353			32,153,353
34	47	1340								
35	47	1350	600	600						
36	47	1350	500	500						
37	47	1350	300	300						
38	47	1350	400	400						
39	47	1350	202	202						
40	47	1350	500	500						
41	47	1350	200	200						
42			33,729,924							
43										
44	47	1360								
45										
46										
47	47	1420	63,654	63,654						

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Ln #	Bus'n Unit #	Sub Acct	AMA Total (a)	Current Assets (b)	Current Liabilities (c)	Invested Capital (d)	Operating Investment				
							Total Investment (e)	Washington (f)	Oregon (g)	Non-Utility (h)	
48	47OR	1420	1,705,446	1,705,446							
49	47WP	1420	3,953,843	3,953,843							
50	47OR	1420	34,563	34,563							
51	47WP	1420	419,237	419,237							
52	47OR	1420	1,200,326	1,200,326							
53	47WP	1420	5,308,255	5,308,255							
54	47	1432	1,263,245	1,263,245							
55	47	1432	(3)	(3)							
56	47	1432	321	321							
57	47	1432	942,797	942,797							
58	47	1710	-	-							
59			14,892,685	-							
60			-	-							
61	47	1410	-	-							
62	47	1410	-	-							
63			-	-							
64	47	1460	-	-							
65	47	1460	17,500	17,500							17,500
66	47	1460	-	-							-
67	47	1460	150	150							150
68	47	1460	-	-							-
69	47	1460	-	-							-
70	47	1460	-	-							-
71	47	1460	45,080	45,080							45,080
72	47	1460	-	-							-
73	47	1460	1,942	1,942							1,942
74			64,672	-							-
75			-	-							-
76	47	1466	-	-							-
77			14,957,357	-							-
78			-	-							-
79			-	-							-
80	47OR	1442	(83,666)	(83,666)							(83,666)
81	47WP	1442	(308,464)	(308,464)							(308,464)
82	47OR	1442	142,635	142,635							142,635
83	47WP	1442	548,578	548,578							548,578
84	47OR	1442	(54,936)	(54,936)							(54,936)
85	47WP	1442	(209,782)	(209,782)							(209,782)
86	47OR	1442	(94,503)	(94,503)							(94,503)
87	47WP	1442	(366,621)	(366,621)							(366,621)
88	47OR	1443	(9,911)	(9,911)							(9,911)
89	47WP	1443	(30,922)	(30,922)							(30,922)
90	47OR	1443	5,948	5,948							5,948
91	47WP	1443	10,841	10,841							10,841
92	47OR	1443	(10,190)	(10,190)							(10,190)
93	47OR	1443	(238)	(238)							(238)
94	47WP	1443	586	586							586

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OR 24.72%

Ln #	Bus'n Acct #	Sub Acct	AMA Total (a)	Current Assets (b)	Current Liabilities (c)	Invested Capital (d)	Operating Investment			
							Total Investment (e)	Washington (f)	Oregon (g)	Non-Utility (h)
142	47	1747	-	-	-	-	-	-	-	-
143	47	1750	-	-	-	-	-	-	-	-
144			2,962,791							
145										
146	47OR	1732	1,976,925	1,976,925						
147	47WA	1732	5,052,467	5,052,467						
148	47OR	1732	1,184,929	1,184,929						
149	47WA	1732	3,586,711	3,586,711						
150	47OR	1732	124,740	124,740						
151	47WA	1732	185,469	185,469						
152	47OR	1734	224,031	224,031						
153	47WA	1734	1,150,262	1,150,262						
154	47OR	1734	113,189	113,189						
155	47WA	1734	608,006	608,006						
156			14,206,728							
157										
158	47OR	1900	1,179,633	1,179,633						
159	47OR	1900	105,549	105,549						
160	47	1900	23,199,076	23,199,076						
161	47	1900	2,064,267	2,064,267						
162										
163	47WA	1910	13,255							13,255
164										
165	47	1810	75,247			75,247				
166	47	1810	63,778			63,778				
167	47	1810	1,208,163			1,208,163				
168	47	1810	65,738			65,738				
169	47	1810	160,630			160,630				
170	47	1810	114,305			114,305				
171	47	1810	121,645			121,645				
172	47	1810	83,000			83,000				
173	47	1810	59,218			59,218				
174	47	1810	58,794			58,794				
175	47	1810	59,566			59,566				
176	47	1810	59,050			59,050				
177	47	1810	(1,958,028)			(1,958,028)				
178			171,126							
179										
180	47	1890	-			-				
181	47	1890	-			-				
182	47	1890	-			-				
183	47	1890	846,727			846,727				
184	47	1890	-			-				
185			846,727							
186										
187	47	1750	-			-				
188	47	1659	-			-				

