

WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,  
Complainant,

v.

CASCADE NATURAL GAS  
CORPORATION,

Respondent.

DOCKET UG-17\_\_\_\_\_

**CASCADE NATURAL GAS CORPORATION**

**EXHIBIT OF MICHAEL P. PARVINEN**

**RESULTS OF OPERATIONS SUMMARY SHEET**

**8/31/2017**

**Cascade Natural Gas**  
**Results of Operations Summary Sheet**  
**Twelve Months Ended December 31, 2016**

	12/31/2016 Results Per Company Filing	Summary of Adjustments	Test Year Adjusted Total	Requested Revenue Increase	Adjusted Results After Proposed Revenues
<b>SUMMARY SHEET</b>	(1)	(2)	(3)	(4)	(5)
<b>Operating Revenues</b>					
1 Natural Gas Sales	182,902,833	10,375,437	193,278,270	(691,370)	192,586,901
2 Gas Transportation Revenue	21,216,454	1,787,452	23,003,907	(179,373)	22,824,534
3 Other Operating Revenues	1,011,375	(101,645)	909,730		909,730
4 <b>REVENUES</b>	205,130,662	12,061,245	217,191,907	(870,743)	216,321,164
<b>Operating Expenses</b>					
5 Nat. Gas/Production Costs	103,593,865	4,018,538	107,612,403		107,612,403
6 Revenue Taxes	16,946,341	488,722	17,435,062	(35,282)	17,399,780
7 Production	518,989	16,166	535,155		535,155
8 Distribution	16,326,277	1,943,873	18,270,151		18,270,151
9 Customer Accounts	6,383,108	132,813	6,515,922	(3,303)	6,512,619
10 Customer Service	824,096	(533,333)	290,762		290,762
11 Sales	4,917	(4,917)	0		0
12 Administrative and General	16,459,958	782,062	17,242,020		17,242,020
13 Depreciation & Amortization	19,218,442	488,864	19,707,306		19,707,306
14 Regulatory Debits		0	0		0
15 Taxes Other Than Income	4,095,634	307,176	4,402,810		4,402,810
16 State & Federal Income Taxes	2,492,625	(829,111)	1,663,514	(174,753)	1,488,760
17 <b>Total Operating Expenses</b>	186,864,250	6,810,854	193,675,105	(213,338)	193,461,766
18 <b>Net Operating Revenues</b>	18,266,412	5,250,390	23,516,802	(657,404)	22,859,398
<b>Rate Base</b>					
19 Total Plant in Service	677,314,165	21,095,998	698,410,163		698,410,163
20 Total Accumulated Depreciation	(345,424,355)	(244,432)	(345,668,787)		(345,668,787)
21 Customer Adv. For Construction	(3,771,590)	0	(3,771,590)		(3,771,590)
22 Deferred Accumulated Income Taxes	(73,667,038)	(52,891)	(73,719,929)		(73,719,929)
23 Working Capital Allowance	25,610,870	0	25,610,870		25,610,870
24 <b>TOTAL RATE BASE</b>	280,062,051	20,798,674	300,860,726	0	300,860,726
25 <b>Rate of Return</b>	6.52%		7.82%		7.60%

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**CASCADE NATURAL GAS CORPORATION**

**EXHIBIT OF MICHAEL P. PARVINEN**

**REVENUE REQUIREMENT CALCULATION**

**8/31/2017**

**Cascade Natural Gas  
Revenue Requirement Calculation  
12 Months ended December 31, 2016**

1 Adjusted Rate Base	\$300,860,726
2 Rate of Return	7.60%
	<hr/>
3 Required Return (ln 1 x ln 2)	\$22,859,398
4 Adjusted Net Income	\$23,516,802
	<hr/>
5 Required Net Income Increase (ln 3 - ln 4)	-\$657,404
6 Conversion Factor	0.75499
	<hr/>
7 Revenue Increase Required (ln 5 / ln 6)	<b>(\$870,743)</b>
	<hr/> <hr/>
8 Test Year Adjusted Revenue	\$217,191,907
9 Overall Revenue Increase	<b>-0.4009%</b>

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**CASCADE NATURAL GAS CORPORATION**

**EXHIBIT OF MICHAEL P. PARVINEN**

**CONVERSION FACTOR CALCULATION**

**8/31/2017**

<b>Cascade Natural Gas</b>		
<b>Results of Operations Summary Sheet</b>		
<b>Twelve Months Ended December 31, 2016</b>		
<b>REVENUE SENSITIVE COSTS</b>		
Revenues		1.00000
Operating Revenue Deductions		
Uncollectible Accounts		0.00379
State B&O Tax		0.03852
UTC Fees		0.00200
Interest expense		
State Taxable Income		0.95569
State Income Tax		0.00000
Federal Taxable Income		0.95569
Federal Income Tax @ 21%		0.20069
Total Income Taxes		0.20069
Total Revenue Sensitive Costs		0.24501
<b>RESULTS OF OPERATIONS SUMMARY SHEET</b>		
Net-to-Gross Factor		<b>0.75499</b>
Combo-State & Federal Income Tax		
State		0.00000
Federal		0.21000
State and Federal Effective Tax Rate		0.21

0.04431

**Exhibit No. \_\_ (MPP-5)**  
**Summary of Proposed Adjustments to Test Year Results**  
**Witness: Michael P. Parvinen**

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**CASCADE NATURAL GAS CORPORATION**

**EXHIBIT OF MICHAEL P. PARVINEN**

**SUMMARY OF PROPOSED ADJUSTMENTS TO TEST YEAR RESULTS**

**8/31/2017**

**Cascade Natural Gas  
Proposed Adjustments to Test Year Results  
Twelve Months Ended December 31, 2016**

	Weather Normalization Adjustment R-1	Promotional Advertising Adjustment R-2	Restate Revenue Adjustment R-3	Low-Income Bill Assistance R-4	Interest Coordination Adjustment P-1	Pro Forma Wage Adjustment P-2	Pro Forma Plant Additions P-3	Rate Case Costs P-4	Pro Forma Compliance Department P-5	MAOP Deferral Amortization P-6	Miscellaneous Charge Changes P-7	CRM Adjustment P-8	Pro Forma Revenue P-9	TCJA 2018 EDIT Turn around & Amortization	Total Adjustments
<b>Operating Revenues</b>															
Natural Gas Sales	\$15,472,032		\$ (8,383,168.38)					\$0			\$0		\$3,286,574		10,375,437
Gas Transportation Revenue			(346,009)				199,944	0			0		1,933,517		1,787,452
Other Operating Revenues								0			(101,645)		0		(101,645)
<b>REVENUE</b>	<b>\$15,472,032</b>	<b>\$0</b>	<b>(\$8,729,177)</b>		<b>\$0</b>	<b>\$0</b>	<b>\$199,944</b>	<b>\$0</b>			<b>(\$101,645)</b>		<b>\$5,220,091</b>	<b>\$0</b>	<b>\$12,061,245</b>
<b>Operating Expenses</b>															
Nat. Gas/Production Costs	10,051,636		(6,033,098)												\$4,018,538
Revenue Taxes	626,927		(353,706)				8,102				(4,119)		211,518		\$488,722
Production						16,166									\$16,166
Distribution						801,025			183,762	959,087					\$1,943,873
Customer Accounts	\$58,686		(\$33,110)			87,065	\$758				(\$386)	\$0	\$19,800		\$132,813
Customer Service				(533,333)											(\$533,333)
Sales		(4,917)													(\$4,917)
Administrative and General		(49,800)				450,658		298,512	82,693						\$782,062
Depreciation & Amortization							410,853					78,011			\$488,864
Regulatory Debits															\$0
Taxes Other Than Income						82,922	211,115		13,139						\$307,176
State & Federal Income Taxes	994,304	11,491	(484,945)	112,000	164,896	(301,945)	(90,486)	(62,687)	(58,715)	(201,408)	(20,400)	(16,382)	1,047,642	(1,922,476)	(\$829,111)
<b>Total Operating Expenses</b>	<b>11,731,553</b>	<b>(43,226)</b>	<b>(6,904,859)</b>	<b>(421,333)</b>	<b>164,896</b>	<b>1,135,890</b>	<b>540,343</b>	<b>235,824</b>	<b>220,879</b>	<b>757,679</b>	<b>(24,904)</b>	<b>61,629</b>	<b>1,278,960</b>	<b>(1,922,476)</b>	<b>\$6,810,854</b>
<b>Net Operating Revenues</b>	<b>\$3,740,479</b>	<b>\$43,226</b>	<b>(\$1,824,318)</b>	<b>\$421,333</b>	<b>(\$164,896)</b>	<b>(\$1,135,890)</b>	<b>(\$340,399)</b>	<b>(\$235,824)</b>	<b>(\$220,879)</b>	<b>(\$757,679)</b>	<b>(\$76,741)</b>	<b>(\$61,629)</b>	<b>\$3,941,131</b>	<b>\$1,922,476</b>	<b>\$5,250,390</b>
<b>Rate Base</b>															
Total Plant in Service							18,072,320					3,023,678			\$21,095,998
Total Accumulated Depreciation							(205,427)					(39,005)			(\$244,432)
Customer Adv. For Construction															\$0
Deferred Accumulated Income Taxes							(46,700)					(6,191)			(\$52,891)
Working Capital Allowance															\$0
<b>TOTAL RATE BASE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,820,193</b>	<b>\$0</b>			<b>\$0</b>	<b>\$2,978,481</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,798,674</b>
<b>Revenue Requirement Effect</b>	<b>(\$4,954,324)</b>	<b>(\$57,253)</b>	<b>\$2,416,338</b>	<b>(\$558,063)</b>	<b>\$218,408</b>	<b>\$1,504,505</b>	<b>\$2,244,230</b>	<b>\$312,353</b>	<b>\$292,558</b>	<b>\$1,003,558</b>	<b>\$101,645</b>	<b>\$381,373</b>	<b>(\$5,220,091)</b>	<b>(\$2,546,351)</b>	<b>(\$4,861,116)</b>



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**CASCADE NATURAL GAS CORPORATION**

