Exh. BAE-3 Docket UG-170929

Witness: Betty A. Erdahl

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

DOCKET UG-170929

Complainant,

 \mathbf{v}_{ullet}

CASCADE NATURAL GAS CORPORATION,

Respondent.

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

	Non-Utility (h) 12,528,712			17, 428 10,585,623 84,708 202,030	32,153,353
nula) 75.28% 24.72%	gon)) 114,469 764,151	204,452	(98,038,707)		
Allocator (3-Factor Formula) WA OR	Operating Investment Washington Oreg (f) (9 656,715,247 206, 20,598,918 6,	622,620	(345,424,355)	ı	
∢ ≶ O	Total Investment (e) 862,829,716 27,363,069 12,528,712	827,072	(443,463,062)	17,428 10,585,623 84,708 202,030	32,155,353
	Invested Capital (d)				
73.52% 72.33%	Current Liabilities (c)				
ssets Acct 182 2046 sset Acct 1860 20479	Current Assets (b)		1 	503,812 (927,848) (2,095)	2,000,000 600 600 300 400 202 202 203 63,654
MAOP Allowed in Current Assets Acct 182 2046 MAOP Allowed in Current Asset Acct 1860 20479	(a) (b) 862,829,716 27,363,069 12,528,712 902,771	(304,360,913) (9,461,186) (9,1461,186) (312,995,026) (3,147,427) (126,436,336) (129,640,963)	(442,635,989) 460,085,507	17,428 10,585,623 84,708 202,030 10,889,789 503,812 (927,848) (27,848)	34,153,353 × 500 500 500 500 500 500 500 500 500 5
T.	Gas Plant In Service Gas Plant Completed Not Classified CWIP - Gas TOTAL ITTIITY PLANT	RWIP - Gas Accum Prov Deprec - Gas Util Amortization Expense (Intangible Plant) Accum Prov for Gas Acq Adj Subtotal - Accum Depreciation Accum Prov Gas - Non-ARO Gas Accum Prov ARO Subtotal - reclassed Accum Deprec	TOTAL ACCUM DEPRECIATION NET PLANT Investment in Subs TOTAL INVESTMENT IN SUBS	Other Investments Other Investments Other Investments Other Investments Nonutility Acc Prov Depr & Amort TOTAL OTHER INVESTMENTS 14 Cash 15 Cash 16 Cash 17 Cash 18 Cash 18 Cash 19 Cash 19 Cash 19 Cash	Other Special Deposit - NewWood Escrow Other Special Deposit - NewWood Escrow 38 Working Funds 99 Working Funds 107 Working Funds 108 Working Funds 108 Working Funds 107 Working Funds 108 Work
i i	Acct Sub # Acct 1012 * 1062 *	32 8 32 8 52 52 37 88	Σ	44 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	10 2107 40 1* 50 47081 50 47107 50 47581 50 47586 50 47586 50 47586 50 47698
	Bus'n Unit 47 47	5 47 1082 6 47 1082 8 47 1112 9 47 1152 10 11 11 11 11 11 11 11 11 11 11 11 11	15 16 17 18 19 20 47 1231 22		33 47 1310 34 47 1340 36 47 1350 36 47 1350 38 47 1350 40 47 1350 41 47 1350 42 44 47 1360 45 47 47 1420

Non-Utility (h)

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

Formula) 75.28% 24.72%	nvestment Oregon	(b)																																					
Allocator (3-Factor Formula) WA OR	Operating Investment Washington Ore	(£)																							4														
	Total Investment	(e)														17,500	•	150	ā	1	45 080	200	1.942																5
	Invested	. (p)																																					
73.52% 72.33%	Current Liabilities	(0)																																					
ts Acct 182 2046 t Acct 1860 20475	Current Assets	(b) 1 706 446	3,953,843	34,563	419,237	1,200,326	1,263,245	(E)	321	942,797	ř(1	,													(999 60)	(308 464)	142,635	548,578	(54,936)	(209,782)	(366,503)	(9,911)	(30,922)	5,948	10,841	(10,130)	586
MAOP Allowed in Current Assets Acct 182 2046 MAOP Allowed in Current Asset Acct 1860 20479	AMA Total	(a) 1 706 446	3,953,843	34,563	419,237	1,200,326	1,263,245	(E)	321	942,797	14.892.685		ì	i ,	ī	17,500	T T T T T T T T T T T T T T T T T T T	150	r	•	45 080	000	1.942	64,672	· ·	14,957,357	- 007	(308,989)	142,635	548,578	(54,936)	(209,782)	(34,503)	(10,011)	(30,922)	5,948	10,841	(10,130)	989
		Customer Accounts Becaivable	Customer Accounts Receivable	Customer Accounts Receivable	Customer Accounts Receivable	Customer Accounts Receivable	Other Accounts Receivable	Other Accounts Receivable	Other Accounts Receivable	Other Accounts Receivable	Interest & Dividents Receivable Subtotal - Other A/R		Notes Receivable - Imperium Renewable	Notes Receivable - Louchstone	Accts Receivable - MDU	Accts Receivable - MDU	Accts Receivable - CGCE	Accts Receivable - CSG	Accts Receivable - CGCP	Accts Receivable - PCEH	Accts Receivable - CNGC	Acets Receivable - IOC	Accts Receivable - Knife River	Subtotal - Interco A/R	Intercompany settlements	TOTAL RECEIVABLES		Accult Flov to Uncollect - Gas	Accum Prov for Uncollect - Lra Volume	Accum Prov for Uncollect - Lrg Volume	Accum Prov for Uncollect - Lrg Volume	Accum Prov for Uncollect - Lrg Volume	Accum Provide Oncollect - Lig Volume	Accum Prov for Uncollect - Lrg Volume					
	Sub		- ~	7	2 .	4 <	t 6	8 5	03	04			*	7*	000	*100	*140	*790	444	046*	. 487 * * 840	2 0	*290				C		100	100	300	300	004	000	000	100	100	000	9 4
	Ln Bus'n Acct # Unit #	48 470R	49 47WA 1420	50 470R 1420	51 47WA 1420	52 47 OR 1420 53 47 W 1420	54 47 1432	55 47 1432	56 47 1432	57 47 1432	59 4/ 1/10	09	61 47 1410	62 47 1410 63	64 47 1460			47		74 1	71 47 1460	. 4		74	76 47 1466	7.8	79	81 47W/4 1442	82 470R 1442	83 47WA 1442	84 470R 1442	85 47WA 1442	86 470K 1442 87 47W4 1442	88 470R 1443	89 47WA 1443	90 470R 1443		92 47 WF 1443	94 47WA 1443