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								Washington (f)	Oregon (g)	Non-Utility (h)		
189	47OR1823	2037	794,149	794,149								
190	47WA1823	2039	7,686	7,686								
191	47OR1823	2040	348	348								
192	47WA1823	2042	49,791,313	49,791,313								
193	47WA1823	2044	1,748,882	1,748,882								
194	47OR1823	2045	(285,069)	(285,069)								
195	47WA1823	2046	183,890	183,890								
196	471840	1000	(12,265)	(12,265)								48,686
197	471840	1010	1,345,611	1,345,611								
198	471840	1020	(1,371,205)	(1,371,205)								
199	471840	1100	(2,506)	(2,506)								
200	471840	1110	83,534	83,534								
201	471840	1120	(82,137)	(82,137)								
202	471840	1200	(1,065)	(1,065)								
203	471840	1210	493	493								
204	471840	2020	(195)	(195)								
205	471840	2100	(405)	(405)								
206	471840	2200	(42)	(42)								
207	471840	2220	1,114	1,114								
208	471840	2300	(157)	(157)								
209	471840	2400	(8)	(8)								
210	471840	4020	(5,910)	(5,910)								
211	471840	4100	(3,402)	(3,402)								
212	471840	4120	(1,486)	(1,486)								
213	471840	4220	(1,116)	(1,116)								
214	471840	OR	1,998	1,998								
215	471840	OR1	(837)	(837)								
216	471840	WA	(69,174)	(69,174)								
217	* @2:184	*	(68,663)	(68,663)								
218	471860	205	-	-								
219	471860	201	-	-								
220	471860	20208	968,266	968,266								
221	471860	20206	-	-								
222	47WA1860	20426	-	-								
223	47OR1860	20427	-	-								
224	47OR1860	20443	52,715	52,715								52,715
225	47OR1860	20444	28,021	28,021								28,021
226	47OR1860	20448	28,012	28,012								28,012
227	47WA1860	20458	962	962								
228	47OR1860	20449	19,390	19,390								
229	47WA1860	20460	16,075,697	16,075,697								
230	47WA1860	20470	(2,863)	(2,863)								
231	47OR1860	20472	1,910,541	1,910,541								1,910,541
232	47OR1860	20478	423	423								
233	47WA1860	20479	244,959	244,959								
234	47WA1862	20430	461,314	461,314								461,314
235	47WA1862	20431	66,064	66,064								66,064

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								Washington (f)	Oregon (g)	Non-Utility (h)
236	47WP 1862	Misc Def Dr - Conservation Program	1,357,493				1,357,493			
237	47WP 1862	Misc Def Dr - Conservation Program	352,816				352,816			
238	47OR 1862	Misc Def Dr - Conservation Program	1,124,525				1,124,525			
239	47OR 1862	Misc Def Dr - Conservation Program	(469,155)				(469,155)			
240	47OR 1862	Misc Def Dr - Conservation Program	13,058				13,058			
241	47OR 1862	Misc Def Dr - Conservation Program	175,177				175,177			
242	47WP 1862	Misc Def Dr - Conservation Program	958,317				958,317			
243	47OR 1862	Misc Def Dr - Conservation Program	120,503				120,503			
244	47WP 1862	Misc Def Dr - Conservation Program	154,191				154,191			
245	47WP 1862	Misc Def Dr - Conservation Program	407,895				407,895			
246	47 1866	I/C Asset-Net Benefit Funding - SISP	3,564,526				3,564,526			
247		TOTAL DEFERRED CHG & OTH ASSETS	79,666,225							
248										
249	*	Purchased Gas Costs	78,248,267			78,248,267				
250	*	Gas Operating Expense	25,898,740			25,898,740				
251	*	Gas Operating Expense-4880	303			303				
252	*	Gas Maintenance Expense	3,011,910			3,011,910				
253		TOTAL O&M EXPENSES	107,159,219							
254										
255	47OR 4073	Regulatory debits	-							
256	47WP 4073	Regulatory debits	-							
257										
258	47OR 4081	Taxes Other Than Income - Util Operations	99,590			99,590				
259	47WP 4081	Taxes Other Than Income - Util Operations	250,173			250,173				
260	47WP 4081	Taxes Other Than Income - Util Operations	5,436,072			5,436,072				
261	47WP 4081	Taxes Other Than Income - Util Operations	4,455,537			4,455,537				
262	47OR 4081	Taxes Other Than Income - Util Operations	43,511			43,511				
263	47OR 4081	Taxes Other Than Income - Util Operations	858,653			858,653				
264	47WP 4081	Taxes Other Than Income - Util Operations	40,875			40,875				
265	47OR 4081	Taxes Other Than Income - Util Operations	693,242			693,242				
266	47 4081	Taxes Other Than Income - Util Operations	135,886			135,886				
267	47OR 4081	Taxes Other Than Income - Util Operations	735,165			735,165				
268	47WP 4081	Taxes Other Than Income - Util Operations	1,267,269			1,267,269				
269	47 4081	Taxes Other Than Income - Util Operations	187			187				
270	47OR 4081	Taxes Other Than Income - Util Operations	7,746			7,746				
271	47WP 4081	Taxes Other Than Income - Util Operations	53,505			53,505				
272	*	Taxes Other Than Income - Payroll Taxes	1,196,611			1,196,611				
273		Subtotal Taxes Other Than Income	15,274,023							
274										
275	47 4032	Depreciation Expense - Gas	12,176,992			12,176,992				
276	47 4042	Amortization Lim-Term Plant - Gas	1,496,140			1,496,140				
277	47 4062	Amort Acquis Adj - Gas	-			-				
278		TOTAL DEPRECIATION	13,673,132							
279										
280	47 4271	Interest on LTD - 1st Mortgage Bonds	-			-				
281	47 4279	Interest on LTD - Other	6,033,112			6,033,112				
282	47 4279	LOC Interest	-			-				