**EXHIBIT OF MICHAEL P. PARVINEN**

**2017 PLANT ADDITIONS**

**8/31/2017**



Line No.	Function	Funding Project - Description	Estimated In-Service Date	Account No.	2017 Total - Figures exported from "Power Plan" the company's budget and plant accounting software	WA Alloc	WA	Proposed Adjustment	Notes
1	Gas Intangible	FP-101472 - UG-PIM Installation	12/31/2017	303.00	225,307.98	77.24%	174,027.88	174,027.88	7
2	Gas Intangible	FP-101481 - UG-GPS Based Leak Survey - Replac	12/31/2017	303.00	296,663.98	77.24%	229,143.26		9
3	Gas Intangible	FP-101510 - UG GMS PURCHASE SOFTWARE	4/30/2015	303.00	2,244.94	77.24%	1,733.99	1,733.99	o
4	Gas Intangible	FP-200028 - UG AUTO TEST CNG DIRECT	12/31/2011	303.00	549.14	77.24%	424.16		o
5	Gas Intangible	FP-200064 - UG-Customer Self-Service Web/IVR	4/30/2018	303.00	309,856.79	77.24%	239,333.38		o
6	Gas Intangible	FP-200663 - UG-GIS Enhancements	12/1/2021	303.00	287,058.23	77.24%	221,723.78	221,723.78	35
7	Gas Intangible	FP-301813 - UG-GAS SCADA System Enhancements	12/31/2019	303.00	90,088.98	77.24%	69,584.73		o
8	Gas Intangible	FP-302571 - UG-CC&B Upgrade to v2.4	7/1/2017	303.00	276,670.29	77.24%	213,700.13	213,700.13	41
9	Gas Intangible	FP-302579 - Upgrade CyberSecurity Environment	7/31/2021	303.00	21,673.94	77.24%	16,740.95	16,740.95	42
10	Gas Intangible	FP-302616 - UG-Taleo-Human Capital Management	12/31/2017	303.00	31,170.10	77.24%	24,075.79	24,075.79	43
11	Gas Intangible	FP-302621 - LV Customer Website	12/31/2014	303.00	(2,301.13)	77.24%	(1,777.39)		o
12	Gas Intangible	FP-311939 - UG-PCAD Upgrade to v6.5	9/30/2017	303.00	159,737.83	77.24%	123,381.50	123,381.50	44
13	Gas Intangible	FP-315501 - UG-JDE Corporate Consolidation	9/1/2017	303.00	132,223.26	77.24%	102,129.25	102,129.25	45
14	Gas Intangible	FP-315524 - UG-PowerPlan Lease Module	9/1/2017	303.00	26,444.66	77.24%	20,425.86	20,425.86	46
15	Gas Intangible	FP-315723 - UG PS&I Enterprise Asset Mgmt CNG	12/31/2017	303.00	5,116.71	PS&I			
16		<b>Total Intangible Plant</b>			1,862,505.70		1,434,647.26	897,939.12	
17		RESULTS OF OPERATIONS SUMMARY SHEET							
18	Gas Distributor	FP-101170 - MAIN-GROWTH-OREGON			501,998.48				
19	Gas Distributor	FP-101171 - MAIN-REINFORCE-OREGON			37,947.00				
20	Gas Distributor	FP-101172 - MAIN-RELO-REPL-OREGON			396,741.35				
21	Gas Distributor	FP-101173 - R STA-GROWTH-OREGON			69,109.96				
22	Gas Distributor	FP-101175 - R STA-RELO-REPL-OREGON			106,820.25				
23	Gas Distributor	FP-101176 - SERV-GROWTH-OREGON			1,415,548.60				
24	Gas Distributor	FP-101177 - SERV-RELO-REPL-OREGON			255,587.32				
25	Gas Distributor	FP-101178 - STD M&R-GROWTH-OREGON			117,184.45				
26	Gas Distributor	FP-101179 - STD M&R-RELO-REPL-OREGON			478,736.89				
27	Gas Distributor	FP-101180 - IND M&R-GROWTH-OREGON			67,837.54				
28	Gas Distributor	FP-101181 - IND M&R-REMOVE&REPLACE-OREGON			67,075.03				
29	Gas Distributor	FP-101190 - MAIN-GROWTH-WASHINGTON	12/31/2025	376.00	2,410,596.43		2,410,596.43		g
30	Gas Distributor	FP-101191 - MAIN-REINFORCE-WASHINGTON	12/31/2025	376.00	179,391.02		179,391.02	179,391.02	b
31	Gas Distributor	FP-101192 - MAIN-RELO-REPL-WASHINGTON	12/31/2025	376.00	1,473,785.08		1,473,785.08	1,473,785.08	b
32	Gas Distributor	FP-101194 - R STA-GROWTH-WASHINGTON	12/31/2021		32,001.96		32,001.96		g
33	Gas Distributor	FP-101196 - R STA-RELO-REPL-WASHINGTON	12/31/2021	378.00	313,976.76		313,976.76	313,976.76	l
34	Gas Distributor	FP-101197 - SERV-GROWTH-WASHINGTON	12/31/2025	380.00	6,486,162.29		6,486,162.29		g
35	Gas Distributor	FP-101198 - STD M&R-GROWTH-WASHINGTON	12/31/2025	385.00	135,600.54		135,600.54		g
36	Gas Distributor	FP-101199 - STD M&R-RELO-REPL-WASHINGTON	12/31/2025	385.00	868,262.26		868,262.26	868,262.26	l
37	Gas Distributor	FP-101200 - IND M&R-GROWTH-WASHINGTON	12/31/2025	385.00	154,683.71		154,683.71		g
38	Gas Distributor	FP-101201 - IND M&R-REMOVE&REPL-WASHING	12/31/2025	385.00	179,842.47		179,842.47	179,842.47	b
39	Gas Distributor	FP-101210 - PRE-CAP MTR-GROWTH-INTERSTAT	12/31/2025		3,917,050.33	77.24%	3,025,529.67		g
40	Gas Distributor	FP-101259 - PRE-CAP REG-GROWTH-INTERSTAT	12/31/2025		438,738.98	77.24%	338,881.99		g
41	Gas Distributor	FP-101275 - SERV-RELO-REPL-WASHINGTON	12/31/2025	380.00	777,866.77		777,866.77	777,866.77	l
42	Gas Distributor	FP-200080 - RF; 12" STEEL HP SHELTON	9/30/2016	376.00	29,425.54		29,425.54		c
43	Gas Distributor	FP-200122 - RP; R-58, ABERDEEN	12/31/2017	378.00	97,802.71		97,802.71	97,802.71	19
44	Gas Distributor	FP-200162 - RPL; 4" STEEL HP MAIN, PASCO	3/16/2017	376.00	14,172.16		14,172.16		n
45	Gas Distributor	FP-200282 - R STA - SUN RIVER GATE UPGRADE			182,618.15				
46	Gas Distributor	FP-200686 - CRM LONGVIEW PIPE REPLACEMENT	12/1/2021		3,193,165.38		3,193,165.38		c
47	Gas Distributor	FP-200687 - CRM ANACORTES PIPE REPLACEMENT	10/31/2017		2,033,483.75		2,033,483.75		c
48	Gas Distributor	FP-200688 - BEND PIPE REPL			3,030,604.02				
49	Gas Distributor	FP-200689 - MAOP RPL BEND HP LINE #1			65,634.73				
50	Gas Distributor	FP-200691 - CRM REL ZILLAH @ MEYERS BRIDGE	12/31/2016		1,975.03		1,975.03		c
51	Gas Distributor	FP-300346 - CRM/MAOP RPL; 12" STEEL HP, KELS	9/15/2017		1,961,250.95		1,961,250.95		c
52	Gas Distributor	FP-300363 - CRM SHELTON PIPE REPLACEMENT	12/31/2017		1,468,598.73		1,468,598.73		c
53	Gas Distributor	FP-302369 - GB - GROUND BED WASHINGTON	12/31/2025	376.00	245,801.32		245,801.32	245,801.32	24
54	Gas Distributor	FP-302370 - GB - GROUND BED OREGON			175,995.15				
55	Gas Distributor	FP-302588 - HILDEBRAND BLVD 6" HP MAIN	12/31/2017	376.00	1,524,374.00		1,524,374.00	1,524,374.00	20
56	Gas Distributor	FP-302640 - 6" PILOT ROCK HP REPLACEMENT	12/31/2017	376.00	486,119.83				
57	Gas Distributor	FP-302641 - 4" PILOT ROCK IP REINFORCEMENT	12/31/2017	376.00	562,696.98				
58	Gas Distributor	FP-302648 - SOUTHRIDGE GATE STATION	12/31/2017	378.00	225,397.86		225,397.86	225,397.86	8
59	Gas Distributor	FP-302650 - O-4 UMATILLA			(201.38)				
60	Gas Distributor	FP-302653 - BREMERTON R-64 REPLACE/RELOCA	8/15/2017	376.00	233,140.37		233,140.37	233,140.37	52
61	Gas Distributor	FP-302663 - CRM/MAOP BELLINGHAM RMV BRG	10/31/2017	376.00	78,243.08		78,243.08		c
62	Gas Distributor	FP-302665 - RICHLAND 4" IP CANAL/HWY CROSS	12/31/2016	376.00	76,260.11		76,260.11	76,260.11	39
63	Gas Distributor	FP-302714 - PENDLETON V-23 REPLACEMENT			(8,607.45)				
64	Gas Distributor	FP-303081 - LAND & LAND RIGHTS - WASHINGTON			2,691.00		2,691.00		g
65	Gas Distributor	FP-303142 - PENDLETON PIPE REPLACEMENT			1,194,077.61				
66	Gas Distributor	FP-304020 - BELLINGHAM GATE UPGRADE			259.08		259.08		n
67	Gas Distributor	FP-305740 - CRM College Place CARS Project	9/30/2016	376.00	436.95		436.95		c
68	Gas Distributor	FP-306100 - R-98, STANFIELD			187,728.86				
69	Gas Distributor	FP-306563 - REL/RE N RIM REPLACEMENT REDMOND			(482.29)				
70	Gas Distributor	FP-306982 - CRM VANCE CREEK EXPOSURE REPL	12/31/2016		60,462.07		60,462.07		c
71	Gas Distributor	FP-306983 - CRM CAMP CREEK EXPOSURE REPL	12/31/2016		72,029.71		72,029.71		c
72	Gas Distributor	FP-306984 - STANWOOD REINFORCEMENT			120,165.50				
73	Gas Distributor	FP-306986 - CRM/MAOP 3" BURLINGTON HP LINE	8/31/2017	376.00	1,599,970.19		1,599,970.19		c
74	Gas Distributor	FP-306993 - PORT ORCHARD 4" PE REINFORCEME	12/31/2018	376.00	211,475.36		211,475.36	0.00	o
75	Gas Distributor	FP-306995 - OTHELLO REYNOLDS RD REINFORCI	11/30/2016	376.00	75,902.93		75,902.93	75,902.93	15
76	Gas Distributor	FP-306997 - MAOP 4" MADRAS HP LINE REPLACEMENT			695,800.20				
77	Gas Distributor	FP-306999 - V-13 BREMERTON REPLACEMENT	8/31/2017	376.00	152,136.79		152,136.79	152,136.79	53
78	Gas Distributor	FP-307002 - V-9 ABERDEEN REPLACEMENT	12/31/2016	376.00	2,156.69		2,156.69	2,156.69	16
79	Gas Distributor	FP-307212 - CRM KELS0 GRADE ST BRIDGE RELC	12/31/2017	376.00	46,213.38		46,213.38		c
80	Gas Distributor	FP-307221 - 8" YAKIMA HP PIPELINE			63,769.16		63,769.16		g
81	Gas Distributor	FP-309000 - 4 in Steel IP Bore Columbia Park	1/27/2017	376.00	122,952.92		122,952.92	122,952.92	40
82	Gas Distributor	FP-309001 - CRM 2 IN STEEL IP BORE BELFAIR PL	1/13/2017	376.00	79,350.63		79,350.63		c
83	Gas Distributor	FP-309380 - MN; 6" PE Burlington to Bow	7/31/2016	376.00	9,436.18		9,436.18		n
84	Gas Distributor	FP-311354 - DEEP WELL GB - YAKIMA	12/30/2016	376.00	222.14		222.14	222.14	25
85	Gas Distributor	FP-311357 - DEEP WELL GB - ANACORTES	12/30/2016	376.00	12,699.66		12,699.66	12,699.66	26

Line No.	Function	Funding Project - Description	Estimated In-Service Date	Account No.	2017 Total - Figures exported from "Power Plan" the company's budget and plant accounting software	WA Alloc	WA	Proposed Adjustment	Notes
86	Gas Distributor	FP-311358 - DEEP WELL GB - WALLA WALLA	12/30/2016	376.00	2,515.00		2,515.00	2,515.00	27
87	Gas Distributor	FP-311997 - 0-1 Ontario			75,167.06				
88	Gas Distributor	FP-311999 - 0-1 Mission			5,421.28				
89	Gas Distributor	FP-312000 - 0-2 Terrace Heights	3/17/2017	378.00	13,856.97		13,856.97	13,856.97	37
90	Gas Distributor	FP-312005 - R-29 Nooksack	9/30/2016	378.00	7,416.25		7,416.25	7,416.25	38
91	Gas Distributor	FP-312007 - R-19 Kennewick			56,271.17		56,271.17	56,271.17	21
92	Gas Distributor	FP-312013 - R-9 Weston	12/31/2018	376.00	28.98				
93	Gas Distributor	FP-312014 - R-13 Umatilla			21,581.50				
94	Gas Distributor	FP-312036 - R-51 Pendleton			106,694.22				
95	Gas Distributor	FP-312041 - CRM 6" Nob Hill Replacement			70,579.94				
96	Gas Distributor	FP-312043 - CRM Kenn RR Cross Near Kamiakin			40,308.07				
97	Gas Distributor	FP-312044 - V-12 PORT ORCHARD			101,192.00				
98	Gas Distributor	FP-312076 - 0-2 FINLEY			161,274.82				
99	Gas Distributor	FP-313143 - V-89; Wenatchee 8" isolation valve	8/31/2017	376.00	55,289.36		55,289.36	55,289.36	17
100	Gas Distributor	FP-313429 - 6" MN FORCED RELOCATE-HWY 372 CASCA			159,546.35				1
101	Gas Distributor	FP-313621 - FAMILY METER REPLACEMENT	12/31/2017	381.00	1,092,369.62	77.24%	843,746.29	843,746.29	51
102	Gas Distributor	FP-314402 - FREESTONE BAYSIDE PHASE II	12/31/2016	376.00	12,401.45				g
103	Gas Distributor	FP-314501 - Replace 844' of steel main	12/31/2016	376.00	111,318.06		111,318.06	111,318.06	32
104	Gas Distributor	FP-314643 - 2" STL MN, RE 2 REG STATIONS - BEL	7/1/2017	376.00	110,067.30		110,067.30	110,067.30	33
105	Gas Distributor	FP-314963 - MAOP RPL 8" ANACORTES - SEG. 1815	12/31/2017	376.00	197,834.41		197,834.41	197,834.41	34
106	Gas Distributor	FP-314964 - MAOP RPL 8" MARCH POINT - 11C114	12/31/2017	376.00	1,042,031.63		1,042,031.63	1,042,031.63	34
107	Gas Distributor	FP-315022 - R-64 SUNNYSIDE	3/1/2017	378.00	495,943.97		495,943.97		g
108	Gas Distributor	FP-315122 - 6" 4" & 2" MAIN FOR WEST VILLAGE	10/21/2017	376.00	15,488.34		15,488.34		g
109	Gas Distributor	FP-315143 - 2000' 6" Southridge Blvd Kennewick	6/30/2017	376.00	238,941.63		238,941.63	238,941.63	2
110	Gas Distributor	FP-315144 - AUTOZONE CLS 349	12/15/2016	378.00	27,074.82		27,074.82		g
111	Gas Distributor	FP-315222 - DEEP WELL GB - WENATCHEE			89,991.48		89,991.48	89,991.48	28
112	Gas Distributor	FP-315223 - DEEP WELL GB - PILOT ROCK			8,977.91				
113	Gas Distributor	FP-315224 - DEEP WELL GB - SHELTON			89,991.48		89,991.48	89,991.48	29
114	Gas Distributor	FP-315226 - DEEP WELL GB - BAKER CITY			8,903.13				
115	Gas Distributor	FP-315574 - REINFORCEMENT 4" NE BRINSON BLVD			86,664.59				
116	Gas Distributor	FP-315575 - 2" STEEL MAIN - BELLINGHAM	1/30/2017	376.00	14,019.36		14,019.36	14,019.36	6
117	Gas Distributor	FP-315582 - Legends Casino MN & Reinforcement	12/31/2017	376.00	12,139.85		12,139.85		g
118	Gas Distributor	FP-315607 - RF; 6" STEEL HP MAIN, KENNWICK/R	10/31/2017	376.00	4,929,287.84		4,929,287.84	4,929,287.84	14
119	Gas Distributor	FP-315610 - MN 4" PE JOHN STEVENS WAY HOQC	12/31/2016	376.00	17,751.14		17,751.14		g
120	Gas Distributor	FP-315622 - Redmond R-30 Replacement	12/21/2016	378.00	48,449.38				
121	Gas Distributor	FP-315634 - 2" PE MN - FERNDALE	5/1/2017	376.00	9,676.75		9,676.75		g
122	Gas Distributor	FP-315637 - 6" 4" 2" 1" PE MN EXT TRIPLE RIDGE	10/25/2017	376.00	69,656.60				
123	Gas Distributor	FP-315638 - IN MN @ BARKLEY DR VALE	7/31/2017	376.00	80,247.55				
124	Gas Distributor	FP-315639 - Main 4", 2" & 1" PE Port Orchard	12/30/2016	376.00	43,202.61		43,202.61		g
125	Gas Distributor	FP-315641 - CRM Vance Creek Replacement (#2)	12/5/2016	376.00	71,807.03		71,807.03		c
126	Gas Distributor	FP-315655 - MN 2" PE-32SL Burlington	6/30/2017	376.00	54,822.89		54,822.89		g
127	Gas Distributor	FP-315668 - 4323' of 2" & 1" pe main Pasco	5/30/2017	376.00	4,634.41		4,634.41		g
128	Gas Distributor	FP-315671 - INSTALL MAIN WALLA WALLA	1/31/2017	376.00	114,603.67		114,603.67	114,603.67	54
129	Gas Distributor	FP-315678 - RE/REL 4" Main IN SUNNYSIDE	6/30/2017	376.00	66,219.94		66,219.94	66,219.94	22
130	Gas Distributor	FP-315693 - REL MN@NE PURCELL BLVD&NEFF BEND			84,339.57				
131	Gas Distributor	FP-315695 - INSTALL 4" MN COLLEGE PLACE	8/31/2017	376.00	66,030.83		66,030.83		g
132	Gas Distributor	FP-315709 - RP; ZILLAH 6" TRAN	5/19/2017	367.00	386,079.56		386,079.56	386,079.56	18
133	Gas Distributor	FP-315710 - YEW ST, PIPE REPLACEMENT	3/6/2017	376.00	311,071.58		311,071.58	311,071.58	1
134	Gas Distributor	FP-315712 - DEEP WELL GB 1 - BELLINGHAM	5/30/2017	376.00	93,586.34		93,586.34	93,586.34	30
135	Gas Distributor	FP-315713 - DEEP WELL GB 5 - BELLINGHAM	5/30/2017	376.00	111,119.72		111,119.72	111,119.72	31
136	Gas Distributor	FP-315714 - INSTALL 2" ST ARO BORE SHELTON	4/30/2017	376.00	170,964.13		170,964.13	170,964.13	36
137	Gas Distributor	FP-315731 - CRM RPL 2" STL MN - BELLINGHAM	8/15/2017	376.00	216,465.70		216,465.70		c
138	Gas Distributor	FP-315733 - 3175' pf 2" & 1" PE main Kennewick	7/1/2017	376.00	18,155.80		18,155.80		g
139	Gas Distributor	FP-315735 - Future Dev. Broadmoor & Burns Pasco	7/1/2017	376.00	638,044.08		638,044.08		g
140	Gas Distributor	FP-315741 - MN RPL; 8" Kitsap HP Line	7/12/2017	376.00	(139,899.42)		(139,899.42)	(139,899.42)	
141	Gas Distributor	FP-315776 - 2988' of 4" & 1" pe main Sunrise Ke	8/30/2017	376.00	29,030.95		29,030.95		g
142	Gas Distributor	FP-315802 - WHITE BLUFFS PHASE 4	7/5/2017	376.00	21,653.68		21,653.68		g
143	Gas Distributor	FP-315827 - 3195' of main into PH-3 Madison Pa	8/1/2017	376.00	31,042.16		31,042.16		g
144	Gas Distributor	FP-315835 - INSTALL 4" PE MN MOXEE	6/16/2017	376.00	42,007.46		42,007.46		g
145	Gas Distributor	FP-315843 - McCormick Woods Parcel D Phase II	7/31/2017	376.00	79,620.84		79,620.84		g
146	Gas Distributor	FP-315850 - Forced MN Reloc@Nels Anderson Bend	12/31/2017	376.00	9,431.85				
147	Gas Distributor	FP-315852 - 5969' & 900' of Main Aple Valley Ke	9/1/2017	376.00	100,383.57		100,383.57		g
148	Gas Distributor	FP-315854 - CLEARWATER CREEK PHASE 4	8/15/2017	376.00	29,779.09		29,779.09		g
149	Gas Distributor	FP-315859 - SUNDANCE ESTATES PHASE 1	8/15/2017	376.00	50,911.06		50,911.06		g
150	Gas Distributor	FP-315861 - 5780' of 2" 640' 1" pe Linda Lov. P	9/30/2017	376.00	93,821.89		93,821.89		g
151	Gas Distributor	FP-315894 - 10,700 of 6" & 800' 4" Reinforce Pasco	11/30/2017	376.00	718,929.05		718,929.05	718,929.05	23
152	Gas Distributor	FP-315895 - GRAYHAWK PHASE 2	9/12/2017	376.00	57,652.21		57,652.21		g
153	Gas Distributor	FP-315901 - 3639' & 180' of main Volterra Dev P	10/30/2017	376.00	74,620.10		74,620.10		g
154	Gas Distributor	FP-315903 - 4725' & 170' into cherry creek Kenn	11/30/2017	376.00	95,644.22		95,644.22		g
155	Gas Distributor	FP-315935 - WESTCLIFFE PHASE 15			111,373.23				
156	Gas Transmissi	FP-200076 - MN - HANFORD DOE PRELIMINARY	12/31/2017	376.00	168,689.50		168,689.50		o
157	Gas Transmissi	FP-309960 - RP 20" HP Anacortes Lateral	11/30/2018	376.00	586,182.69		586,182.69		o
158	<b>Total Distribution Plant</b>				55,568,344.46		42,871,768.68	16,197,224.66	
159	Gas General	FP-101163 - GP POWER EQUIP - INTERSTATE	12/31/2021	396.00	5,297.22	77.24%	4,091.57		b
160	Gas General	FP-101164 - General Purpose Communication Equip	12/31/2025	397.00	188,329.04	77.24%	145,465.35		b
161	Gas General	FP-101184 - GP TRAN. VEHICLE - OREGON			359,433.53				
162	Gas General	FP-101186 - GP POWER EQUIP - OREGON			242,666.03				
163	Gas General	FP-101204 - GP TRAN. VEHICLE - WASHINGTON	12/31/2022	392.00	1,361,049.24		1,361,049.24		b
164	Gas General	FP-101206 - GP POWER EQUIP - WASHINGTON	12/31/2022	396.00	699,073.53		699,073.53		b
165	Gas General	FP-101207 - GP COMM EQUIP - WASHINGTON	12/31/2025	397.00	1,059.77		1,059.77		b
166	Gas General	FP-101213 - GP BUILDINGS - INTERSTATE	12/31/2025	390.00	(1,600.25)	77.24%	(1,236.03)		b
167	Gas General	FP-101215 - GP TRAN. VEHICLE - INTERSTAT	12/31/2022	392.00	19,795.01	77.24%	15,289.67		b
168	Gas General	FP-101216 - GP TOOLS - INTERSTATE	12/31/2025	394.00	36,578.77	77.24%	28,253.44		b
169	Gas General	FP-101218 - GP TOOLS - BEND			26,702.99				