17,500 -150 ---45,080 -1,942 Non-Utility (h)

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

tor Formula) 75.28% 24.72%	Operating Investment shington Oregon (f) (g)				
Allocator (3-Factor Formula) WA OR	Operatin Washington (f)				
	Total Investment (e)				
	Invested Capital (d)		,		
73.52% 72.33%	Current Liabilities (c)				
ts Acct 182 2046 t Acct 1860 20479	Current Assets (b)	(20,871) 12,606 (414) (122) 3,458,353 210,958 399,125 674,556	282,448 70,980 189,976 34,1047 52,466 335,966 254,375 161,621 160,227 60,528 94,885 323,834 41,824 142,336 70,337	170,071 121,035 1,473,717 540,689 140,748 745	1,897,344 23,509 58,685 36,285 264,787
MAOP Allowed in Current Assets Acct 182 2046 MAOP Allowed in Current Asset Acct 1860 20475	AMA Total (a)	(20,871) 12,606 (414) (122) (479,447) 14,477,910 3,458,353 210,958 393,125 604,556	282,448 70,980 189,976 341,047 52,486 335,966 254,375 160,528 94,885 323,834 41,324 41,324 142,336 70,337	170,071 121,035 1,473,717 9,028,574 540,689 140,748	1,897,344 23,509 58,685 36,285 264,787
		Other Receivables Other Receivables Other Receivables Other Receivables TOTAL ACCUM PROV UNCOLLECT NET RECEIVABLES 2300 Plant Materials & Op Supplies			20 Prepayments - Income Tax 22 Prepayments - Gas Storage 14 Prepayments - Miscellaneous 01 Prepayments - Miscellaneous 02 Prepayments - Miscellaneous 03 Prepayments - Miscellaneous 20425 Misc Def Dr - Regulatory assets current 20424 Misc Def Dr - Regulatory assets current
	Bus'n A Unit #	95 47 1449 96 47 1449 97 47 1449 98 47 1449 99 47 1449 100 101 102 103 47 1540 104 470311540 106 470811540	107 471071540 108 4736E 1540 110 47581 1540 111 4758E 1540 112 4758E 1540 113 47657 1540 115 4768E 1540 115 4768E 1540 115 4768E 1540 117 4798E 1540 117 4798E 1540 117 4798E 1540 117 4798E 1540 117 4708E 1540 122 47 1630 122 47 1630	47 47 47 47 47 68	134 47 1669 135 47 1669 136 47 1659 137 470R 1659 138 470R 1659 139 470R 1659 140 470R 1860