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Ln #	Bus'n Acct #	Sub Acct	AMA Total (a)	Current Assets (b)	Current Liabilities (c)	Invested Capital (d)	Operating Investment			
							Total Investment (e)	Washington (f)	Oregon (g)	Non-Utility (h)
283	47	4310	34,339			34,339				
284	47OR	4310	193			193				
285	47OR	4310	196,070			196,070				
286	47OR	4310	1,055			1,055				
287	47OR	4310	22			22				
288	47WA	4310	874			874				
289	47WA	4310	129,399			129,399				
290	47	4280	1,138			1,138				
291	47	4280	93,103			93,103				
292	47	4281	22,192			22,192				
293			6,513,497							
294										
295	47OR	4091	1,016,537			1,016,537				
296	47OR	4091	157,454			157,454				
297	47WA	4091	2,008,240			2,008,240				
298	47	4092	112,861			112,861				
299	47OR	4092	1,561			1,561				
300	47OR	4101	(24,979)			(24,979)				
301	47OR	4101	9,614			9,614				
302	47WA	4101	3,262			3,262				
303	47	4102	-			-				
304	47	4111	-			-				
305	47	4112	-			-				
306	47	4114	(26,671)			(26,671)				
307			3,257,879							
308										
309										
310	47	4211	-			-				
311	47	4212	-			-				
312	*	*	123,383			123,383				
313	*	4263	241,455			241,455				
314	*	4264	69,229			69,229				
315	*	4265	9,653			9,653				
316	*	4171	-			-				
317	*	6011	-			-				
318	47WA	4082	1,837			1,837				
319			445,556							
320										
321	47	4380	9,013,333			9,013,333				
322			9,013,333							
323										
324										
325			807,963,723							
326										
327	47	2010	(1,000)			(1,000)				
328	47	2160	(40,392,738)			(40,392,738)				
329	47	2160	1,062			1,062				