**Cascade Natural Gas  
Summary of Proposed Plant Additions  
12 Months ended December 31, 2016**

Note:	<u>Explanation and Support</u>
b	Blanket work orders. These projects are routine in nature and typically have offsetting benefits. They are not included for recovering except for FP101191, FP-101192, and FP-101201. These three Blanket Funding projects are for forced relocations. A forced relocate is where the city or municipality requires Cascade to move facilities under the franchise agreement.
c	Cost Recover Mechanism (CRM). These projects are identified as qualifying for recovery under the and will be included in the annual CRM filing for recovery and are therefore not included in the current docket.
g	Growth. These projects are primarily for growth of the system and would have associated offsetting revenue with the investment. These projects are not included in the request for recovery.
o	Outside the test year. These projects have an in-service date beyond the end of 2017 and are not included in the request.
n	No Support. These projects don't have specific support at the time of filing so they are not included in the request for recovery.
1	These are specifically identified forced relocate projects where the city or municipality has required Cascade to move its facilities for various reasons. Cascade must honor the request to relocate as part of the franchise agreement to operate within the boundary of the city.
2	System betterment to loop the Kennewick system between the new tap on Brinkley to the existing tap on Clearwater and Kellogg
3	These projects are to replace the protection to the pipe to stop or delay corrosion thus increasing the safety and integrity of the pipe.
4	Replace two regulator stations to increase reliability during peak periods.
5	The Pasco reinforcement is required to continue to meet load requirements. The system was in danger of not meeting peak requirements.
6	Aging regulator station needing replacement/retirement for pipeline safety/integrity reasons. Current vault in driveway. Estimated in service 8/25/16.
7	1. Project Description: PIM (Pipeline Integrity Management) is designed to schedule, track, execute and archive field data inspections for a variety of assets and business processes. It is designed to manage compliance activities for assets that are defined and maintained in an ESRI Geo-database, or for assets defined and maintained in the Essentials Asset Register. The Essentials Scheduling and Tracking module is used to manage the compliance activities, while the Essentials Field Manager application provides a set of electronic forms to support the automated (non-paper based) field data capture. Configuration, hardware, and software implementation began in 2011. 2. Need for the project: Implementation of the PIM software transitions O&M record keeping from multiple databases and paper formats to a single operational repository of data and activity at Cascade Natural Gas Company. PIM interfaces with the ESRI GIS, allowing field personnel the opportunity to view O&M record data from the GIS system while in the field. Also, automates scheduling of O&M activities, and provides reporting and notification activities before they are out of compliance. Please note that this is a Utility Group wide implementation. Costs are being distributed across all 4 brands.
8	The Southridge Gate Station was installed in 2016 to provide gas to reinforce the existing distribution system. Shortly after being constructed it was discovered that the existing 8" meter at this gate station is sufficient for high flows but does not work for low flows experienced during warmer weather. Replacing the existing 8" meter will allow the gate station to work during both low and high flows.
9	This project was completed in 2016. Costs included in 2017 were lingering costs for an in-service project.B39
10	Cameras for office security thus providing a safe and secure work environment.
11	3 new CGIs to replace broken units.
12	Miscellaneous tool replacements for broken units allowing employees to perform tasks using proper equipment and in a safe manner.
13	Yard improvements required by City of Bellingham due to environmental concerns.
14	The reinforcement addresses the lack of adequate distribution capacity to serve core customers in downtown Richland as the company experienced very low pressure conditions in Richland during extreme cold weather in early January 2017. This reinforcement will also accommodate additional load requested by Lamb Weston.
15	Normal customer loads in Othello, specifically east of S 4th St and south of E Main St are in danger of not being met during winter months. This reinforcement will meet the Company's obligation to service customer requirements. Exposures to the 8" Grays Harbor HP Line running from the McCleary gate to Aberdeen have been exposed at the Camp Creek and Vance Creek crossings, thereby prompting the replacement of the pipeline in these areas. In conjunction with this project, the current vaulted valve station V-9, V-37, and V-38 is located in the intersection of two logging roads and therefore subject to logging vehicle traffic. It has been in service since 1965. This project is done to provide safe reliable service.
16	This project consists of installing an 8 inch valve with a high-head extension for accessibility, in-line with the already existing line. This will allow sections 1 and 2 to be shut down independently from one another. This allows for a controlled safe operation particularly during wildland fires that have endangered the area in recent past.
17	Yakima County informed Cascade Natural Gas of construction plans for a Cheyne Road improvement project located in rural Yakima County about 2 miles north of the city of Zillah. The improvement project parallels the existing 6-inch Toppenish-Zillah line where a 400 foot segment of 6-inch pipeline will have to be replaced and lowered to meet the minimum cover requirements.
18	The effects of flooding on the regulator has lead to numerous operating issues that could be preventable. The city of Aberdeen has proposed to install a flood wall that is in close proximity to the current regulator. In the installation of the city's flood wall the regulator will have to be replaced due to its proximity to the flood wall. This project will provide safe and reliable operations especially during flood conditions.
19	The Hildebrand Blvd. 6" HP Main (Project) will provide additional natural gas capacity as necessary to reinforce Cascade's natural gas distribution infrastructure. The project also provides looping capabilities thus increasing reliability to other sections of the distribution system.
20	Replace the existing regulator with an updated station that is above ground and in an area that has minimal to no risk.
21	The existing regulator station is subject to damage and is no longer supported. The project will assure continued safe and reliable service.
22	It was discovered that a warehouse expansion built over a 4-inch intermediate pressure line. Due to safety concerns and code violations Cascade is obligated to relocate the line to a safe location.
23	This project reinforces the Pasco system due to the heavy loads and interruptions that occurred in January 2017 to maintain minimal operating pressures. This project will provide necessary capacity to reinforce the distribution infrastructure.
24	Blanket Funding Project for Corrosion Control projects less than \$50,000. These projects are required to maintain and expand our existing cathodic protection systems to provide cathodic protection to underground steel structures to prevent external corrosion and maintain the integrity of our buried facilities.
25	New deep well groundbed in Yakima to supplement our existing cathodic protection system in Yakima. Deep well groundbeds are a method for providing cathodic protection to underground steel structures to prevent external corrosion and maintain the integrity of our buried facilities.
26	New deep well groundbed in Anacortes to supplement our existing cathodic protection system in Anacortes. Deep well groundbeds are a method for providing cathodic protection to underground steel structures to prevent external corrosion and maintain the integrity of our buried facilities.
27	New deep well groundbed in Walla Walla to replace and existing deep well that failed. Deep well groundbeds are a method for providing cathodic protection to underground steel structures to prevent external corrosion and maintain the integrity of our buried facilities.
28	New deep well groundbed in Wenatchee to supplement our existing cathodic protection system in Wenatchee. Deep well groundbeds are a method for providing cathodic protection to underground steel structures to prevent external corrosion and maintain the integrity of our buried facilities.
29	New deep well groundbed in Shelton to supplement our existing cathodic protection system in Shelton. Deep well groundbeds are a method for providing cathodic protection to underground steel structures to prevent external corrosion and maintain the integrity of our buried facilities.

**Cascade Natural Gas  
Summary of Proposed Plant Additions  
12 Months ended December 31, 2016**

Note:	Explanation and Support
30	New deep well groundbed in Bellingham to replace an existing deep well that failed. Deep well groundbeds are a method for providing cathodic protection to underground steel structures to prevent external corrosion and maintain the integrity of our buried facilities.
31	New deep well groundbed in Bellingham to replace an existing deep well that failed. Deep well groundbeds are a method for providing cathodic protection to underground steel structures to prevent external corrosion and maintain the integrity of our buried facilities.
32	Replace 844' of 1 1/4" steel main with new 2" PE main due to corrosion.
33	New 2" IP Steel main and retirement of 2 regulator stations at Short Street Bellingham for continued reliable and safe service.
34	Replacement of 8" March Point H.P. Line Segment 11C1144-1. This segment is part of the MAOP Validation Plan. This project will replace the section of the 8" March Point Transmission Line that passes beneath WA-20 and will replace the section between the existing Shell meter set and the existing Tesoro meter set. This project will validate missing MAOP on the 8" March Point Line, replace a 1957 pipeline with some history of external corrosion, and replace a shorted casing crossing WA-20. This project is broken into two phases, the first phase, between the Shell meter set and Tesoro Meter set, is scheduled for 2017 and the second phase, WA-20 crossing, will be completed in 2018. Completion of the first phase of this project is dependent on receiving permitting to allow for completion of phase 1 by the end of 2017. Each phase will be placed in service and provide service to customers independent of each other. 1. Project Description: The GIS Enhancements project is designed to augment and enhance the current GIS deployment. A base configuration of GIS was deployed at CNG in the past few years but additional functionality has been required to meet the increasing needs of the business. We are implementing a repository to store as-builts and project related paperwork (allowing us to view this data from GIS). We are purchasing additional GIS licenses and tools to meet the growing demand for GIS data. 2. Need for the Project: Numerous business systems now interface or require information from CNG's GIS system. Additionally, many regulatory reports are completed using information from GIS. We need to continue to enhance this system to meet the needs of the various departments at CNG. We are also enhancing the Landbase components within the environment to increase spatial accuracy. 3. Contingencies: Cascade Natural Gas will continue to use the existing system until the enhancements can be completed. 5. Reconciliation with Prior Budget: This is the continuation of the multi-year project; prior phases have been implemented. We will continue to update our CNGC landbase, enhance the existing GIS web tools, and add necessary tools to create a highly effective GIS system. Additionally a number of GIS related PHMSA regulations are on the horizon which will require new components. Please note that this is a Utility Group wide implementation. Costs are being distributed across all 4 brands.
36	Installation of a new 2" main along Shelton Matlock Rd. in Shelton. Installation of new main was required due to retirement and removal of R-13 and underground vault due to maintenance reasons. This regulator station has been written up on different maintenance issues dating back to 2011. This project eliminated a regulator that was in poor condition.
37	This project replaced the 900 gallon below ground odorant storage tank at Terrace Heights in Yakima, WA with a 500 gallon above ground storage tank. The gages on the 900 gallon below ground tank were broken and replacement gages could not be sourced due to the age of the tank. As-built drawings for the original 900 gallon below ground tank could not be located, the oldest as-built that was found for this facility showed the tank as existing. The company that CNG contracts with to supply odorant indicated they would not continue to fill the tank unless there were working gages present.
38	Construct/install new regulator station R-173 in Nooksack. This is a replacement for the existing station R-29.
39	This project was to replace an above ground crossing in Kennewick on Columbia Park Drive. This was a district identified project to address a short due to metal on metal on the hangers that could not be inspected. The project results in pipe that is properly located and properly protected to reduce corrosion.
40	District identified project to remove short pipe on bridge over canal.
41	1. Project Description: CC&B is the new customer information system selected for all utilities part of the Utility Group. Implementation began in 2007 and completed in 2015 with all utilities sharing costs across the entire project. CNG went live in 2010, MDU in 2013, GPNG in 2015 and IGC in 2015. The version 2.2 was the version implemented for all four brands 2. Need for the project: We need to upgrade to a supported release of CC&B which also provides for updated technical tools and positions in a favorably to migrate to new releases in future years. Implement, enhance and upgrade overall CyberSecurity footprint to protect Personal Identifiable Information (PII) and company assets. These funds represent our need to keep on top of CyberSecurity threats that are constantly changing, requiring constant monitoring and flexibility to react quickly. Implement the Taleo HR onboarding module and recruiting. This phase will eliminate the Utility Group from using the in-house developed and maintained application for recruiting and onboarding. There is a possibility that this project will be delayed until 2018.
42	Upgrade the existing PragmaCAD system for field deployment, management and scheduling to v6.5. This project is complete. Please note that this is a Utility Group wide implementation. Costs are being distributed across all 4 brands.
43	This project was in service in 2016. 2017 costs were lingering costs not posted until after project went into service.
44	This project was in service in 2016. 2017 costs were lingering costs not posted until after project went into service.
45	This funding project supports the continual refreshing of the Computer Server and Network hardware supporting the operations of the Data Center located at the Cascade Natural Gas General Office in Kennewick.
46	Annual replacement of computing devices and peripherals supporting the office environment and also includes the replacement for Toughbook laptops in the field for mobile field work.
47	Bulk Purchase of Sensit Portable Methane Detectors for all Service Mechanics. Approx. 87 Units to perform leak investigation with survey function.
48	ThoughtSpot is a business-intelligence search-driven analytics software application. It presents a search-based interface for users to explore and visualize data. The application is hosted on a dedicated appliance that uses an in-memory engine that indexes all of the searchable data with machine-learning algorithms that increase performance and ease-of-use. ThoughtSpot provides the ability for non-technical employees to conduct self-service relational type data analysis searches.
49	Please note that this is a Utility Group wide implementation. Costs are being distributed across all 4 brands.
50	This project replaces meters from a family that was discovered to be out of compliance with WAC 480-90-338, during meter testing in compliance with WAC 480-90-348. The project is scheduled to be completed by the end of 2017.
51	Replace a regulator station to place above ground due to flooding of a vault and deterioration of the valve.
52	Replace an intermediate pressure valve due to corrosion and operational concerns.
53	Replace 800' of 4" pipe for a reinforcement to provide reliable service during peak periods.
54	