Exh. BAE-3 ISWC

		Non-Utility (h)													13,255																			
ormula) 75.28% 24.72%	vestment	Oregon (g)																																
Allocator (3-Factor Formula) WA OR	Operating Investment	Washington (f)																								2								- 8
	Total	Investment (e)													13,255								3.											
	Invested	Capital (d)														75,247	63,778	1,208,183	65,738	114,305	121,645	83,000	58,794	995'69	29,050	(1,958,028)		x	ı	846.727	1			
73.52% 72.33%	Current	Liabilities (c)																			,													
in Current Assets Acct 182 2046 in Current Asset Acct 1860 20479	Current	Assets (b)	1 1	1,976,925	1,184,929	124,740	185,469	1,150,262	113,189		1,179,633	105,549	23,199,076	102,400,5																				i.
MAOP Allowed in Current Ass MAOP Allowed in Current Ass		AMA Total (a)	2,962,791	1,976,925 5.052,467	1,184,929	124,740	185,469 224.031	1,150,262	113,189	14,206,728	1,179,633	105,549	23,199,076	102,400,7	13,255	75,247	63,778	1,208,183	65,738	114,305	121,645	83,000	58,794	995'69	29,050	(1,958,028)	1/1,126	1	•	846.727		846,727		ı
			Misc Current and Accrued Assets Derivative Instruments - Current TOTAL CURRENT & ACCR ASSETS	Accrued Gas Revenues Accrued Gas Revenues	Accrued Gas Revenues	Accrued Gas Revenues Accrued Gas Revenues	Accrued Gas Revenues Accrued Transportation Revenues	Accrued Transportation Revenues	Accrued Transportation Revenues Accrued Transportation Revenues	TOTAL ACCRUED REVENUES	Accumulated Deferred Income Tax - noncurrent	Accumulated Deferred Income Tax - current	Accumulated Deferred Income Tax - noncurrent		(Over) Under Recovery of Purchased Gas	Unamort Debt Exp - 7.48% - 2027	Unamort Debt Exp - 7.10% - 2029	Unamort Debt Exp - 5.25% Insured notes	Unamort Debt Exp - 5.21% - 2020 Thamort Debt Exp - 5.79% - 2037	Unamort Debt Exp - 4.11% - 2025	Unamort Debt Exp - 4.36% - 2028	Unamort Debt Exp - LOC 7/9/2018	Unamort Debt Exp - Jan 2015 Issued Debt	Unamort Debt Exp - Jan 2015 Issued Debt	Unamort Debt Exp - Jan 2015 Issued Debt	Debt Issuance Cost Reclass	TOTAL UNAMORT DEBT EXPENSE	Unam Loss Reaq Debt - 10.15% - 2001	Unam Loss Reaq Debt - 10.125% - XX	Unam Loss Read Debt - 9.8/5% - 2017 Unam Loss Read Debt - 7.50% - 2031	Unam Loss Reaq Debt - 0.00% - 20xx	TOTAL UNAMORT DEBT EXPENSE	Derivative Instruments - Noncurrent	Prepayments - Miscellaneous
	Sub	ಕ	22	2 2		88							965		50	12		17	ω σ	20 -2	21	22 52	2 2	25	26	66		10	8 8	S 4			3 5	- -
0	Bus'n Acct	Unit #	47 1747 47 1750	146 470R 1732 147 47WA 1732	148 470R 1732	470R 1732	47WP 1732 47OR 1734	153 47WA 1734	54 470R 1734 55 47WA 1734		158 470R 1900	SR	47 1900		163 47WA 1910 164	47 1810			168 47 1810	4 4	47	47 1810	47		176 47 1810	47 1810				182 47 1890 183 47 1890	184 47 1890	<u> </u>	187 47 1750	
	_	#	142 47 143 47 144	146	148	150	152	153	155	156	158	159	160 47	162	163	165 47	166 47	167	168	170	171	172	174	175	176	177	178	180 47	181	183	184	185	187	2

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

	%	ı		Non-Utility (h)	()						48,686																										52,715	28,021	28,012	,			®	1,910,541	67 786	461,314	66,064
(c) motor of characters	Micator (3-ractor romina) 75.28% OR 24.72%	Operating Investment		Washington Oregon (f) (g)																										e																	
	Alloca WA OR			Investment Wa (e)	-			2	(c		48,686				52																						52,715	28,021	28,012			\$		1,910,541	67 786	461.314	66,064
			Invested	Capital (d)																		٠																									
72 57	72.33%		Current	Liabilities (c)																																											
Sycological Accordance Application of the State of the St	in Current Asset Acct 1860 20475		Current	Assets (b)	794.149	7,686	348	49,791,313	1,748,882	(285,069)	135,204	(12,265)	1,345,611	(1,3/1,205)	(2,300)	(82,137)	(1,065)	493	(195)	(405)	(42)	1,114	(157)	(8)	(5,910)	(3,402)	(1,116)	1,998	(837)	(69,174)	(66,663)		968,266	1		•				3962	19,390	16,075,697	(2,863)	700	177 174		
Say tours of boundly govern				AMA lotal (a)	794.149	7,686	348	49,791,313	1,748,882	(285,069)	183,890 ×	(12,265)	1,345,611	(1,3/1,205)	83 534	(82.137)	(1,065)	493	(195)	(405)	(42)	1,114	(157)	(8)	(5,910)	(3,402)	(1.116)	1,998	(837)	(69,174)	(68,663)		968,266	,			52,715 x		28,012 ×	962	19,390	16,075,697	(2,863)	1,910,541	244 959 ×	461.314	66,064
			Sub	Acct	2037 Other Regulatory Asset -				2044 Other Regulatory Asset -	2045 Other Regulatory Asset -				1020 Payroll clearing	1100 raylol cleaning				2020 Payroll clearing		2200 Payroll clearing	_			4020 Payroll clearing	4100 Fayroll clearing				WA Payroll clearing	Other clearing	203 Flepaid - No Retillee Integral	80											20472 Misc Def Dr - Regulatory assets	20476 Misc Def Dr Regulatory assets - Decoupling per Dr. 36 20479 Misc Def Dr Regulatory assets MAOP Pre-Code in CA		
n n			Bus'n Acct	# Onit #	189 470R 1823 2	47WA 1823	191 470R 1823 2		193 47WA 1823 21		47WA 1823	47 1840	47 1840	198 4/ 1840	74 1040	1840	47 1840	47 1840	204 47 1840 2		47 1840	47 1840	47 1840	1840		47 1840	47 1840	47 1840	47 1840	47 1840	217 4000	1860	47 1860	47 1860	47WA 1860	223 470R 1860 2	470R 1860	470R 1860	470R 1860	47WA 1860	470R 1860	47WA 1860	47WA 1860	231 47 OR 1860 2	47WA 1860	47W/4 1862	47WÞ 1862