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							Washington (f)	Oregon (g)	Non-Utility (h)
				Total Investment (e)					
330	47	2160	11,114	-	-	11,114	-	-	-
331	47	2161	2,000,630	-	-	2,000,630	-	-	-
332	47	2071	(154,366,435)	-	-	(154,366,435)	-	-	-
333	47	2100	-	-	-	-	-	-	-
334	47	2110	-	-	-	-	-	-	-
335	47	2190	-	-	-	-	-	-	-
336	47	2141	-	-	-	-	-	-	-
337			(192,747,367)	-	-	-	-	-	-
338									
339	47	2240	(20,000,000)	-	-	(20,000,000)	-	-	-
340	47	2240	(15,000,000)	-	-	(15,000,000)	-	-	-
341	47	2240	(24,507,250)	-	-	(24,507,250)	-	-	-
342	47	2240	(15,000,000)	-	-	(15,000,000)	-	-	-
343	47	2240	(40,000,000)	-	-	(40,000,000)	-	-	-
344	47	2240	(25,000,000)	-	-	(25,000,000)	-	-	-
345	47	2240	(25,000,000)	-	-	(25,000,000)	-	-	-
346	47	2240	(12,500,000)	-	-	(12,500,000)	-	-	-
347	47	2240	(12,500,000)	-	-	(12,500,000)	-	-	-
348	47	2240	(12,500,000)	-	-	(12,500,000)	-	-	-
349	47	2240	(12,500,000)	-	-	(12,500,000)	-	-	-
350	47	2240	1,958,028	-	-	1,958,028	-	-	-
351	47	2241	-	-	-	-	-	-	-
352	47	2241	-	-	-	-	-	-	-
353	47	2241	-	-	-	-	-	-	-
354	47	2241	-	-	-	-	-	-	-
355	47	2241	-	-	-	-	-	-	-
356	47	2241	-	-	-	-	-	-	-
357	47	2242	-	-	-	-	-	-	-
358			(212,549,222)	-	-	-	-	-	-
359									
360	47	2310	-	-	-	-	-	-	-
361	47	2330	-	-	-	-	-	-	-
362									
363	47	2321	(1,845,081)	-	(1,845,081)	-	-	-	-
364	47	2322	(44,789)	-	(44,789)	-	-	-	-
365	47	2322	(11,380,799)	-	(11,380,799)	-	-	-	-
366	47	2322	-	-	-	-	-	-	-
367	47	2322	(50,410)	-	(50,410)	-	-	-	-
368	47	2322	(14,982)	-	(14,982)	-	-	-	-
369	47	2322	(4,410)	-	(4,410)	-	-	-	-
370	47	2322	295	-	295	-	-	-	-
371	47	2322	(33,418)	-	(33,418)	-	-	-	-
372	47	2322	3,155	-	3,155	-	-	-	-
373	47	2322	(192)	-	(192)	-	-	-	-
374	47	2322	531	-	531	-	-	-	-
375	47	2322	(6,661)	-	(6,661)	-	-	-	-
376	47	2323	(320,408)	-	(320,408)	-	-	-	-