**Cascade Natural Gas Corporation**  
**UG 17\_\_\_\_\_**  
**Michael P. Parvinen**

**WORKPAPER - SUPPORT DOCUMENTS**

**Cascade Natural Gas Corporation**  
**UG 17 \_\_\_\_\_**  
**MPP WP-1.0**  
**Index**  
**Twelve Months Ended December 31, 2016**

A	B	C	
<u>Line No:</u>	<u>Description of Workpaper</u>	<u>WP #</u>	<u>Page(s)</u>
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1	Index	MPP WP-1.0	1
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5	Advance for Construction & Deferred Taxes	MPP WP-1.4	34 - 43
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23	Working Capital Work Paper	MPP WP-1.22	71 - 86



Cascade Natural Gas Corporation  
 UG 17\_\_\_\_\_  
 MPP WP-1.1  
 Operating Report (Report is exported from Company's JDE accounting software)  
 Twelve Months Ended December 31, 2016

Line No.	A	B	C	D	E	F
1	<b>Operating Report</b>			<b>3-Factor</b>	<b>Customer</b>	<b>Rate Base</b>
2	12 Months Ended December 31, 2016			<b>Formula</b>	<b>Formula</b>	<b>Ratio</b>
3			WA:	75.28%	74.88%	76.55%
4			OR:	24.72%	25.12%	23.45%
5	<b>CASCADE NATURAL GAS CORPORATION</b>		<b>ROLLING 12 MONTHS:</b>			
6	<b>STATE ALLOCATION OF INCOME &amp; EXPENSES</b>		<b>WASHINGTON:</b>			
7	<b>GAS SALES</b>		<b>DIRECT</b>	<b>ALLOCATED</b>	<b>TOTAL</b>	
8	480	Residential Sales	100,892,687.81	0.00	100,892,687.81	
9	481	Commercial - Interruptible Sales	82,010,145.06	0.00	82,010,145.06	
10	<b>TOTAL GAS SALES</b>		<b>182,902,832.87</b>	<b>0.00</b>	<b>182,902,832.87</b>	
11	<b>OTHER OPERATING REVENUE</b>					
13	4880	Miscellaneous Service Revenues	810,183.02	0.01	810,183.03	
14	4890	Rev. From Transp. of Gas of Others	21,216,454.40	0.00	21,216,454.40	
15	4930	Rent From Gas Property	100.00	-	100.00	
16	4940	Interdepartmental Rents	0.00	91,471.08	91,471.08	
17	4950	Other Gas Revenue	109,620.85	-	109,620.85	
18	495.1	Overrun Penalty Income	0.00	0.00	0.00	
19	<b>TOTAL OTHER OPERATING REVENUE</b>		<b>22,136,358.27</b>	<b>91,471.09</b>	<b>22,227,829.36</b>	
20	<b>* TOTAL OPERATING REVENUE *</b>		<b>205,039,191.14</b>	<b>91,471.09</b>	<b>205,130,662.23</b>	
21	<b>NATURAL GAS PURCHASED</b>					
23	804	Natural Gas City Gate Purchases	109,308,158.06	0.00	109,308,158.06	
24	805	Other Gas Purchases	0.00	0.00	0.00	
25	805.1	Purchased Gas Cost Adjustments	(5,591,759.05)	0.00	(5,591,759.05)	
26	808.1	Gas Withdrawn From Storage	4,086,793.55	0.00	4,086,793.55	
27	808.2	Gas Delivered To Storage	(4,183,654.74)	0.00	(4,183,654.74)	
28	812	Gas Used For Other Utility Oper.	(25,673.30)	0.00	(25,673.30)	
29	<b>TOTAL NATURAL GAS PURCHASED</b>		<b>103,593,864.52</b>	<b>0.00</b>	<b>103,593,864.52</b>	
30	<b>MANUFACTURED GAS PRODUCTION</b>					
32	712	Other Power Expenses	0.00	0.00	0.00	
33	717	Liquefied Petroleum Gas Expenses	0.00	0.00	0.00	
34	718	Other Process Production Expenses	0.00	0.00	0.00	
35	723	Fuel for Liq. Petrol. Gas Process	0.00	0.00	0.00	
36	724	Other Gas Fuels	0.00	0.00	0.00	
37	728	Liquefied Petroleum Gas	0.00	0.00	0.00	
38	733	Gas Mixing Expenses	0.00	0.00	0.00	
39	735	Miscellaneous Production Expenses	0.00	0.00	0.00	
40	740	Maint. Supervision & Engineering	0.00	0.00	0.00	
41	741	Maint. of Structures & Improvement	0.00	0.00	0.00	
42	742	Maint. of Production Equipment	0.00	0.00	0.00	
43	<b>TOTAL MANUFACTURED GAS PRODUCTION EXP</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
44	<b>408.5 Revenue Taxes</b>		<b>16,946,340.53</b>	<b>0.00</b>	<b>16,946,340.53</b>	
45	<b>* OPERATING MARGIN *</b>		<b>84,498,986.09</b>	<b>91,471.09</b>	<b>84,590,457.18</b>	
46	<b>PRODUCTION EXPENSES</b>					
49	813	Other Gas Supply Expenses	698.22	518,290.52	518,988.74	
50	<b>DISTRIBUTION EXPENSES</b>					
51	<b>Operation</b>					
53	870	Oper., Supervision & Engineering	1,265,905.44	182,305.89	1,448,211.33	
54	871	Distribution Load Dispatching	90,246.86	395,274.34	485,521.20	

Cascade Natural Gas Corporation  
 UG 17\_\_\_\_\_  
 MPP WP-1.1  
 Operating Report (Report is exported from Company's JDE accounting software)  
 Twelve Months Ended December 31, 2016

Line No.	A	B	C	D	E	F
1	<b>Operating Report</b>			<b>3-Factor</b>	<b>Customer</b>	<b>Rate Base</b>
2	12 Months Ended December 31, 2016			<b>Formula</b>	<b>Formula</b>	<b>Ratio</b>
3			WA:	75.28%	74.88%	76.55%
4			OR:	24.72%	25.12%	23.45%
5	<b>CASCADE NATURAL GAS CORPORATION</b>		<b>ROLLING 12 MONTHS:</b>			
6	<b>STATE ALLOCATION OF INCOME &amp; EXPENSES</b>		<b>WASHINGTON:</b>			
			<b>DIRECT</b>	<b>ALLOCATED</b>	<b>TOTAL</b>	
55	872	Compressor Station	111,564.47	0.00	111,564.47	
56	874	Mains & Services Exp.	2,941,525.26	570,246.49	3,511,771.75	
57	875	Meas. & Reg. Stat. Exp.-Gen.	492,860.69	97,091.34	589,952.03	
58	876	Meas. & Reg. Stat. Exp.-Ind.	111,243.52	40,900.66	152,144.18	
59	878	Meter & House Regulator Exp.	1,321,461.11	0.00	1,321,461.11	
60	879	Customer Installations Exp.	1,049,257.67	0.00	1,049,257.67	
61	880	Other Exp.	2,478,406.37	809,791.83	3,288,198.20	
62	881	Rents	148,018.69	1,881.99	149,900.68	
63	882	Transportation Exp.	0.00	0.00	-	
64		<b>Subtotal Operations</b>	<b>10,010,490.08</b>	<b>2,097,492.54</b>	<b>12,107,982.62</b>	
65						
66		<b>Maintenance</b>				
67	885	Supervision & Engineering	113,684.28	20,136.15	133,820.43	
68	886	Structures & Improvements	15,119.07	715.76	15,834.83	
69	887	Mains	1,231,030.56	23,066.04	1,254,096.60	
70	8880	Compressor Station	39,409.83	3,825.97	43,235.80	
71	889	Meas. & Reg. Equip.-Gen.	330,076.05	3,175.64	333,251.69	
72	890	Meas. & Reg. Equip.-Ind.	21,279.35	-	21,279.35	
73	892	Services	1,172,841.09	4,184.87	1,177,025.96	
74	893	Meters & House Regulators	888,408.89	204,765.56	1,093,174.45	
75	894	Other Equipment	144,620.75	1,954.91	146,575.66	
76		<b>Subtotal Maintenance</b>	<b>3,956,469.87</b>	<b>261,824.90</b>	<b>4,218,294.77</b>	
77		<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>13,966,959.95</b>	<b>2,359,317.44</b>	<b>16,326,277.39</b>	
78						
79		<b>CUSTOMER ACCOUNTS EXPENSES</b>				
80	901	Supervision	(2,718.00)	(9.79)	(2,727.79)	
81	902	Meter Reading Exp.	424,648.59	98,249.50	522,898.09	
82	903	Cust. Records & Collection Exp.	523,112.58	4,560,961.69	5,084,074.27	
83	904	Uncollectible Accounts	765,092.15	12,975.59	778,067.74	
84	905	Misc. Exp.	0.00	795.98	795.98	
85		<b>TOTAL CUSTOMER ACCOUNTS EXP.</b>	<b>1,710,135.32</b>	<b>4,672,972.97</b>	<b>6,383,108.29</b>	
86						
87		<b>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>				
88	907	Supervision	0.00	-	-	
89	908	Cust. Assistance Exp.	533,408.34	250,785.94	784,194.28	
90	909	Info. & Instr. Advertising Exp.	9,245.22	30,656.14	39,901.36	
91	910	Misc. Cust. Serv. & Info. Exp.	0.00	-	0.00	
92		<b>TOTAL CUST. SRVC. &amp; INFO. EXPENSES</b>	<b>542,653.56</b>	<b>281,442.08</b>	<b>824,095.64</b>	
93						
94		<b>SALES EXPENSES</b>				
95	911	Supervision	0.00	0.00	0.00	
96	912	Demonstrating & Selling	0.00	0.00	0.00	
97	913	Advertising	20.25	4,896.34	4,916.59	
98	916	Misc. Sales Exp.	0.00	0.00	0.00	
99		<b>TOTAL SALES EXPENSES</b>	<b>20.25</b>	<b>4,896.34</b>	<b>4,916.59</b>	
100						
101		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>				
102	920	Admin. & General Salaries	-	5,584,155.78	5,584,155.78	

Cascade Natural Gas Corporation  
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 MPP WP-1.1  
 Operating Report (Report is exported from Company's JDE accounting software)  
 Twelve Months Ended December 31, 2016

Line No.	A	B	C	D	E	F
1	<b>Operating Report</b>			<b>3-Factor</b>	<b>Customer</b>	<b>Rate Base</b>
2	12 Months Ended December 31, 2016			<b>Formula</b>	<b>Formula</b>	<b>Ratio</b>
3			WA:	75.28%	74.88%	76.55%
4			OR:	24.72%	25.12%	23.45%
5	<b>CASCADE NATURAL GAS CORPORATION</b>		<b>ROLLING 12 MONTHS:</b>			
6	<b>STATE ALLOCATION OF INCOME &amp; EXPENSES</b>		<b>WASHINGTON:</b>			
			<b>DIRECT</b>	<b>ALLOCATED</b>	<b>TOTAL</b>	
103	921	Office Supplies & Exp.	24,131.68	2,433,731.15	2,457,862.83	
104	923	Outside Services Employed	162,799.33	834,905.63	997,704.96	
105	924	Property Insurance	0.00	60,387.90	60,387.90	
106	925	Injuries & Damages	59,991.79	1,013,781.81	1,073,773.60	
107	926	Employee Pensions & Benefits	2,462,662.32	2,012,160.50	4,474,822.82	
108	928	Regulatory Commission Exp.	0.00	-	0.00	
109	930.1	General Advertising Exp.	8,395.00	41,405.45	49,800.45	
110	930.2	Misc. General Exp.	11,518.50	763,380.09	774,898.59	
111	931	Rents	494.56	1,238,178.95	1,238,673.51	
112	932	Maintenance of General Plant	23,669.53	9,173.67	32,843.20	
113			2,753,662.71	13,991,260.93	16,744,923.64	
114	922	Capitalized Exp.	(89,655.76)	(195,309.92)	(284,965.68)	
115	<b>TOTAL ADM. &amp; GEN. EXPENSES</b>		2,664,006.95	13,795,951.01	16,459,957.96	
116	<b>TOTAL O&amp;M EXPENSES (Excluding Gas Cost)</b>		18,884,474.25	21,632,870.36	40,517,344.61	
117	<b>DEPRECIATION AND AMORTIZATION</b>					
119	403	Depreciation Expense	-	19,218,442.35	19,218,442.35	
121		Propane Air Plant	-	-	0.00	
122		Telemetry	-	-	0.00	
123		Meters & Regulators	0.00	-	-	
124		Central Stores Warehouse	-	-	0.00	
125		General Office	-	-	0.00	
126	407.1	Amortization of Property Losses	-	-	0.00	
127	<b>TOTAL DEPRECIATION AND AMORTIZATION</b>		-	19,218,442.35	19,218,442.35	
128						
129	407.3	Regulatory Debits	0.00	0.00	0.00	
130	<b>TAXES OTHER THAN INCOME TAXES</b>					
131	408.1	Property, Payroll and Misc. Taxes	3,209,664.98	885,968.83	4,095,633.81	
132	<b>INCOME TAXES - OPERATING</b>					
133	409.1	Federal Inc Taxes, Util Oper Inc	3,159,842.45	0.00	3,159,842.45	
134	409.1	State Income Taxes, Util Oper Inc	0.00	0.00	0.00	
135	410.1	Provision For Defer'd Fed Inc Tax	1,031,914.19	0.00	1,031,914.19	
136	410.1	Provis'n For Defer'd State Inc Tax	0.00	0.00	0.00	
137	411.1	Prov For Deferred Inc Tax - Credit	0.00	0.00	0.00	
138	411.4	Investment Tax Credit Adjustments	0.00	(37,382.41)	(37,382.41)	
139	<b>TOTAL INCOME TAXES - OPERATING</b>		4,191,756.64	(37,382.41)	4,154,374.23	
140	<b>* TOTAL OPERATING EXPENSES *</b>		26,285,895.87	41,699,899.13	67,985,795.00	
141	<b>* TOTAL OPERATING INCOME *</b>		58,213,090.22	(41,608,428.04)	16,604,662.18	
142	<b>INTEREST CHARGES</b>					
143	427.0	Interest on Long Term Debt	0.00	8,531,170.27	8,531,170.27	
144	428.0	Amort. of Debt Discount and Exp.	0.00	131,614.60	131,614.60	
145	428.1	Amort. of Loss on Reacquired Debt	0.00	31,363.08	31,363.08	
146	431.0	Other Interest Expense	228,343.44	0.00	228,343.44	
147	431.1	Interest on Short Term Debt	0.00	48,641.16	48,641.16	

**Cascade Natural Gas Corporation**  
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**MPP WP-1.1**  
**Operating Report (Report is exported from Company's JDE accounting software)**  
**Twelve Months Ended December 31, 2016**