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

Non-Utility (h)	1,357,493 352,816 1,146,155 (469,155) 13,058 175,177 958,317 120,503 154,191 407,895 3,564,526		
75.28% 24.72% restment Oregon (9)			
Allocator (3-Factor Formula) WA OR Operating Investment Washington (f) (f) (l(
-	1,357,493 352,816 1,124,525 (469,155) 13,058 175,177 958,317 120,503 154,191 407,895 3,564,526		
Invested Capital (d)	78,248,267 25,899,740 303 3,011,910	99,590 250,173 5,436,072 4,45,537 43,511 858,653 40,875 693,242 135,866 735,165 1,267,269 1,267,269 1,267,269 1,196,611	12.176,992 1,496,140 - - 6,033,112
73.52% 72.33% Current Liabilities (c)			
ets Acct 1850 20475 et Acct 1860 20475 Current Assets (b)			
MAOP Allowed in Current Assets Acct 182 2046 MAOP Allowed in Current Asset Acct 1860 20479 Current AMA Total (a) (b)	1,357,493 352,816 1,124,525 (469,155) 13,058 175,177 958,317 120,503 154,191 407,895 3,564,526 79,666,225 78,248,267 25,898,740 303 3,011,190	99,590 250,173 5,486,072 4,455,537 43,511 858,653 40,875 693,242 135,886 735,165 1,267,269 1,267,269 1,267,269 1,196,611 1,196,611	12,176,992 1,496,140 - 13,673,132 6,033,112
	4 Misc Def Dr - Conservation Program 9 Misc Def Dr - Conservation Program 3 Misc Def Dr - Conservation Program 3 Misc Def Dr - Conservation Program 6 Misc Def Dr - Conservation Program 6 Misc Def Dr - Conservation Program 7 Misc Def Dr - Conservation Program 8 Misc Def Dr - Conservation Program 7 Misc Def Dr - Conservation Program 7 Misc Def Dr - Conservation Program 8 Misc Def Dr - Conservation Program 9 Misc Def Dr - Conservation Program 1/C Asset-Net Benefit Funding - SISP 1/C Asset-Net Benefit Funding - SISP 1/C Asset-Net Benefit Expanse 1/C Asset-Net Benefit Expanse 1/C Asset-Net Benefit Expanse 1/C Asset-Net Sepanse 1/C Gas Maintenance Expense	KK EEEEEEEEEEE	Depreciation Expense - Gas Amortization Lim-Term Plant - Gas Amort Acquis Adj - Gas TOTAL DEPRECIATION Interest on LTD - 1st Mortgage Bonds Interest on LTD - Other LOC Interest
	235 47W/P 1862 20444 237 47W/P 1862 20446 238 47OR 1862 20465 239 47OR 1862 20466 241 47W/P 1862 20474 242 47W/P 1862 20477 244 47W/P 1862 20477 245 47W/P 1862 20477 246 47 1866 01 247 1866 01 247 1866 01 247 1866 01 248 - ^APgas - ^APGa	254 255 470R 4073 257 258 470R 4081 258 470R 4081 1441 258 470R 4081 264 470R 4081 265 470R 4081 266 47 4081 266 47 4081 267 470R 4081 3441 267 470R 4081 3442 271 470R 4081 3442 272 470R 4081 3442 273 470R 4081 3442 273	275 47 4032 276 47 4042 277 47 4062 278 279 280 47 4271 281 47 4279 282 47 4279

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

		Non-Utility	()																																				
ormula) 75.28% 24.72%	restment	Oregon	(6)																																				
Allocator (3-Factor Formula) WA OR	Operating Investment	Washington	E	782																															-				
	Total	Investment	(2)																	*2													¥						
	Invested	Capital	34,339	193	1,055	22	874	129,399	93,103	22,192		1,016,537	157,454	2,008,240	112,861	1,561	9,614	3,262	•		•	(26,671)			•	1	123,383	241,455	69,229	200.	r	1,837		9,013,333				(1,000)	(40,392,738) 1,062
73.52%	Current	Liabilities (c)	(5.)																																				
ts Acct 182 2046 t Acct 1860 20479	Current	Assets (b)	(2)																																				
MAOP Allowed in Current Assets Acct 182 2046 MAOP Allowed in Current Asset Acct 1860 20479		AMA Total	34,339	193	1055	22	874	129,399	93,103	22,192	6,513,497	1,016,537	157,454	2,008,240	112,861	1,561	9,819)	3,262	1	T.	r	(26,671)	3,257,879		1	ı	123,383	241,455	69,229	200		1,837	445,558	9,013,333	9,013,333	807,963,723	7.	(1,000)	(40,392,738) 1,062
			Other Interest Expense	Amort of Debt Disc & Expense	Amort of Loss on Reacq Debt	Subtotal Interest Expense	Income Taxes, Utility Operations	Income Taxes, Utility Operations	Income Taxes, Utility Operations	Income Taxes, Other Inc & Deductions	Income Taxes, Other Inc & Deductions				Prov for DIT (CR) - Utility Op Income	Prov for DIT (CR) - Other Inc & Deductions	Investment Tax Credit	Subtotal Income Taxes		Gain on Disposition of Property	Loss on Disposition of Property	0		Expend for Civic, Political		Purchased Gas Expense of Nonutility	Taxes Other Than Income - BTL	Subtotal BTL Expense	Dividend Decl - Common Stock	Subtotal Dividends	TOTAL DEBITS		Common Stock Issued	Unapprop Retained Earnings Unapprop RE - Stock Options					
	gns	Acct	1112	2111	3112	4111	2111	3111	_			1221	1222	1221	1221	1222	1227	1221									4261	4263	4264	4400	4171	3441		Ψ.				0	- 0
	Ln Bus'n Acct	# Unit #	283 47 4310	284 470R 4310	285 47 OR 4310	287 470R 4310	288 47WA 4310	289 47WA 4310			293	295 470R 4091	296 470R 4091	-	298 47 4092	299 470R 4092	307 470R 4101	302 47WA 4101	303 47 4102			306 47 4114	307	308 308	310 47 4211			313 *	314 *	* 40.00	317 * 6011	ZWA	319 320	321 47 4380	322	324	325		328 47 2160 329 47 2160