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								Washington (f)	Oregon (g)	Non-Utility (h)	
424	47	2370	-	-	-	-	-	-	-	-	-
425	47OR	2371	-	-	-	-	-	-	-	-	-
426	47WP	2371	-	-	-	-	-	-	-	-	-
427	47	2372	(436,333)	(436,333)	(436,333)	(436,333)	(436,333)				
428	47	2372	(310,538)	(310,538)	(310,538)	(310,538)	(310,538)				
429	47	2372	(214,481)	(214,481)	(214,481)	(214,481)	(214,481)				
430	47	2372	(227,938)	(227,938)	(227,938)	(227,938)	(227,938)				
431	47	2372	(675,500)	(675,500)	(675,500)	(675,500)	(675,500)				
432	47	2372	(214,063)	(214,063)	(214,063)	(214,063)	(214,063)				
433	47	2372	(227,083)	(227,083)	(227,083)	(227,083)	(227,083)				
434	47	2372	(106,510)	(106,510)	(106,510)	(106,510)	(106,510)				
435	47	2372	(110,417)	(110,417)	(110,417)	(110,417)	(110,417)				
436	47	2372	(106,510)	(106,510)	(106,510)	(106,510)	(106,510)				
437	47	2372	(110,417)	(110,417)	(110,417)	(110,417)	(110,417)				
438	47	2422	(971,725)	(971,725)	(971,725)	(971,725)	(971,725)				
439	47	2422	(560,125)	(560,125)	(560,125)	(560,125)	(560,125)				
440	47	2420	(8,199,881)	(8,199,881)	(8,199,881)	(8,199,881)	(8,199,881)				
441	47	2420	(62,999)	(62,999)	(62,999)	(62,999)	(62,999)				
442	47	2420	(83,127)	(83,127)	(83,127)	(83,127)	(83,127)				
443	47	2420	(5,317)	(5,317)	(5,317)	(5,317)	(5,317)				
444	47	2420	(583,012)	(583,012)	(583,012)	(583,012)	(583,012)				
445	47	2420	(324,296)	(324,296)	(324,296)	(324,296)	(324,296)				
446	47	2423	(1,860,744)	(1,860,744)	(1,860,744)	(1,860,744)	(1,860,744)				
447	47	2429	(69,382)	(69,382)	(69,382)	(69,382)	(69,382)				
448	47OR	2429	(145,425)	(145,425)	(145,425)	(145,425)	(145,425)				
449	47OR	2429	(143,395)	(143,395)	(143,395)	(143,395)	(143,395)				
450	47OR	2429	(46,261)	(46,261)	(46,261)	(46,261)	(46,261)				
451	47OR	2429	93,210	93,210	93,210	93,210	93,210				
452	47WP	2429	(435,852)	(435,852)	(435,852)	(435,852)	(435,852)				
453	47	2429	(30,575)	(30,575)	(30,575)	(30,575)	(30,575)				
454	47	2429	(790,034)	(790,034)	(790,034)	(790,034)	(790,034)				
455	47	2429	-	-	-	-	-				
456	47	2429	-	-	-	-	-				
457	47	2282	(16,667)	(16,667)	(16,667)	(16,667)	(16,667)				
458	47WP	2282	(229,167)	(229,167)	(229,167)	(229,167)	(229,167)				
459	47OR	2284	-	-	-	-	-				
460	47	2284	(26,146)	(26,146)	(26,146)	(26,146)	(26,146)				
461	47	2292	-	-	-	-	-				
462	47OR	2530	(3,265,130) x	(3,265,130) x	(3,265,130) x	(3,265,130) x	(3,265,130) x				(3,265,130)
463	47OR	2530	(1,571,069) x	(1,571,069) x	(1,571,069) x	(1,571,069) x	(1,571,069) x				(1,571,069)
464	47OR	2530	(426,585) x	(426,585) x	(426,585) x	(426,585) x	(426,585) x				(426,585)
465	47OR	2530	(720,255) x	(720,255) x	(720,255) x	(720,255) x	(720,255) x				(720,255)
466	47OR	2530	105,195 x	105,195 x	105,195 x	105,195 x	105,195 x				105,195
467	47WP	2530	(13,255) x	(13,255) x	(13,255) x	(13,255) x	(13,255) x				(13,255)
468	47WP	2530	(8,456,995) x	(8,456,995) x	(8,456,995) x	(8,456,995) x	(8,456,995) x				(8,456,995)
469	47WP	2530	4,963,314 x	4,963,314 x	4,963,314 x	4,963,314 x	4,963,314 x				4,963,314
470	47WP	2530	(543,673) x	(543,673) x	(543,673) x	(543,673) x	(543,673) x				(543,673)

MAOP Allowed in Current Assets Acct 182 2046 73.52%
MAOP Allowed in Current Asset Acct 1860 2047s 72.33%

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

Cascade Natural Gas Corporation
Investor Supplied Working Capital Calculation
for the Twelve Months Ended December 31, 2016
Calculated using Company response to UTC DR #54

Ln #	Busn Unit #	Sub Acct	AMA Total (a)	Current Assets (b)	Current Liabilities (c)	Invested Capital (d)	Total Investment (e)	Operating Investment			
								Washington (f)	Oregon (g)	Non-Utility (h)	
471	47WP 2530	01286	(2,456,720) x				(2,456,720)			(2,456,720)	
472	47WP 2530	01999	54,816 x				54,816				54,816
473	47OR 2530	02009	-				-				-
474	47WP 2530	02008	-				-				-
475	47 2440	1	-				-				-
476			(29,581,065)								
477											
478	47WP 2282	02	(12,753,989)		(12,753,989)						
479	47OR 2282	03	(1,663,102)		(1,663,102)						
480	47 2283	02	(7,457,941)		(7,457,941)						
481	47 2283	06	(32,342)		(32,342)						
482	47 2283	07	(500,856)		(500,856)						
483	47 2300	0200	(52,088,773)								
484	47 2440	2									
485	47 2520	000	(2,143,598)								
486	47 2520	100	(437,914)								
487	47 2520	200	15,406								
488	47 2520	300	77,402								
489	47 2520	2992	(1,793,997)								
490	47WP 2530	02013	-				(52,068,773)	(39,212,429)	(12,876,345)		
491	47WP 2530	02010	-				(2,143,598)	(2,498,361)	(67,745)		
492	* 2530	03*	-				(437,914)				
493	47 2539	0101	(3,712)		(3,712)						
494	47 2539	0106	(113,636)		(113,636)						
495	47 2539	0104	(13,943,323)		(13,943,323)						
496	47 2539	0108	(1,248,026)		(1,248,026)						
497	47 2540	20222	(863,436)		(863,436)						
498	47WP 2540	20201	(2,591,751)		(2,591,751)						
499	47 2540	20217	49,280		49,280						
500	47OR 2540	20476	(13,058)								
501	47 2540	20211	-								
502	47 1860	20209	40,420,035				40,420,035	30,428,202	9,991,833		
503			(57,087,329)								
504											
505	47 2550	1	(348,641)				(348,641)	(262,457)	(86,184)		
506	47 2820	961	618,318				618,318	465,470	152,848		
507	47 2820	962	1,973,433				1,973,433	1,465,600	487,833		
508	47 2820	96301	(95,946,748)				(95,946,748)	(73,443,638)	(22,503,110)		
509	47 2820	965	(161,446)				(161,446)	(121,537)	(39,909)		
510	47OR 2820	861	30,978				30,978	30,978	30,978		
511	47OR 2820	862	(825,127)				(825,127)	(825,127)	(825,127)		
512	47OR 2820	86301	(3,884,811)				(3,884,811)	(3,884,811)	(3,884,811)		
513	47OR 2820	865	579,896				579,896	579,896	579,896		
514	47 2830	96302	(291,850)				(291,850)	(223,400)	(68,450)		
515	47 2830	965	(34,560,353)		(34,560,353)						
516	47OR 2830	86302	(14,824)		(14,824)						
517	47OR 2830	865	(2,096,293)		(2,096,293)						