Line No.	A	B	C	D	E	F
1	<b>Operating Report</b>			<b>3-Factor</b>	<b>Customer</b>	<b>Rate Base</b>
2	12 Months Ended December 31, 2016			<b>Formula</b>	<b>Formula</b>	<b>Ratio</b>
3				WA: 75.28%	74.88%	76.55%
4				OR: 24.72%	25.12%	23.45%
5	<b>CASCADE NATURAL GAS CORPORATION</b>		<b>ROLLING 12 MONTHS:</b>			
6	<b>STATE ALLOCATION OF INCOME &amp; EXPENSES</b>		<b>WASHINGTON:</b>			
			<b>DIRECT</b>	<b>ALLOCATED</b>	<b>TOTAL</b>	
151	432.0	AFUDC - Borrowed Funds	(170,469.52)	(48,651.29)	(219,120.81)	
152		<b>TOTAL INTEREST CHARGES</b>	57,873.92	8,694,137.82	8,752,011.74	
153						
154	<b>MISCELLANEOUS NON-OPERATING INCOME</b>					
155	415	Rev. from Jobbing & Contract Work	0.00	0.00	0.00	
156	416	Exp. of Jobbing & Contract Work	0.00	0.00	0.00	
157	417	Revenues of Non-Utility Operations	0.00	4,723.75	4,723.75	
158	417.1	Expenses of Non-Utility Operations	0.00	0.00	0.00	
159	418.1	Equity in Earnings of Sub. Co.'s	0.00	0.00	0.00	
160	419	Interest and Dividend Income	410,490.43	64,724.44	475,214.87	
161	419.1	AFUDC - Equity Funds	215,722.30	61,602.75	277,325.05	
162	408.2	Taxes other Than Income Taxes	(3,164.36)	0.00	(3,164.36)	
163	421	Misc. Non-Operating Income	0.00	13,297.52	13,297.52	
164	421.1	Gain on Disposition of Property	0.00	0.00	-	
165		<b>TOTAL MISCELLANEOUS NON-OPERATING INCOME</b>	623,048.37	144,348.46	767,396.83	
166						
167	<b>INCOME TAXES AND OTHER INCOME DEDUCTIONS</b>					
168	409.2	Fed Income Taxes, Other Inc. & Ded	-	(142,375.35)	(142,375.35)	
169	409.2	State Inc Taxes, Other Inc. & Ded.	0.00	-	0.00	
170	410.2	Prov For Def'd Inc Tax - Non Op	0.00	-	0.00	
171	411.2	Prov For Def'd Inc Tax CR Non Op	0.00	-	0.00	
172	421.2	Loss on Disposition of Property	0.00	-	0.00	
173	426.1	Donations	20,309.15	146,508.03	166,817.18	
174	426.2	Life Insurance	0.00	-	0.00	
175	426.3	Penalties	1,000,000.00	891.05	1,000,891.05	
176	426.4	Civic, Political & Related Activ.	-	96,498.88	96,498.88	
177	426.5	Other Deductions	805.00	475.50	1,280.50	
178		<b>TOTAL INCOME TAXES &amp; OTHER INCOME DEDUCTIONS</b>	1,021,114.15	101,998.11	1,123,112.26	
179		<b>* NET INCOME *</b>	57,757,150.52	(50,260,215.51)	7,496,935.01	

Cascade Natural Gas Corporation  
 UG 17 \_\_\_\_\_  
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 Operating Report  
 Twelve Months Ended December 31, 2016

Cascade Natural Gas Corporation  
 UG 17 \_\_\_\_\_  
 MPP WP-1.1  
 Operating Report  
 Twelve Months Ended December 31, 2016

Line No.	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1															
2															
3															
4	Weather Normalization Adjustment	Promotional Advertising Adjustment	Restate Revenues	Low-Income Bill Assistance	Interest Coordination Adjustment	Pro Forma Wage Adjustment	Plant Additions	Rate Case Costs	Pro Forma Compliance Department	MAOP Deferral Amortization	Misc Charge Changes	CRM Adjustment	Pro Forma Revenue	Total Adjustments	Pro Forma Results of Operation
5															
6	R-1	R-2	R-3	R-4	P-1	P-2	P-3	P-4	P-5	P-6	P-7	P-8	P-9		
7															
8	11,337,843.88		(8,383,168.38)										2,520,322.00	5,474,997.51	106,367,685.32
9	4,134,187.90		(346,008.80)										766,252.00	4,554,431.10	86,564,576.16
10	15,472,031.78	-	(8,729,177.18)	-	-	-	-	-	-	-	-	-	3,286,574.00	10,029,428.61	192,932,261.48
11															
12															
13														0.00	810,183.03
14							199,943.90						1,933,517.00	2,133,460.90	23,349,915.30
15														0.00	100.00
16														0.00	91,471.08
17														0.00	7,975.85
18											(101,645.00)			-101,645.00	0.00
19														0.00	0.00
20	-	-	0.00	-	-	-	199,943.90	-	-	-	(101,645.00)	-	1,933,517.00	2,031,815.90	24,259,645.26
21	15,472,031.78	-	(8,729,177.18)	-	-	-	199,943.90	-	-	-	(101,645.00)	-	5,220,091.00	12,061,244.51	217,191,906.74
22															
23	10,051,636.13		(6,033,097.85)											4,018,538.27	113,326,696.33
24														0.00	0.00
25														0.00	-5,591,759.05
26														0.00	4,086,793.55
27														0.00	-4,183,654.74
28														0.00	-25,673.30
29	10,051,636.13	-	(6,033,097.85)	-	-	-	-	-	-	-	-	-	-	4,018,538.27	107,612,402.79
30															
31															
32														0.00	0.00
33														0.00	0.00
34														0.00	0.00
35														0.00	0.00
36														0.00	0.00
37														0.00	0.00
38														0.00	0.00
39														0.00	0.00
40														0.00	0.00
41														0.00	0.00
42														0.00	0.00
43	-	-	0.00	-	-	-	-	-	-	-	-	-	-	#	#
44															
45	626,926.73		(353,706.26)	-	-	-	8,101.73	-	-	-	(4,118.66)	-	211,518.09	488,721.63	17,435,062.16
46	4,793,468.93	-	(2,342,373.06)	-	-	-	191,842.17	-	-	-	(97,526.34)	-	5,008,572.91	7,553,984.61	92,144,441.79
47															
48															
49							16,165.96							16,165.96	535,154.70
50															
51															
52															
53							101,267.68		183,761.99	959,086.83				1,244,116.50	2,692,327.83
54							33,387.59							33,387.59	518,908.79

Cascade Natural Gas Corporation  
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 MPP WP-1.1  
 Operating Report  
 Twelve Months Ended December 31, 2016

Cascade Natural Gas Corporation  
 UG 17\_\_\_\_  
 MPP WP-1.1  
 Operating Report  
 Twelve Months Ended December 31, 2016

Line No.	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1															
2															
3															
4	Weather Normalization Adjustment	Promotional Advertising Adjustment	Restate Revenues	Low-Income Bill Assistance	Interest Coordination Adjustment	Pro Forma Wage Adjustment	Plant Additions	Rate Case Costs	Pro Forma Compliance Department	MAOP Deferral Amortization	Misc Charge Changes	CRM Adjustment	Pro Forma Revenue	Total Adjustments	Pro Forma Results of Operation
5															
6	R-1	R-2	R-3	R-4	P-1	P-2	P-3	P-4	P-5	P-6	P-7	P-8	P-9		
55						5,603.68								5,603.68	117,168.15
56						176,019.52								176,019.52	3,687,791.27
57						21,608.35								21,608.35	611,560.38
58						5,047.19								5,047.19	157,191.37
59						82,190.82								82,190.82	1,403,651.93
60						67,991.53								67,991.53	1,117,249.20
61						108,190.84								108,190.84	3,396,389.04
62														0.00	149,900.68
63														0.00	0.00
64	-	-	0.00	-	-	601,307.19	-	-	183,761.99	959,086.83	-	-	-	1,744,156.02	13,852,138.64
65															
66															
67						9,843.96								9,843.96	143,664.39
68						4.65								4.65	15,839.48
69						42,988.42								42,988.42	1,297,085.02
70						1,280.04								1,280.04	44,515.84
71						15,556.73								15,556.73	348,808.42
72						738.36								738.36	22,017.71
73						59,966.53								59,966.53	1,236,992.49
74						64,841.50								64,841.50	1,158,015.95
75						4,497.15								4,497.15	151,072.81
76	-	-	0.00	-	-	199,717.35	-	-	-	-	-	-	-	199,717.35	4,418,012.12
77	-	-	0.00	-	-	801,024.54	-	-	183,761.99	959,086.83	-	-	-	1,943,873.37	18,270,150.76
78															
79															
80														0.00	-2,727.79
81						26,016.44								26,016.44	548,914.53
82						61,048.33								61,048.33	5,145,122.60
83	58,685.95		(33,110.07)				\$758				(385.54)		19,799.99	45,748.72	823,816.46
84														0.00	795.98
85	58,685.95	-	(33,110.07)	-	-	87,064.77	758.39	-	-	-	(385.54)	-	19,799.99	132,813.49	6,515,921.78
86															
87															
88														0.00	0.00
89						(533,333)								-533,333.36	250,860.92
90															39,901.36
91															0.00
92	-	-	0.00	(533,333.36)	-	-	-	-	-	-	-	-	-	(533,333.36)	290,762.28
93															
94															
95														0.00	0.00
96														0.00	0.00
97		(4,916.59)												-4,916.59	0.00
98														0.00	0.00
99	-	(4,916.59)	0.00	-	-	-	-	-	-	-	-	-	-	(4,916.59)	0.00
100															
101															
102						\$447,508.06								447,508.06	6,031,663.84

Cascade Natural Gas Corporation  
 UG 17  
 MPP WP-1.1  
 Operating Report  
 Twelve Months Ended December 31, 2016

Cascade Natural Gas Corporation  
 UG 17  
 MPP WP-1.1  
 Operating Report  
 Twelve Months Ended December 31, 2016

Line No.	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
	Weather Normalization Adjustment	Promotional Advertising Adjustment	Restate Revenues	Low-Income Bill Assistance	Interest Coordination Adjustment	Pro Forma Wage Adjustment	Plant Additions	Rate Case Costs	Pro Forma Compliance Department	MAOP Deferral Amortization	Misc Charge Changes	CRM Adjustment	Pro Forma Revenue	Total Adjustments	Pro Forma Results of Operation
	R-1	R-2	R-3	R-4	P-1	P-2	P-3	P-4	P-5	P-6	P-7	P-8	P-9		
1															
2															
3															
4															
5															
6															
103						24.40								24.40	2,457,887.23
104								298,511.64						298,511.64	1,296,216.60
105														0.00	60,387.90
106														0.00	1,073,773.60
107						2,878.85			82,692.90					85,571.74	4,560,394.56
108														0.00	0.00
109		(49,800.45)												-49,800.45	0.00
110														0.00	774,898.59
111														0.00	1,238,673.51
112						246.58								246.58	33,089.78
113	-	(49,800.45)	0.00	-	-	450,657.89	-	298,511.64	82,692.90		-	-	-	782,061.98	17,526,985.62
114														0.00	-284,965.68
115	-	(49,800.45)	0.00	-	-	450,657.89	-	298,511.64	82,692.90		-	-	-	782,061.98	17,242,019.94
116															
117															
118															
119															
120							410,853.15					78,010.89		488,864.04	19,707,306.39
121														0.00	0.00
122														0.00	0.00
123														0.00	0.00
124														0.00	0.00
125														0.00	0.00
126														0.00	0.00
127	-	-	0.00	-	-	-	410,853.15	-	-	-	-	78,010.89	-	488,864.04	19,707,306.39
128															
129															
130														0.00	0.00
131															
132						82,922.45	211,115.03		13,138.98					307,176.46	4,402,810.27
133															
134															
135	994,304.42	11,491.08	(484,945.23)	112,000.01	164,896.14	(301,945.48)	(90,485.72)	(62,687.44)	(58,714.71)	(201,408.24)	(20,399.57)	(16,382.29)	1,047,642.31	1,093,365.29	4,253,207.74
136														0.00	0.00
137														0.00	1,031,914.19
138														0.00	0.00
139														0.00	0.00
140														0.00	-37,382.41
141	994,304.42	11,491.08	(484,945.23)	112,000.01	164,896.14	(301,945.48)	(90,485.72)	(62,687.44)	(58,714.71)	(201,408.24)	(20,399.57)	(16,382.29)	1,047,642.31	1,093,365.29	5,247,739.52
142	1,052,990.38	(43,225.96)	(518,055.30)	(421,333.35)	164,896.14	1,135,890.13	532,240.85	235,824.20	220,879.16	757,678.60	(20,785.11)	61,628.60	1,067,442.30	4,226,070.62	72,211,865.62
143	3,740,478.55	43,225.96	(1,824,317.76)	421,333.35	(164,896.14)	#####	(340,398.67)	(235,824.20)	(220,879.16)	(757,678.60)	(76,741.23)	(61,628.60)	3,941,130.61	3,327,913.98	19,932,576.16
144															
145															
146															
147															
148															
149															
150															

**Cascade Natural Gas Corporation**  
**UG 17\_\_\_\_\_**  
**MPP WP-1.2**  
**Rate Base**  
**Twelve Months Ended December 31, 2016**

<u>Line No:</u>	A	B
1		AMA
2		Twelve Months
3		Ended 12/31/2016
4	Total WA Plant in Service	677,314,165.19 See "Plant in Serv & Accum Depr" tab
5	Total WA Accumulated Depreciation	<u>(345,424,354.84) See "Plant in Serv &amp; Accum Depr" tab</u>
6	Net Plant in Service	\$331,889,810
7	WA Customer Advances for Construction	(\$3,771,590) See " Adv for Const. & Def Tax" tab
8	WA Deferred Taxes	(\$73,667,038) See " Adv for Const. & Def Tax" tab
9	WA Working Capital	<u>\$25,610,870 See "Working Capital" tab</u>
10	Total WA Rate Base	<u><b>\$280,062,051</b></u>







**Cascade Natural Gas Corporation**  
**UG 17 \_\_\_\_\_**  
**MPP WP-1.5**  
**Schedule of Investor-Supplied Working Capital**  
**Twelve Months Ended December 31, 2016**

Cascade Natural Gas Corporation Schedule of Investor-Supplied Working Capital System		
Line No.	Description	Total System
	(a)	(b)
1	Invested Capital	401,629,941.89
2	Operating Investments	333,641,208.79
3	Non-Operating Investments	31,260,829.36
4	Total Investments	\$364,902,038
5	Investor-Supplied Working Capital (Line 1 minus Line 4)	\$36,727,904
6	Ratio (Line 5 divided by Line 4)	10.065%
Cascade Natural Gas Corporation Schedule of Investor-Supplied Working Capital State of Washington		
Line No.	Description	Washington
	(a)	(b)
7	Utility Plant in Service	\$677,314,165
8	Accumulated Depreciation	(\$345,424,355)
9	Customer Advances for construction	(\$3,771,590)
10	Deferred Income Taxes	(\$73,667,038)
11	Total Average Operating Investments	\$254,451,182
12	Ratio (line 6)	10.065%
13	Working Capital Allowance (Line 11 times Line 12)	<b>\$25,610,870</b>

**Cascade Natural Gas Corporation**  
**UG 17 \_\_\_\_\_**  
**MPP WP-1.6**  
**Capital Structure Calculation**  
**Twelve Months Ended December 31, 2016**

<u>Line No:</u>	A	B	C	D
	<b>COST OF CAPITAL - Company</b>	% of CAPITAL	COST	WEIGHTED COST
1	Long Term Debt	50.00%	5.295%	2.648%
2	Preferred Stock	0.00%	0.000%	0.000%
3	Common Equity	50.00%	9.900%	4.950%
4	Total	<u>100.00%</u>		<u><b>7.598%</b></u>

Figures come from Tammy J Nygard Testimony Exhibit No. \_\_\_\_ (TJN-1T), page 3

**Cascade Natural Gas Corporation**  
**UG 17**  
**MPP WP-1.7**  
**State Allocation Formula**  
**Twelve Months Ended December 31, 2016**