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

	₽		¥	
	Non-Utility (h)			
75.28% 24.72%				
	Oregon (9)			
Allocator (3-Factor Formula) WA OR	Operating Investment Washington Oree (f) (f)			
Allocator WA OR	Wash			
	Total Investment (e)			
	Capital (d) 11,114 2,000,630 (154,366,435)	(20,000,000) (15,000,000) (15,000,000) (15,000,000) (40,000,000) (25,000,000) (12,500,000) (12,500,000) (12,500,000) (12,500,000) (12,500,000) (12,500,000)		
73.52%	Current Liabilities (c)		(1.845.081)	(44,789) (11,380,799) (11,380,799) (14,982) (4,410) (295 (33,418) 3,155 (192) (5,661) (320,408)
sets Acct 182 2046 set Acct 1860 20479	Current Assets (b)			
MAOP Allowed in Current Assets Acct 182 2046 MAOP Allowed in Current Asset Acct 1860 20479	(192,747,367)	(20,000,000) (15,000,000) (15,000,000) (15,000,000) (25,000,000) (25,000,000) (12,500,000) (12,500,000) (12,500,000) (12,500,000) (12,500,000) (12,500,000) (12,500,000)	(212,549,222)	(44,789) (11,380,799) (50,410) (14,982) (4,410) 295 (33,418) 3,155 (192) (192) (6,661) (320,408)
	R/E Performance Share Dividend Equivalents Unapprop Sub Retained Earnings Premium on Capital Stock Gain on Resale of Reacquired Stock Misc Paid in Capital Other Comprehensive Income Capital Stock Expense	7.48% MTN Due 9/15/2027 7.10% MTN Due 3/16/2029 Insured Qtrly 5.25% Notes Due 2/1/2035 5.21% MTN Due 9/1/2020 4.11% MTN Due 9/1/2020 4.11% Snr Nt Due 8/29/2028 Dec 2014 Issued Debt Jan 2015 Issued Debt Debt Issued Debt Debt Issued Debt Debt Issued Debt Bet 1850 Issued Debt Debt Issued Debt Debt Issued Debt Debt Issued Debt Debt Issued Debt	8.10% MIN Due 10/92/012 - Due within 1 Year 8.10% MIN Due 10/92/012 - Due within 1 Year 7.99% MIN Due 20/20/13 - Due within 1 Year 8.01% MIN Due 20/20/13 - Due within 1 Year Committed Line of Credit TOTAL LONG-TERM DEBT Short-term debt Notes payable to Associated Companies	Trade Acots Pay - PNC Bank Acots Pay - Gas costs Acots Pay Acots Pay Acots Pay Acots Pay Acots Pay - Pipeline Imbalances Acots Pay - Miscellaneous Acoruals Acots Pay - Miscellaneous Acoruals Acots Pay - Payroll Withholding
	0 1 1 1 1 0 A & & & & & & & & & & & & & & & & & &		004 + 004 +	7
	Acct # # 2160 2161 2271 2110 2110 2141	2240 2240 2240 2240 2240 2240 2240 2240	2241 2241 2241 2241 2242 2331 2330	2322 2322 2322 2322 2322 2322 2322 232
	Ln Bush Acdt # Unit # 330 47 2166 331 47 216 332 47 207 333 47 2101 335 47 2110 335 47 2110	74444444444444444444444444444444444444	352 47 353 47 355 47 355 47 356 47 357 47 359 360 47 361 47 361 47	364 47 365 47 365 47 366 47 368 47 369 47 370 47 371 47 372 47 373 47 375 47