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Cascade Natural Gas Corporation
Investor Supplied Working Capital Calculation
for the Twelve Months Ended December 31, 2016
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MAOP Allowed in Current Assets Acct 182 2046 73.52%
MAOP Allowed in Current Asset Acct 1860 2047s 72.33%

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

Ln #	Busn Unit #	Sub Acct	AMA Total (a)	Current Assets (b)	Current Liabilities (c)	Invested Capital (d)	Operating Investment			Non-Utility (h)
							Total Investment (e)	Washington (f)	Oregon (g)	
TOTAL INCOME TAXES										
518			(134,927,468)							
519			(22,405,556)			(22,405,556)				
520	47OR	4002	(598,922)			(598,922)				
521	47OR	4002	(1,522,086)			(1,522,086)				
522	47OR	4002	(917)			(917)				
523	47OR	4002	(13,089,182)			(13,089,182)				
524	47OR	4002	(130,250)			(130,250)				
525	47OR	4002	(528)			(528)				
526	47OR	4002	(959,824)			(959,824)				
527	47OR	4002	(63,580,221)			(63,580,221)				
528	47WA	4002	(96,059)			(96,059)				
529	47WA	4002	(5,569,432)			(5,569,432)				
530	47WA	4002	2,011			2,011				
531	47WA	4002	(39,223)			(39,223)				
532	47WA	4002	(44,808,949)			(44,808,949)				
533	47WA	4002	(61,576)			(61,576)				
534	47WA	4002	(36,245)			(36,245)				
535	47WA	4002	(5,756)			(5,756)				
536	47WA	4002	(201)			(201)				
537	47WA	4002	(148)			(148)				
538	47WA	4002	(1,371,999)			(1,371,999)				
539	47WA	4002	1,913			1,913				
540	47WA	4002	2,897,558			2,897,558				
541	47OR	4009	1,674,197			1,674,197				
542	47OR	4009	104,366			104,366				
543	47OR	4009	7,257,695			7,257,695				
544	47WA	4009	4,556,561			4,556,561				
545	47WA	4009	376			376				
546	47WA	4009	110,822			110,822				
547	47WA	4009	(94,450)			(94,450)				
548	47OR	4880	(13,942)			(13,942)				
549	47OR	4880	(308)			(308)				
550	47WA	4880	(429,064)			(429,064)				
551	47WA	4880	(40,748)			(40,748)				
552	47WA	4880	(944)			(944)				
553	47WA	4880	(1,427,509)			(1,427,509)				
554	47OR	4890	(756,568)			(756,568)				
555	47OR	4890	(7,195,347)			(7,195,347)				
556	47WA	4890	(10,636)			(10,636)				
557	47WA	4890	(3,852,313)			(3,852,313)				
558	47WA	4890	(10,157)			(10,157)				
559	47OR	4891	11,723			11,723				
560	47OR	4891	8,645			8,645				
561	47WA	4891	6,690			6,690				
562	47WA	4891	(125)			(125)				
563	47	4930	(6,458)			(6,458)				
564	47OR	4930								