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
	<b>CY 2015 Allocation Factors to be used in CY 2016</b>																			
1	Cascade Natural Gas Corporation				Cascade Natural Gas Corporation					Cascade Natural Gas Corporation					Cascade Natural Gas Corporation			Cascade Natural Gas Corporation		
2	State Allocation Formulas				Average No. of Employees <sup>1</sup>					Gross Plant Percentage <sup>2</sup>					Average Number of Customers			Rate Base Ratio		
3	2015				2015					2015					2015			2015		
4					Source: Customers Per Employee report															
5																				
6		Washington	Oregon	Total																
7					Mo-Yr	Washington District Employees (1)	Oregon District Employees (1)													
8	Customers	74.88%	25.12%	100.00%		Dec-14 169	55							Washington	204,868	74.88%				
9	Employees	73.72%	26.28%	100.00%		Jan-15 60	60							Oregon	68,732	25.12%				
10	Gross Plant	77.24%	22.76%	100.00%		Feb-15 168	60													
11						Mar-15 170	57													
12	<b>3-Factor Formula</b>	<b>75.28%</b>	<b>24.72%</b>	<b>100.00%</b>		Apr-15 173	61													
13						May-15 168	61													
14						Jun-15 168	61													
15						Jul-15 181	64													
16						Aug-15 181	65													
17						Sep-15 181	65													
18						Oct-15 178	67													
19						Nov-15 176	63													
20	Rate Base Ratio	76.55%	23.45%	100.00%		Dec-15 171	62													
21																				
22						2,253	801													
23																				
24																				
25																				
26																				
27																				
28																				
29																				
30																				
31																				
32																				
33																				
34																				
35																				
36																				
37																				
38																				
39																				
40																				
41																				

The following percentages are used for allocating interest on debt:

	2015 Average Rate Base	Plant Formula
Washington	239,600,696	76.55%
Oregon	73,387,620	23.45%
<b>Total</b>	<b>312,988,316</b>	<b>100.00%</b>

<sup>1</sup>Human Resources Department Monthly Employee Count Spreadsheet  
<sup>2</sup>JD Edwards Rate Base File  
<sup>3</sup>CC&B Revs, Bills, and Therms File

2015	WA <sup>3</sup>	OR <sup>3</sup>	Total
jan	204,762	68,437	273,199
feb	204,932	68,540	273,472
mar	204,772	68,528	273,300
apr	204,497	68,558	273,055
may	204,302	68,522	272,824
jun	203,865	68,384	272,249
jul	203,684	68,317	272,001
aug	203,821	68,375	272,196
sep	204,398	68,614	273,012
oct	205,350	69,045	274,395
nov	206,666	69,601	276,267
dec	207,363	69,868	277,231
<b>Average</b>	<b>204,868</b>	<b>68,732</b>	



**Cascade Natural Gas Corporation**

**UG 17\_\_\_\_\_**

**Michael P. Parvinen**

**ADJUSTMENT WORKPAPERS**

**Cascade Natural Gas Corporation**  
**UG 17 \_\_\_\_\_**  
**MPP WP-1.8**  
**Weather Normalization**  
**Twelve Months Ended December 31, 2016**

<u>Line No.</u>	<u>Description</u>	<u>Rate Effective</u> <u>9/1/2016</u>	<u>Therms</u> <u>Adjustment</u>	<u>Revenue at</u> <u>Restating</u> <u>Rate</u>	<u>Margin</u>
<b><u>Residential</u></b>					
1	Rate Schedule No. 503	\$ 0.79053	13,351,163	\$ 10,554,495	\$ 3,936,457
<b><u>Commercial</u></b>					
2	Rate Schedule No. 504	\$ 0.73912	5,593,392	\$ 4,134,188	\$ 1,376,422
<b><u>Industrial</u></b>					
3	Rate Schedule No. 505	\$ 0.62613	593,880	\$ 371,846	\$ 86,825
4	Rate Schedule No. 511	\$ 0.50534	814,309	\$ 411,503	\$ 20,692
5	<b><u>Totals</u></b>		<b>20,352,744</b>	<b>\$ 15,472,032</b>	<b>\$ 5,420,396</b>
<b><u>Gas Cost</u></b>					
Tariff Effective Nov. 1, 2016					
6	Change in Gas Cost - Residential 503				
7	(WACOG x Adjustment)	\$ 0.49569	13,351,163	\$ 6,618,038	
8	Change in Gas Cost - Commercial 504				
9	(WACOG x Adjustment)	\$ 0.49304	5,593,392	\$ 2,757,766	
10	Change in Gas Cost - Industrial 505				
11	(WACOG x Adjustment)	\$ 0.47993	593,880	\$ 285,021	
12	Change in Gas Cost - Industrial 511				
13	(WACOG x Adjustment)	\$ 0.47993	814,309	\$ 390,811	
14	Totals		20,352,744	\$ 10,051,636	
15		Weather	Actual Test Period	Net	
16		Normalized	Volumes	Volume	
17		Volumes		Adjustment	
18		BR WP-1.4	MCR-2, Column (H)		
19	Rate Schedule No. 503	120,189,407	106,838,244	13,351,163	
20	Rate Schedule No. 504	81,344,242	75,750,850	5,593,392	
21	Rate Schedule No. 505	11,417,671	10,823,791	593,880	
22	Rate Schedule No. 511	11,107,096	10,292,787	814,309	
				<u>20,352,744</u>	



**Cascade Natural Gas Corporation**  
**UG 17**\_\_\_\_  
**MPP WP-1.9**  
**PROMOTIONAL ADVERTISING EXPENSE ADJUSTMENT**  
**Twelve Months Ended December 31, 2016**

	A	B	C	D	E	F
Line No.			Amount	WA Allocated	WA Situs	
1	CENTURYLINK	Acct 300311214	0.25		0.25	913
2	PETTY CASH - BARBARA BURRITT	REIMBURSEMENT	20.00		20.00	913
3	Pendleton Babe Ruth	BANNER AT PARK	250.00			913
4	PENDLETON BUCKAROO BOOSTER	BUSINESS MEMBERSHIP	200.00			913
5	NORTHWEST GAS ASSOCIATION	Gas Night Western Conf	1,300.00	978.51		913
6	M KINGERY 4-16	Facebook promoted posts	9.37	7.05		913
7	M KINGERY 5-16	Facebook promotion	1.13	0.85		913
8	M KINGERY 8-16	Annual Fee	30.60	23.03		913
9	PACIFIC BASEBALL VENTURES- YA	2016 sponsor	875.00	658.61		913
10	PACIFIC BASEBALL VENTURES- YA	BB CAMPAIGN (2) 2016	537.50	404.58		913
11	COLUMBIA CENTER	RENT 8262-0316-SBV-01779	800.00	602.16		913
12	YAKIMA VALLEY PIPPINS	SPONSORSHIP	537.50	404.58		913
13	BRITTEN BANNERS INC	CUST: CASCADE NATURAL	13.93	10.49		913
14	COLUMBIA CENTER	LEASE RENT 8262-0316-SBV-0177	800.00	602.16		913
15	COLUMBIA CENTER	LEASE 8262-0316-SBV-01779	800.00	602.16		913
16	COLUMBIA CENTER	LEASE RENT	800.00	602.16		913
17						
18				4,896.34	20.25	
19	Total account 913				4,916.59	

	A	B	C	D	E	F
Line No.			Amount	WA Allocated	WA Situs	
20	T URLAND 5-16	MV Parks Foundation	250.00		250.00	930
21	UNITED WAY OF SKAGIT COUNTY	SPONSORSHIP CAMPAIGN T-SHI	5,000.00		5,000.00	930
22	MOUNT VERNON DOWNTOW ASSO	HOLIDAY KICK OFF	500.00		500.00	930
23	GRAYS HARBOR MOUNTED POSSE	arena sign	250.00		250.00	930
24	Greater Grays Harbor, Inc	MEMBERSHIP DUES	367.00		367.00	930
25	MASON COUNTY FOREST FESTIVA	QUARTER PAGE AD	125.00		125.00	930
26	IMAGE IN ACTION	Oysterfest Preview	250.00		250.00	930
27	HOQUIAM LOGGERS PLAYDAY INC	PROGRAM ADVERTISEMENT	135.00		135.00	930
28	VISUAL THINKING NORTHWEST, IN	YAKIMA RADIO-JUNE	1,518.00		1,518.00	930
29	TOWN & COUNTRY ADVERTISING	AD# A271673	71.00			930
30	TOWN & COUNTRY ADVERTISING	ACCT 20856 ROUND UP PROMO	71.00			930
31	TOWN & COUNTRY ADVERTISING	ACCT 20856	71.00			930
32	CENTURYLINK	ACCT 300311214	13.90			930
33	K MCCAULEY 6-16	Baker and Malheur County Fair	135.00			930
34	J.D. POWER AND ASSOCIATES	CUST 529326	17,142.41	12,903.09		930
35	MDUR 01-2016	MDUR Cross Charge 29995	883.44	664.97		930
36	MDUR 02-2016	MDUR Cross Charge 29995	263.25	198.15		930
37	MDUR 03-2016	MDUR Cross Charge 29995	1,761.06	1,325.55		930
38	MDUR 04-2016	MDUR Cross Charge 29995	1,159.39	872.67		930
39	ETS 04-2014	MDUR Cross Charge 20982	136.90	103.04		930
40	ETS 05-2016	MDUR Cross Charge 20982	61.15	46.03		930
41	MDUR 05-2016	MDUR Cross Charge 29995	980.15	737.76		930
42	MDUR 06-2016	MDUR Cross Charge 29995	471.98	355.26		930
43	MDUR 07-2014	MDUR Cross Charge 29995	227.74	171.42		930
44	MDUR 8-2016	MDUR Cross Charge 29995	423.00	318.39		930
45	MDUR 09-2016	MDUR Cross Charge 29995	1,327.52	999.22		930
46	MDUR 10-2016	MDUR Cross Charge 29995	1,192.37	897.50		930
47	MDUR 11-2016	MDUR Cross Charge 29995	4,898.20	3,686.88		930
48	MDUR 12-2016	MDUR Cross Charge 29995	6,137.30	4,619.55		930

**Cascade Natural Gas Corporation**  
**UG 17\_\_\_\_**  
**MPP WP-1.9**  
**PROMOTIONAL ADVERTISING EXPENSE ADJUSTMENT**  
**Twelve Months Ended December 31, 2016**

49	TRI-CITY REGIONAL CHAMBER OF	6540	13,875.00	10,443.71		930
50	TRI-CITY REGIONAL CHAMBER OF	NEW SIGN SPONSOR	500.00	376.35		930
51	HOME BUILDERS ASSOCIATION	CAPITOL SPONSOR	1,500.00	1,129.05		930
52	BISMARCK TRIBUNE - advertising	Acct 104-60001147	109.67	82.55		930
53	A BERGER 8-16	Job No 90-21.23-16 & 90-24.25	120.85	90.96		930
54	CHERRY CREEK RADIO		650.00	489.26		930
55	M COWLISHAW 4-16	General Outreach images	42.50	31.99		930
56	TOWN TOYOTA CENTER	sponsorship	1,133.34	853.07		930
57	TOWN TOYOTA CENTER	photo for Dasherboard Artwork	12.00	9.03		930
58						
59				41,405.45	8,395.00	
60	Total Account 930.1				49,800.45	

**Cascade Natural Gas Corporation**  
**UG 17**  
**MPP WP-1.10**  
**Restate Revenues**  
**Twelve Months Ended December 31, 2016**

	A	B	C	D	E	F	G	H	I
<b><u>Restated Gas Cost Revenues</u></b>									
			Weather Normalized Therms	Gas Cost Rate/Rev. Sen.	Gas Cost Revenue				
<u>Line No.</u>									
1	503	MCR-2, Col. O, Ln 22	120,189,407	0.49569	\$59,576,687				
2	504	MCR-2, Col. O, Ln 34	81,344,242	0.49304	\$40,105,965				
3	505	MCR-2, Col. H, Ln 52	11,417,671	0.47993	\$5,479,683				
4	511	MCR-2, Col. H, Ln 70	11,107,096	0.47993	\$5,330,629				
5	570	MCR-2, Col. H, Ln 92	3,848,935	0.46687	<u>\$1,796,952</u>				
6	Total Restate Gas Cost Revenue				\$112,289,916				
	Total Gas Cost Revenue								
7	Total Operating Revenue Tab (MCR WP-1.1, Column Q, Line 5)						110,133,417		Revenue Adjustment
8	Weather Normalization Adj. Tab (MCR WP-1.10, Col. D, Line 14)						10,051,636		
9	Net Unbilled and Deferrals (MCR WP- 1.1, Column Q, Line 35)								
10	Sales & Transportation combined equal \$834,041								
						Sales	488,032	\$120,673,084	<b>(\$8,383,168)</b>
						Transportation	346,009	\$346,009	<b>(\$346,009)</b>
<b><u>Restated Gas Costs</u></b>									
	Schedules		Weather Normalized Therms	Commodity Rate	Demand Rate		Total Gas Cost Rate w/out Rev. Sen.	Gas Costs	
<u>Line No.</u>									
11	503		120,189,407	0.30640	0.16864		0.47504	\$57,094,776	
12	504		81,344,242	0.30640	0.16610		0.47250	\$38,435,154	
13	505		11,417,671	0.30640	0.15355		0.45995	\$5,251,558	
14	511		11,107,096	0.30640	0.15355		0.45995	\$5,108,709	
15	570		3,848,935	0.30640	0.14105		0.44745	<u>\$1,722,206</u>	
16	Total Restated Gas Costs							\$107,612,403	Gas Cost Adjustment
17	Total Booked Gas Costs (Exhibit MPP-2, Column (1), row 5 plus Weather Normalization gas costs (MPP WP 1.5, column (D), row 14)							\$113,645,501	<b>(\$6,033,098)</b>

**Cascade Natural Gas Corporation**  
**UG 17\_\_\_\_\_**  
**MPP WP-1.11**  
**Low-Income Bill Assistance**  
**Twelve Months Ended December 31, 2016**

Amounts included in Test Year that need to be removed due to implementing a new recovery mechanism

Line No.	A	B
		<b>Amount booked to Account 908, Customer Assistance</b>
	<b>Month</b>	<b>Expense</b>
1	Jan	66,667
2	Feb	66,667
3	Mar	66,667
4	Apr	66,667
5	May	66,667
6	Jun	66,667
7	Jul	66,667
8	Aug	66,667
9	Total	<b><u><u>\$533,333</u></u></b>

**Cascade Natural Gas Corporation**  
**UG 17\_\_\_\_\_**  
**MPP WP-1.12**  
**Interest Coordination Adjustment**  
**Twelve Months Ended December 31, 2016**

	A	B	C	D	E	F	G
	Washington						
Line No.	Rate Base	Avg Cost of		Test period		State and	
1	12/31/2016	Debt	Subtotal	Interest Expense	Adjustment	F.I.T.	<b>Total Adjust</b>
2	300,860,726	2.65%	7,966,792	8,752,012	(785,220)	0.21000	<b><u>164,896</u></b>

**Cascade Natural Gas Corporation**  
**UG 17**  
**MPP WP-1.13**  
**Pro Forma Wage Adjustment**  
**Twelve Months Ended December 31, 2016**