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

	ŧ	Non-Utility	(u)	(1,230,930)	(28,621)	(1,881)	(2,700)		. ,	1	1	(238,652)																											
ula) 75.28% 24.72%	ment	Oregon	(B)																																			(248,611)	
Allocator (3-Factor Formula) WA OR	Operating Investment	Washington	(-)																																			(681,228)	A CONTROL OF CONTROL O
	;	Total	(e)	(1,230,930)	(28,621)	(1,881)	(2,700)	t	1 1			(238,652)												*	2													(248,611)	Ville Community
		Invested	(9																																		(2,773,333)		
73.52% 72.33%		Current	(၁)										(101)	(299)	(119)	1	t				(3.797.773)	(178,256)	- 1	(/1,188)	(9,934)	(75,735)	(25,028)	(181)	(95,878)	(448,506)	(3,693)	(5.061)	(872,205)	(5,565)	(689)	(330,002)	(011,000,1)		
in Current Assets Acct 182 2046 in Current Asset Acct 1860 20475		Current	(a)																																				
MAOP Allowed in Current As MAOP Allowed in Current As		AMA Total	(a)	(1,230,930)	(28,621)	(1,881)	(2,700)		. 1		1	(238,552)	(101)	(299)	(119)	r	(510)	(2.5)	(15,201,375)		(3.797.773)	(178,256)		(/1,188)	(9,934)	(75,735)	(25,028)	(181)	(95,878)	(448,506)	(3,693)	(2,510,359)	(872,205)	(5,565)	(689)	(330,002)	(2,773,333) x	(248,611) × (681,228) ×	A CONTRACTOR OF THE PROPERTY O
						* Accts Pay - Future Source Accts Pay - Knife River	a 10		* Accts Pay - CGC Properties, Inc. * Accts Pay - MDH Energy Capital			 Accts Pay - Intermountain Subtotal Accounts Payable Intercompany 	Tax Collection Pav - Emp State W/H		Tax Collection Pay - Emp Fed W/H	Tax Collection Pay - StCitySalesFranExc	Tax Collection Pay - StCitySalesFranExc	כמטנטים ו פא כסומכנוסוא דפאמות	TOTAL ACCOUNTS PAYABLE	bei 1900 A sever among	Income Taxes Accused	Income Taxes Accrued	Income Taxes Accrued non-current	Other Taxes Accrued			Other Taxes Accrued use tax WA	Other Taxes Accrued use tax WA	Other Taxes Accrued property tax wa or	Other Taxes Accrued property tax wa or	Other Taxes Accrued property tax wa or	Other Laxes Accrued property tax walor	Other Taxes Accrued property tax wa or Other Taxes Accrued property tax wa or	Dividends Declared	Customer Deposits Customer Deposits				
0	į	Sub				1800			044			048	OR		. 2	*	*			c	÷ =			2 5						50				1 22		3 30		00	
		Ln Bus'n Acct # Unit #	377	47	74	380 47 2340	4 7	47	384 47 2340	47	47	388 4/ 2340 389	390				395 47 2414	397	398	700 47 23ED		OR	74	404 47 2362	47	47	408 47 2363	47WA	411 470R 2364	412 470R 2364	413 470R 2364	414 4/W/2364	416 47WP 2364	417 47WA 2364	418 47WA 2364	419 47WA 2364	421 47 2380	422 470R 2351 423 47WA 2351	Control of the Contro

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

	Non-Utility (h)		(3,265,130) (1,571,069) (426,585) (720,555) (105,195) (13,255) (8,456,995) 4,953,314 (543,673)
Formula) 75.28% 24.72%	ovestment Oregon (a)		
Allocator (3-Factor Formula) WA OR	Operating Investment Washington Oreg		9 4 9 9 9 9 9 9
	Total Investment (e)		(3,265,130) (1,571,069) (426,585) (720,255) (13,255) (13,255) (8,456,995) 4,963,314 (543,673)
	Invested Capital (d)		
73.52% 72.33%	Current Liabilities (c)	(436,333) (310,538) (214,481) (227,938) (675,500) (214,063) (227,083) (227,083) (227,083) (227,083) (227,083) (227,083) (227,083) (227,083) (227,083) (227,083) (227,083) (227,083) (227,083) (10,417) (1	
in Current Assets Acct 182 2046 in Current Asset Acct 1860 20479	Current Assets (b)		
MAOP Allowed in Current As: MAOP Allowed in Current As:	AMA Total	(436,333) (310,538) (214,481) (227,938) (675,500) (214,063) (227,083) (106,510) (110,417) (106,510) (110,417) (106,510) (110,417) (106,510) (110,417) (106,510) (110,417) (106,510) (110,417) (106,510) (110,417) (106,510) (110,417) (106,510) (110,417) (106,510) (110,417) (106,510) (110,417) (106,510) (106,5	(3,265,130) × (1,571,089) × (1,571,089) × (426,885) × (720,255) × (103,255) × (8,456,995) × 4,963,314 × (543,673) ×
		Interest Accrued - Short-term Debt Interest Accrued - Customer Deposits Interest Accrued - Customer Deposits Interest Accrued - Customer Deposits Interest Accrued - Long-term Debt Interest Accrued - Long-term D	01272 Other Deferred Credits - Gas costs 01273 Other Deferred Credits - Gas costs 01287 Other Deferred Credits - Gas costs 01287 Other Deferred Credits - Gas costs 01999 Other Deferred Credits - Gas costs 01 Other Deferred Credits - Gas costs 010253 Other Deferred Credits - Gas costs 01254 Other Deferred Credits - Gas costs DG 01254 01254 Other Deferred Credits - Gas costs DG 01254 01284 Other Deferred Credits - Gas costs DG 01284
	Sub		01272 01 01273 01 01285 01 01287 01 01287 01 01287 01 01253 01 01254 01
	Ln Bus'n Acct # Unit #	424 47 2370 426 47WP 2371 428 47W 2371 428 47 2372 428 47 2372 430 47 2372 430 47 2372 434 47 2372 434 47 2372 436 47 2420 441 47 2420 441 47 2420 442 47 2420 444 47 2420 445 47 2420 446 47 2420 446 47 2420 446 47 2420 446 47 2420 446 47 2420 446 47 2420 446 47 2420 446 47 2420 446 47 2420 446 47 2420 446 47 2420 446 47 2420 450 470R 2429 450 470R 2282 460 47 2284	462 470R 2530 463 470R 2530 464 470R 2530 465 470R 2530 467 47WP 2530 468 47WP 2530 469 47WP 2530 469 47WP 2530