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Line No.	Account Number	Annual Wages 2016 [1] Non-Capital	Wage Increase Date	Annual Wage Year-to-date [1] Prior to increase	[2]	Annualize 2016 wage increase	Total Wages	2017 Wage Increase [2]	2017 Wage Increase	2017 Total Wages	2018 Wage Increase	2018 Wage Wages	Total Wage Adjustment	
1	Non-Union	\$5,559,294.33	Jan 1 2016	\$0.00	4.00%	\$0.00	\$5,559,294.33	3.97%	\$220,672.71	\$5,779,967.04	3.97%	\$229,435.06	\$6,009,402.10	\$450,107.77
3	Union	\$8,859,248.02	Apr 1 2015	\$2,308,180.69	3.10%	\$71,553.60	\$8,930,801.62	3.10%	\$276,854.85	\$9,207,656.47	3.10%	\$285,437.35	\$9,493,093.82	\$633,845.80
4		\$13,816,265.91		\$8,816,575.59		\$71,553.60	\$14,490,095.95		\$497,527.56	\$14,987,623.51		\$514,872.41		\$1,083,953.57
7	Employer FICA												7.65%	\$82,922.45
10	Non-Union	28130		198,112.25		\$0.00	\$198,112.25	4.00%	\$7,924.49	\$206,036.74	4.00%	\$8,241.47	\$214,278.21	\$16,165.96
11		28700		1,241,025.44		\$0.00	\$1,241,025.44	4.00%	\$49,641.02	\$1,290,666.46	4.00%	\$51,626.66	\$1,342,293.12	\$101,267.68
12		28710		352,014.66		\$0.00	\$352,014.66	4.00%	\$14,080.59	\$366,095.25	4.00%	\$14,643.81	\$380,739.06	\$28,724.40
13		28740		359,591.66		\$0.00	\$359,591.66	4.00%	\$14,383.67	\$373,975.32	4.00%	\$14,959.01	\$388,934.34	\$29,342.68
14		28780		7,309.40		\$0.00	\$7,309.40	4.00%	\$292.38	\$7,601.78	4.00%	\$304.07	\$7,905.85	\$596.45
15		28800		312,094.92		\$0.00	\$312,094.92	4.00%	\$12,483.80	\$324,578.71	4.00%	\$12,983.15	\$337,561.86	\$25,466.95
16		28850		120,636.82		\$0.00	\$120,636.82	4.00%	\$4,825.47	\$125,462.29	4.00%	\$5,018.49	\$130,480.79	\$9,843.96
17		28870		8,996.49		\$0.00	\$8,996.49	4.00%	\$359.86	\$9,356.35	4.00%	\$374.25	\$9,730.61	\$734.11
18		28920		62,790.16		\$0.00	\$62,790.16	4.00%	\$2,511.61	\$65,301.77	4.00%	\$2,612.07	\$67,913.84	\$5,123.68
19		28930		11,787.95		\$0.00	\$11,787.95	4.00%	\$471.52	\$12,259.46	4.00%	\$490.38	\$12,749.84	\$961.90
20		29030		326,377.83		\$0.00	\$326,377.83	4.00%	\$13,055.11	\$339,432.94	4.00%	\$13,577.32	\$353,010.26	\$26,632.43
21		29030A		357,965.16		\$0.00	\$357,965.16	3.80%	\$13,602.68	\$371,567.84	3.80%	\$14,119.58	\$385,687.41	\$27,722.25
22		29200		1,695,592.62		\$0.00	\$1,695,592.62	4.00%	\$67,823.70	\$1,763,416.32	4.00%	\$70,536.65	\$1,833,952.98	\$138,360.36
23		29200A		491,564.80		\$0.00	\$491,564.80	3.80%	\$18,679.46	\$510,244.26	3.80%	\$19,389.28	\$529,633.54	\$38,068.74
24		29260		13,434.17		\$0.00	\$13,434.17	4.00%	\$537.37	\$13,971.54	4.00%	\$558.86	\$14,530.40	\$1,096.23
26		5,559,294.33		0.00		0.00	5,559,294.33		220,672.71	5,779,967.04		229,435.06	6,009,402.10	450,107.77
27	Union	2488												
28		28710		65,642.86	3.10%	\$498.85	\$66,141.71	3.10%	\$2,050.39	\$68,192.10	3.10%	\$2,113.96	\$70,306.05	\$4,663.19
29		28720		78,031.01	3.10%	\$649.86	\$78,680.87	3.10%	\$2,439.11	\$81,119.97	3.10%	\$2,514.72	\$83,634.69	\$5,603.68
30		28740		2,069,470.97	3.10%	\$15,410.61	\$2,084,881.58	3.10%	\$64,631.33	\$2,149,512.91	3.10%	\$66,634.90	\$2,216,147.81	\$146,676.84
31		28750		304,520.10	3.10%	\$2,291.20	\$306,811.30	3.10%	\$9,511.15	\$316,322.45	3.10%	\$9,806.00	\$326,128.45	\$21,608.35
32		28760		68,748.62	3.10%	\$676.14	\$69,424.76	3.10%	\$2,152.17	\$71,576.92	3.10%	\$2,218.88	\$73,795.81	\$5,047.19
33		28780		1,150,953.10	3.10%	\$8,588.47	\$1,159,541.57	3.10%	\$35,945.79	\$1,195,487.36	3.10%	\$37,060.11	\$1,232,547.47	\$81,594.37
34		28790		945,193.09	3.10%	\$7,978.87	\$953,171.96	3.10%	\$29,548.33	\$982,720.29	3.10%	\$30,464.33	\$1,013,184.62	\$67,991.53
35		28800		1,143,221.87	3.10%	\$10,109.03	\$1,153,330.90	3.10%	\$35,753.26	\$1,189,084.16	3.10%	\$36,861.61	\$1,225,945.77	\$82,723.89
36		28860		73.92	3.10%	\$0.00	\$73.92	3.10%	\$2.29	\$76.21	3.10%	\$2.36	\$78.57	\$4.65
37		28870		595,618.26	3.10%	\$4,472.02	\$600,090.28	3.10%	\$18,602.80	\$618,693.08	3.10%	\$19,179.49	\$637,872.56	\$42,254.30
38		28880		18,538.70	3.10%	\$106.14	\$18,644.84	3.10%	\$577.99	\$19,222.83	3.10%	\$595.91	\$19,818.74	\$1,280.04
39		28890		216,222.85	3.10%	\$1,828.03	\$218,050.88	3.10%	\$6,759.58	\$224,810.46	3.10%	\$6,969.12	\$231,779.58	\$15,556.73
40		28900		9,325.17	3.10%	\$142.28	\$9,467.45	3.10%	\$293.49	\$9,760.94	3.10%	\$302.59	\$10,063.53	\$738.36
41		28920		764,674.30	3.10%	\$6,301.45	\$770,975.74	3.10%	\$23,900.25	\$794,875.99	3.10%	\$24,641.16	\$819,517.15	\$54,842.85
42		28930		879,038.64	3.10%	\$8,028.95	\$887,067.58	3.10%	\$27,499.10	\$914,566.68	3.10%	\$28,351.57	\$942,918.24	\$63,879.61
43		28940		61,214.12	3.10%	\$604.96	\$61,819.08	3.10%	\$1,916.39	\$63,735.47	3.10%	\$1,975.80	\$65,711.27	\$4,497.15
44		29020		359,204.24	3.10%	\$3,199.16	\$362,403.40	3.10%	\$11,234.51	\$373,637.91	3.10%	\$11,582.78	\$385,220.68	\$26,016.44
45		29030		96,110.14	3.10%	\$604.40	\$96,714.54	3.10%	\$2,998.15	\$99,712.69	3.10%	\$3,091.09	\$102,803.78	\$6,693.64
46		29200		1,779.61	3.10%	\$6.90	\$1,786.51	3.10%	\$55.38	\$1,841.89	3.10%	\$57.10	\$1,898.99	\$119.38
47		29210		387.61	3.10%	\$0.00	\$387.61	3.10%	\$12.02	\$399.63	3.10%	\$12.39	\$412.01	\$24.40
48		29260		28,313.03	3.10%	\$0.00	\$28,313.03	3.10%	\$877.70	\$29,190.73	3.10%	\$904.91	\$30,095.65	\$1,782.62
49		29350		2,965.83	3.10%	\$56.30	\$3,022.13	3.10%	\$93.69	\$3,115.82	3.10%	\$96.59	\$3,212.41	\$246.58
50		8,859,248.02		2,308,180.69		71,553.60	8,930,801.62		276,854.85	9,207,656.47		285,437.35	9,493,093.82	633,845.80
5110: O&M Straight time allocated to CNG by Business Unit for 2016														
51	4760500 MDUR Cross Charges to CNGC			1,036,861.35				0.00%	0.00	1,036,861.35	0.00%	0	1,036,861.35	0.00
52	4763400 Mapping & Design			115,428.85				4.00%	4,617.15	120,046.00	4.00%	4801.84016	124,847.84	9,418.99
53	4766000 MDU Allocated Costs			423,581.69				4.00%	16,943.27	440,524.96	4.00%	17620.9983	458,145.96	34,564.27
54	4766200 IGC Allocated Costs			208,965.05				4.00%	8,358.60	217,323.65	4.00%	8692.94608	226,016.60	17,051.55
55	4767000 Credit and Collections			153,109.92				4.00%	6,124.40	159,234.32	4.00%	6369.372672	165,603.69	12,493.77
56	4767100 Customer Services, Dir			84,449.44				4.00%	3,377.98	87,827.42	4.00%	3513.096704	91,340.51	6,891.07
57	4767200 Meridian-Cust Svc Ctr			1,024,805.29				4.00%	40,992.21	1,065,797.50	4.00%	42631.90006	1,108,429.40	83,624.11

**Cascade Natural Gas Corporation**  
**UG 17 \_\_\_\_\_**  
**MPP WP-I.13**  
**Pro Forma Wage Adjustment**  
**Twelve Months Ended December 31, 2016**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
58	4767300 Customer Development/Programs				208,344.85				4.00%	8,333.79	216,678.64	4.00%	8667.14576	225,345.79	17,000.94
59	4767400 Scheduling				159,743.65				4.00%	6,389.75	166,133.40	4.00%	6645.33584	172,778.73	13,035.08
60	4767500 IT Risk Mgt				250,606.53				4.00%	10,024.26	260,630.79	4.00%	10425.23165	271,056.02	20,449.49
61	4767600 Information Tech, Dir				39,737.97				4.00%	1,589.52	41,327.49	4.00%	1653.099552	42,980.59	3,242.62
62	4767700 Communications				29,392.47				4.00%	1,175.70	30,568.17	4.00%	1222.726752	31,790.90	2,398.43
63	4767800 Information Systems				558,174.55				4.00%	22,326.98	580,501.53	4.00%	23220.06128	603,721.59	45,547.04
64	4767900 Mobile Services Manager				54,777.31				4.00%	2,191.09	56,968.40	4.00%	2278.736096	59,247.14	4,469.83
65	4768000 Office Services				9,465.55				4.00%	378.62	9,844.17	4.00%	393.76688	10,237.94	772.39
					<u>4,357,444.47</u>					<u>132,823.32</u>	<u>4,490,267.79</u>		<u>138,136.26</u>	<u>4,628,404.05</u>	<u>270,959.58</u>

Notes:  
 [1] Provided by Cascade Human Resources Accounting System  
 [2] Union increase from the 2015 Agreement between CNGC and Local No. 121-C of the International Chemical Workers' Union Council/UFCW

**Cascade Natural Gas Corporation**  
**UG 17 \_\_\_\_\_**  
**MPP WP-1.14**  
**Pro Forma Plant Additions**  
**Twelve Months Ended December 31, 2016**

<u>Ln.</u>	A	B	C	D	E
1	Investment from MPP-6			\$ 18,072,319.66	
2	2016 Property Tax Rate [1]	1.16817%			
3	Property Tax			211,115.03	
4	New Revenue Associated with existing customer on Funding Project 315607 [2]			\$199,944	
5	Total Investment		Ln 1	18,072,319.66	
6	Depreciation Expense		From Exhibit No. MPP-6	410,853.15	410,853.15
7	Accumulated Depr. (Avg)		Ln 6 / 2	205,426.57	
8	Accum Tax depreciation		Ln 5 *3.75%	677,711.99	
9	Deferred Tax		(Ln 8 - Ln 6) * .35	93,400.59	
10	Accum Def Tax (Avg)		Ln 9 / 2	46,700.30	
11	FIT		Ln 6 * .35		143,798.60
12	Rate Bate			17,820,192.79	

## Notes:

[1]	2015 Assessment (Final)	222,755,000.00
	Actual taxes to be paid in 2016	2,602,152.29
	Effective Tax Rate	0.0116817
[2]	Funding Project expected incremental volumes per year	6,500,000.00
	Rate schedule 663 average rate	0.0307606
	Total incremental revenue	\$199,944



**Cascade Natural Gas Corporation**  
**UG 17\_\_\_\_\_**  
**MPP WP-1.15**  
**Rate Case Costs**  
**Twelve Months Ended December 31, 2016**

<u>Line No.</u>	A	B 2017 est.	C 2016	D Total
1	Concentrix	\$ 27,313.75	\$ 5,656.80	\$ 32,970.55
2	Black & Veatch	\$ 219,901.15	\$ 66,715.92	\$ 286,617.07
3	McDowell Rackner	\$ 51,296.74	\$ 37,260.18	\$ 88,556.92
4	Rate Case Costs	\$ 298,511.64	\$ 109,632.90	\$ 408,144.54
5		Less 2016 Actual Expense		\$ 109,632.90
6	Adjustment			<b><u>\$ 298,511.64</u></b>

**Cascade Natural Gas Corporation**  
**UG 17\_\_\_\_\_**  
**MPP WP-1.16**  
**Pro Forma Compliance Department**  
**Twelve Months Ended December 31, 2016**

<u>Line No.</u>	<u>A</u> <u>Start Date</u>	<u>B</u> <u>Title</u>	<u>C</u> <u>Wage</u>	<u>D</u>	<u>E</u> <u>O&amp;M</u>	<u>F</u> <u>CAP</u>	<u>G</u> <u>O&amp;M</u>	<u>H</u> <u>CAP</u>	<u>I</u> <u>2017</u>	<u>J</u> <u>WA Allocation %</u>	<u>K</u> <u>Pro Forma Adj</u>
1	2017 New Position	Dir, MAOP Validation	\$48.08	2,080.00	100	0	100,006	0	\$ 100,006	77.24%	77,244.94
2	2017 New Position	Engineer -System Integrity	\$35.54	2,080.00	100	0	73,923	0	\$ 73,923	77.24%	57,098.28
3	2017 New Position	Engineer -System Integrity	\$30.76	2,080.00	100	0	63,981	0	\$ 63,981	77.24%	49,418.77
							237,910		<b>\$ 237,910</b>		<b>\$ 183,762</b>
4		Loading Factor								45.00%	\$82,693
5		FICA								7.15%	\$13,139
6	Total Incremental Pro Forma Increase										<b>\$ 279,594</b>

**Cascade Natural Gas Corporation**  
**UG 17\_\_\_\_\_**  
**MPP WP-1.17**  
**MAOP Deferral Amortization**  
**Twelve Months Ended December 31, 2016**

<u>Line No.</u>	A	B
1	2016 Actual Deferral [1]	2,219,857
2	2017 Estimated Deferral	5,000,000
3	2018 Estimate through May 31	<u>2,371,011</u>
4	Total Estimated Deferral through 2017	9,590,868
5	Amortization Period (years) <sup>1</sup>	<u>10</u>
6	Annual Amortization	<u><u>\$959,087</u></u>

<sup>1</sup>Remaining period of the program after rate case effective date

Notes:

[1] Cascade Exhibit No. \_\_RP-2, December 2016 MAOP Deferred Costs Balance

**Cascade Natural Gas Corporation**  
**UG 17 \_\_\_\_\_**  
**MPP WP-1.18**  
**Miscellaneous Charges**  
**Twelve Months Ended December 31, 2016**

Line No.	A Name of Fee	B Fee Amount Current Rate Sch. 200	C Instances the Fee was Charged in Test Year [1]	D Current Revenue	E Proposed Fees [2]	F Proposed Revenue	G Impact on Revenue	H Percentage Change in Fee
1	Disconnect Visit Charge	\$10	1297	\$12,970	\$12	\$15,564	\$2,594	20%
2	Returned Check Charge	\$18	4059	\$73,062	\$21	\$85,239	\$12,177	17%
3	Pilot Light	\$20	271	\$5,420	\$24	\$6,504	\$1,084	20%
4	New Premise Charge	\$45	2916	\$131,220	\$0	\$0	(\$131,220)	-100%
5	Reconnect - business hours	\$24	1865	\$44,760	\$28	\$52,220	\$7,460	17%
6	Reconnect - after hours	\$60	626	\$37,560	\$70	\$43,820	\$6,260	17%
							(\$101,645)	