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

	Non-Utility	(n) (2,456,720) 54,816			8		
ula) 75.28% 24.72%	tment Oregon	(6)		(12,876,345)	(67,745)	(443,365)	(86,184) 152,848 487,833 (22,503,110) (39,909) 30,978 (825,127) (3,884,812) 579,896 (66,450)
Allocator (3-Factor Formula) WA OR	Operating Investment Washington Ore	Ē		(39,212,429)	(2,498,361)	(1,350,632)	(262,457) 465,470 1,485,600 (73,443,638) (121,537) (223,400)
Allo WA OR	ent —	(e) (2,456,720) 54,816		(52,088,773)	(2,143,598) (437,914) 15,406 77,402	(1,793,997)	(348,641) 618,318 1,973,433 (95,946,748) (161,446) 30,978 (825,127) (3,884,811) 579,896 (291,850)
	Invested Capital	(B)					
73.52%	Current Liabilities	(5)	(12,753,989)	(7,457,941) (7,457,941) (32,342) (500,856)		(3,712) (113,636) (13,943,323) (12,843,323) (1,248,026) (863,436) (2,591,751) 49,280	(34,580,353) (14,824) (2,096,293)
in Current Assets Acct 182 2046 in Current Asset Acct 1860 20475	Current Assets	(a)	-				
MAOP Allowed in Current Ass MAOP Allowed in Current Ass	AMA Total	(a) (2,456,720) × 54 816 ×	(12,753,989)	(7,457,941) (7,457,941) (32,342) (50,856) (52,085,73)	(2,143,598) (437,914) 15,406 77,402	(1,793,997) (1,793,997) (113,636) (13,943,323) (1,248,026) (863,436) (2,591,751) 49,280 (13,058)	(57,087,329) (348,641) 618,318 1,973,433 (95,946,748) (161,446) 30,978 (825,127) (3,884,611) 579,886 (291,560,838) (14,824) (14,824) (20,66,293)
	Sub Acct	01286 Other Deferred Credits - Gas costs 01999 Other Deferred Credits - Gas costs	02009 Core Gas Supply Hedging - Reg Liability 02008 Core Gas Supply Hedging - Reg Liability 1 Derivative Instruments - Current TOTAL MISC CURRENT LIABILITIES 02 Accrued Provision - Injuries & Damages NC	8	000 Customer Advances for Construction 100 Customer Advances for Construction 200 Customer Advances for Construction 300 Customer Advances for Construction	220 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	1 Deferred Investment Tax Credits 961 Accum DIT - Other Property 962 Accum DIT - Other Property 96301 Accum DIT - Other Property 96301 Accum DIT - Other Property 963 Accum DIT - Other Property 861 Accum DIT - Other Property 862 Accum DIT - Other Property 96302 Accum DIT - Other 965 Accum DIT - Other 965 Accum DIT - Other
	Ln Bus'n Acct # Unit #	471 47WA 2530 472 47WA 2530	473 470R 2530 474 47WP 2530 475 47 2440 476 477 47W 2282 479 470B 2282	480 47 2283 481 47 2283 482 47 2283 483 47 2300 484 47 2440		AN NO	503 504 7 2550 506 47 2820 507 47 2820 508 47 2820 508 47 2820 510 470R 2820 511 470R 2820 513 470R 2820 513 470R 2820 514 47 2820 514 47 2830 515 47 2830 515 47 2830

Non-Utility (h)

Oregon (g)

75.28% 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

Allocator (3-Factor Formula) WA OR	Total Operating Investment Investment Washington Oregor (e) (f) (g)	566) 917) 182) 250) 089) 9477 182) 250) (059) 824) (059) (071) 148) 1497 148) 913 376 588 822 589 942) 943 376 589 684 7589 (308) (3
73.52% 72.33%	Invested Capital (d)	(22,405,565) (568,922) (1,522,086) (917) (13,089,182) (13,089,182) (13,589,42) (14,689,43) (14,371,999) (14,367,999) (14,371,999) (16,371,999) (16,371,999) (16,371,999) (16,371,999) (16,371,999) (16,371,999) (16,371,999) (16,371,999) (16,371,999) (16,371,999) (16,371,999) (16,371,999) (16,371,999) (16,371,999)
	t Current Liabilities (c)	
MAOP Allowed in Current Assets Acct 182 2046 MAOP Allowed in Current Asset Acct 1860 20479	AMA Total Assets (a) (134,927,468) (b)	(22,405,556) (598,922) (1,522,086) (917) (13,089,182) (130,289,182) (83,880,221) (96,059) (5,569,432) (2,011 (39,223) (44,808,432) (5,569,442) (6,1576) (6,1576) (1,371,999) (1,371,999) (1,371,999) (1,371,999) (1,371,999) (1,371,999) (1,371,999) (1,371,999) (1,371,999) (1,371,999) (1,371,999) (1,371,999) (1,371,999) (1,371,999) (1,371,999) (1,372,999) (1,376) (1,427,609) (1,427,609) (1,427,609) (1,171) (1,171) (1,171) (1,171)
	Sub Acct TOTAL INCOME TAXES	4800 Gas Billad Revenue 4809 Gas Billad Revenue 4809 Gas Billad Revenue 4810 Gas Billad Revenue 4810 Gas Billad Revenue 4810 Gas Billad Revenue 4813 Gas Billad Revenue 4800 Gas Billad Revenue 4810 Gas Billad Revenue 4811 Gas Billad Revenue 4813 Gas Billad Revenue 4813 Gas Billad Revenue 4813 Unbillad Gas Revenue 4813 Unbillad Gas Revenue 4811 Unbillad Gas Revenue 4811 Unbillad Gas Revenue 4811 Unbillad Gas Revenue 4811 Unbillad Gas Revenue 4812 Unbillad Gas Revenue 4813 Unbillad Gas Revenue 4814 Unbillad Gas Revenue 4814 Gas Transportation Revenues 485 Gas Transportation Revenues 4861 Gas Transportation Revenues 4861 Gas Transportation Revenues 4861 Unbillad Gas Transport Revenues
	Ln Bus'n Acct # Unit # 518	519 519 520 470R 4002 521 470R 4002 523 470R 4002 525 470R 4002 525 470R 4002 525 470R 4002 526 470R 4002 527 470R 4002 528 47WH 4002 539 47WH 4002 530 47WH 4002 531 47WH 4002 532 47WH 4002 533 47WH 4002 534 47WH 4002 535 47WH 4002 536 47WH 4002 537 47WH 4002 536 47WH 4009 537 47WH 4009 538 47WH 4009 540 47WH 4009 551 47WH 4009 552 47WH 4009 553 47WH 4009 554 47WH 4009 555 47OR 4890 555 47WH 4890 555 47WH 4890 556 47WH 4890 556 47WH 4890 557 47WH 4890

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

		Non-I Hilify	(h)																													52,238,221		13.58%	2,681,531
nula) 75.28% 24.72%	tment	Oregon	(a)	į																												85,244,095		22.16%	4,375,812
Allocator (3-Factor Formula) WA OR	Operating Investment	Washington	(f)							350																						247,175,424		64.26%	12,688,190
Allo WA OR	Total	(e)																	7.0												384,657,742	19,745,534	(6)		
		Invested	(p)	(67)	(65,040)	(46)	(26,3/4)	(100)	(764)	(67,587)	(4,925)	(1,403)	(205)		£		(54 048)	(34,046)	(18,663)	(412,988)	(65,036)	(11,103)	(800)	(8,073)	, ,	(196,391)	(2,956)					(404,403,275)	ISWC		
73.52% 72.33%		Current Liabilities	(c)																													(118,234,635)	19,745,534		
ets Acct 182 2046 et Acct 1860 20479		Current	(p)																													137,980,168	CWC		
MAOP Allowed in Current Assets Acct 182 2046 MAOP Allowed in Current Asset Acct 1860 2047£		AMA Total	(a)	(67)	(65,040)	(46)	(26,3/4)	(100)	(764)	(67,587)	(4,925)	(1,403)	(205)	1	- 000	(151,648,651)	(50.008)	(34,048)	(18,663)	(412.988)	(65,036)	(11,103)	(800)	(9,073)	1 00	(150,391)	(2,956)	(1,038,195)	1000	(001,303,123)		and the same of th			
		Sub Acct		Rent from Gas Properties		MISC Other Gas Revenues	DAING Other Gas Revenues MISC. Other Gas Revenues	MMAT Other Gas Revenues	SLMD Other Gas Revenues	DAMG Other Gas Revenues	MISC Other Gas Revenues	MMAT Other Gas Revenues	SLMD Other Gas Revenues	Frovision for Gas Retunds	conversion earnings	IOTAL GAS REVENUE	1934 Interest and Dividend Income		_		~	011 Interest and Dividend Income - Accrued Tax Interest		1511 Misc Non-Oper Income	Equity in Earnings of Subsidiaries	Allow Borrowed Finds Used Dur Construct	Nonutility Revenues	TOTAL OTHER REVENUE	0210100 14202	O AL CREDITO		TOTALS	Cash Working Capital	Allocation Percentages based to Total Investment	Allocated Investor Supplied Working Capital
		Ln Bus'n Acct # Unit #	:	Ş		567 47 4950	569 470R 4950	570 470R 4950	571 470R 4950	572 47WA 4950	573 47WA 4950	574 47WA 4950	Š	. ,	577 5000	579	580 47 4190	9	582 470R 4190	583 47WA 4190	584 47WA 4190	585 47 4190	47		588 47 4181	590 47 4320		592	593	595	596	265	598	009	602