\* See [https://www.bls.gov/data/inflation\\_calculator.htm](https://www.bls.gov/data/inflation_calculator.htm) for the CPI calculator used to determine how much the fees need to be increased to ensure the cost in today's dollars is equal to the cost the fees had when they were established in

**Cascade Natural Gas Corporation**  
**UG 17 \_\_\_\_\_**  
**MPP WP-1.19**  
**CRM Adjustment (a)**  
**Twelve Months Ended December 31, 2016**

<u>Line No.</u>	A	B	C	D
1	CRM Investment from UG-160788		14,908,023	
2	AMA of CRM Investment in Test Year		11,884,345	
3	Plant adjustment to match CRM Revenue Adjustment with Investment		<u>3,023,678</u>	
4	Total Investment	<b>3,023,678</b>		
				Depreciation Expense Adjustment
5	Depreciation Expense - Rate 2.58%	78,011		78,011
6	Accumulated Depr. (Avg)	<b>39,005</b>		
7	Accum Tax depreciation	113,388		
8	Deferred Tax	12,382		
9	Accum Def Tax (Avg)	<b>6,191</b>		
10	Rate Bate	<b>2,978,481</b>		

Cascade Natural Gas Corporation															Cascade Natural Gas Corporation															Cascade Natural Gas Corporation														
EQ 17															EQ 17															EQ 17														
MPP WP-1.20															MPP WP-1.20															MPP WP-1.20														
CRM Adjustment (b)															CRM Adjustment (b)															CRM Adjustment (b)														
Twelve Months Ended December 31, 2016															Twelve Months Ended December 31, 2016															Twelve Months Ended December 31, 2016														
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB																	
			AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA																
			2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016																	
			PRD	PRD	PRD	PRD	PRD	PRD	PRD	PRD	PRD	PRD	PRD	PRD	PRD	PRD	PRD	PRD	PRD	PRD	PRD	PRD	PRD	PRD	PRD	PRD	PRD																	
			July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul																	
			***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***																	
			00047	00047	00047	00047	00047	00047	00047	00047	00047	00047	00047	00047	00047	00047	00047	00047	00047	00047	00047	00047	00047	00047	00047	00047	00047																	
Line No.	Work Order	Funding Project	Description	Status	Contract	Plant	Plant Rate																																					
1	0019978	FP-200687	CRM RPL ANACORTES STEEL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																	
2	00212755	FP-200687	- R-106114 Mount Vernon	2763	4.13%																																							
3	00215109	FP-200687	- R-091114 Mount Vernon	3801	3.33%																																							
4	00215113	FP-200687	- R-092414 Mount Vernon	3801	3.33%																																							
5	00215113	FP-200687	- R-091514 Mount Vernon	3801	3.33%																																							
6	00224186	FP-200687	- R-2 PE STL Anacortes Phase 3 S 1	18	1.25%																																							
7	00224186	FP-200687	- R-2 PE STL Anacortes Phase 3 S 2	18	1.25%																																							
8	00224189	FP-200687	- R-2 PE Anacortes Phase 3 S 3	18	1.25%																																							
9	00224190	FP-200687	- R-2 PE Anacortes Phase 3 S 4	18	1.25%																																							
10	00224191	FP-200687	- R-2 PE Main Anacortes Phase 3 S 5	18	1.25%																																							
11	00224192	FP-200687	- R-2 PE Main Anacortes Phase 3 S 6	18	1.25%																																							
12	00215195	FP-200687	- R-2 PE Main Anacortes Phase 4 Station 1	18	1.25%																																							
13	00228276	FP-300886	CRM Y BELLINGHAM HP LINE REPL	Open	Mount Vernon	2762	1.25%																																					
14	00228279	FP-302663	CRM BELLINGHAM BRIDGE CROSSINGS RMV	Open	Bellingham	2780	1.92%																																					
15	00227163	FP-302663	- 2" Steel Main - Bellingham	Open	Bellingham	2762	1.82%																																					
16	00227166	FP-302663	- CRM Bridge Crossing	Open	Bellingham	2762	1.82%																																					
17	00228179	FP-302663	- R HP Replacement	Open	Bellingham	2780	1.92%																																					
18	00228179	FP-302663	- CRM MANHATTAN RIVER BR BRIDGE RPL	Open	Bellingham	2780	1.92%																																					
19	00215882	FP-304212	CRM C GRANDVIEW HP LINE 4 RPL	Open	Yakima	2782	1.25%																																					
20	00215841	FP-307024	CRM GARFIELD CREEK BRIDGE REPL	Open	Bellingham	2762	1.25%																																					
21	00232111	FP-307024	CRM MANHATTAN RIVER BRIDGE RPL	Open	Yakima	2782	1.25%																																					
22	00232111	FP-307024	CRM MANHATTAN RIVER BRIDGE RPL	Open	Yakima	2782	1.25%																																					
23	0019977	FP-200686	- Longview Barre Steel Replacement - Phase II	Open	Longview	2762	1.82%																																					
24	00213338	FP-200686	- Longview Barre Steel Replacement - Phase III	Open	Longview	2762	1.82%																																					
25	00213338	FP-200686	- Longview Barre Steel Replacement - Phase IV	Open	Longview	2762	1.82%																																					
26	00213338	FP-200686	- Longview Barre Steel Replacement - Phase V	Open	Longview	2762	1.82%																																					
27	00213338	FP-200686	- Phase 4, Part A	Open	Longview	2762	1.82%																																					
28	00213338	FP-200686	- Phase 4, Part B	Open	Longview	2762	1.82%																																					
29	00213338	FP-200686	- Phase 4, Part C	Open	Longview	2762	1.82%																																					
30	00228251	FP-200686	- Phase 4, Part A	Open	Longview	2762	1.82%																																					
31	00228251	FP-200686	- Phase 4, Part B	Open	Longview	2762	1.82%																																					
32	00228251	FP-200686	- Phase 4, Part C	Open	Longview	2762	1.82%																																					
33	00228251	FP-200686	- Phase 4, Part D	Open	Longview	2762	1.82%																																					
34	00228251	FP-200686	- Phase 4, Part E	Open	Longview	2762	1.82%																																					
35	00215180	FP-300686	CRM KELLIS MOUNTAIN BRIDGE REPLACEMENT	Open	Longview	2762	1.82%																																					
36	00219997	FP-307212	CRM KELLIS GRADE-2 BRIDGE RELOCATE	Open	Longview	2762	1.82%																																					
37	00223242	FP-307627	CRM BERKSHIRE HWY 1 CASING REMOVAL	Open	Bellingham	2782	1.25%																																					
38	00199885	FP-300691	RL # HP MAIN ZILLAH	Open	Walla Walla	2782	1.25%																																					
39	00199885	FP-300691	RL # HP MAIN ZILLAH	Open	Walla Walla	2782	1.25%																																					
40	00228251	FP-300691	RL # HP MAIN ZILLAH	Open	Walla Walla	2782	1.25%																																					
41	00218444	FP-307140	CRM COLLEGE PLACE CARS PROJECT	Open	Walla Walla	2762	1.82%																																					
42	00218444	FP-307140	CRM COLLEGE PLACE CARS PROJECT	Open	Walla Walla	2762	1.82%																																					
43	00218444	FP-307140	CRM COLLEGE PLACE CARS PROJECT	Open	Walla Walla	2762	1.82%																																					
44	00220709	FP-307023	CRM SHELDON # HP BRIDGE REPLACEMENT	Open	Aberdeen	2762	1.82%																																					
45	00176943	FP-311701	FP HP WEDDIE CANYON - 1ST # 4 PARS	Open	Aberdeen	2762	1.82%																																					
46	00176943	FP-311701	FP HP WEDDIE CANYON - 1ST # 4 PARS	Open	Kennewick	2762	1.82%																																					
47	00176943	FP-311701	FP HP WEDDIE CANYON - 1ST # 4 PARS	Open	Kennewick	2762	1.82%																																					
48	00176943	FP-311701	FP HP WEDDIE CANYON - 1ST # 4 PARS	Open	Kennewick	2762	1.82%																																					
49	00176943	FP-311701	FP HP WEDDIE CANYON - 1ST # 4 PARS	Open	Kennewick	2762	1.82%																																					
50	00176943	FP-311701	FP HP WEDDIE CANYON - 1ST # 4 PARS	Open	Kennewick	2762	1.82%																																					
51	00215982	FP-300393	CRM CAMP CREEK EXPOSED BR REPLACEMENT	Open	Aberdeen	2762	1.25%																																					
52	00215982	FP-300393	CRM CAMP CREEK EXPOSED BR REPLACEMENT	Open	Aberdeen	2762	1.25%																																					
53	00215982	FP-300393	CRM CAMP CREEK EXPOSED BR REPLACEMENT	Open	Aberdeen	2762	1.25%																																					
54	00215982	FP-312041	CRM ANDERSON BR REPLACEMENT	Open	Yakima	2762	1.82%																																					
55	00215982	FP-312041	CRM ANDERSON BR REPLACEMENT	Open	Yakima	2762	1.82%																																					
56	00215982	FP-312041	CRM ANDERSON BR REPLACEMENT	Open	Yakima	2762	1.82%																																					
57	00215982	FP-312041	CRM ANDERSON BR REPLACEMENT	Open	Yakima	2762	1.82%																																					
58	00215982	FP-312041	CRM ANDERSON BR REPLACEMENT	Open	Yakima	2762	1.82%																																					
59	00215982	FP-312041	CRM ANDERSON BR REPLACEMENT	Open	Yakima	2762	1.82%																																					

**Cascade Natural Gas Corporation**  
**UG 17\_\_\_\_\_**  
**MPP WP-1.21**  
**Revenue Adjustment**  
**Twelve Months Ended December 31, 2016**

<u>Line No.</u>	A	B	C	D
1	Projected Revenue adjustment using Weather Normalized volumes at current margin rates			
2	Per Rosales Exhibit MCR-2 (Sum. Of Rev by Rate Schd tab, Col. (K) Ln 301)			8,908,259.54
3	Less Weather normalization Margin Adjustment (MCR WP-1.10, Col. E, Ln 5)			(5,420,395.66)
4	Add Annualized CRM Rev. (Sum. Of Rev by Rate Schd tab, Col. (N) Ln 301)			1,996,287.22
5	Less Actual Booked CRM (MCR WP-1.1, Col. Q, Ln 13)			(264,059.74)
6	Revenue adjustment associated with annualizing the CRM rate			<b>5,220,091</b>
7		(MCR WP-1.1, Col. V, Ln 8)	Res	2,520,322
8		(MCR WP-1.1, Col. V thru Z, Ln 8)	Comm& Indust	766,252
9		(MCR WP-1.1, Col. AA & AB, Ln 8)	Trans	1,933,517
10			Total	----- 5,220,091

Cascade Natural Gas Corporation UG 17 MPP WP-1.23 Working Capital Work Paper Twelve Months Ended December 31, 2016 <i>Figures are exported from JDE the company's accounting software</i>													Cascade Natural Gas Corporation UG 17 MPP WP-1.23 Working Capital Work Paper Twelve Months Ended December 31, 2016 <i>Figures are exported from JDE the company's accounting software</i>												
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T						
Line No.	Acct #	Description	December 2015	January 2016	February 2016	March 2016	April 2016	May 2016	June 2016	July 2016	August 2016	September 2016	October 2016	November 2016	December 2016	AMA Total	Invested Capital	Operating Investment	Non-operating Investment	Working Capital					
1																									
2	1012	Gas Plant In Service	841,287,581.38	844,250,997.02	845,780,274.45	850,849,571.23	852,735,883.73	855,868,544.55	864,307,499.26	868,541,029.21	869,411,162.35	875,369,750.46	879,842,689.62	881,539,577.07	889,631,646.79	862,829,716.09				862,829,716.09					
3	1062	Gas Plant Completed Not Classified	28,896,553.83	27,565,439.22	27,308,385.52	25,405,445.93	26,448,610.50	26,356,690.80	20,673,671.90	20,155,872.41	31,410,364.16	29,294,995.76	31,135,493.36	31,619,119.32	33,062,917.12	27,363,068.70					27,363,068.70				
4	02-107*	CWIP - Gas	10,555,875.93	9,501,126.40	10,899,019.84	10,951,252.41	11,303,827.66	13,181,373.25	17,648,079.60	18,641,575.69	9,965,389.17	10,944,845.09	11,645,573.12	13,934,906.95	12,898,869.82	12,528,711.67					12,528,711.67				
5																									
6		TOTAL UTILITY PLANT	880,740,011.14	881,317,562.64	883,987,679.81	887,206,269.57	890,488,321.89	895,406,808.60	902,629,250.76	907,341,475.31	910,786,915.68	915,609,591.31	922,623,756.10	927,093,603.34	935,593,433.73	902,721,496.45									
7																									
8	1082.8	RWIP - Gas	686,205.96	829,635.60	771,254.68	524,465.70	698,101.21	830,365.63	887,437.96	780,282.77	1,016,342.45	906,028.11	908,236.76	933,863.07	991,503.47	827,072.39									
9	1082	Accum Prov Deprac - Gas Util	(297,303,622.95)	(298,329,288.63)	(299,555,161.90)	(300,533,506.98)	(301,818,176.24)	(303,247,549.05)	(304,208,502.81)	(305,547,368.50)	(306,922,056.56)	(308,090,549.83)	(309,380,893.37)	(310,725,873.72)	(310,640,427.29)	(304,360,912.73)									
10	1112	Amortization Expense (Intangible Plant, Accum Prov for Gas Acq Adj)	(8,070,827.15)	(8,314,228.76)	(8,560,523.99)	(8,770,158.40)	(9,007,056.45)	(9,243,688.69)	(9,480,361.29)	(9,701,458.47)	(9,922,555.65)	(10,143,652.83)	(10,365,313.03)	(10,586,166.61)	(10,807,311.55)	(9,461,186.13)									
11	1152																								
12		Subtotal - Accum Depreciation	(304,688,244.14)	(305,813,881.79)	(307,344,431.21)	(308,779,199.68)	(310,127,131.48)	(311,660,872.11)	(312,801,426.14)	(314,468,544.20)	(315,828,269.76)	(317,328,174.55)	(318,837,969.64)	(320,378,177.26)	(320,456,235.37)	(312,995,026.46)									
13																									
14	1087	Accum Prov Gas - Non-ARO	(3,106,488.92)	(3,114,831.04)	(3,129,854.48)	(3,101,719.66)	(3,114,986.65)	(3,126,477.53)	(3,141,437.98)	(3,157,143.28)	(3,164,800.94)	(3,176,368.87)	(3,178,448.47)	(3,184,113.82)	(3,251,382.20)	(3,147,426.52)									
15	1088	Gas Accum Prov ARO	(124,586,801.00)	(124,938,981.86)	(125,253,035.85)	(125,305,836.10)	(125,700,569.34)	(126,092,534.17)	(126,397,292.31)	(126,779,516.10)	(127,155,785.67)	(127,377,044.71)	(127,747,360.28)	(128,065,696.11)	(129,636,963.91)	(126,493,536.43)									
16		Subtotal - reclassified Accum Deprac	(127,693,289.92)	(128,053,812.90)	(128,382,890.33)	(128,407,555.76)	(128,815,555.99)	(129,219,011.70)	(129,538,730.29)	(129,935,561.62)	(130,317,586.61)	(130,553,413.58)	(130,925,808.75)	(131,249,809.93)	(132,888,346.11)	(129,640,962.96)									
17																									
18		TOTAL ACCUM DEPRECIATION	(432,381,534.06)	(433,867,694.69)	(435,727,321.54)	(437,186,755.44)	(438,942,687.47)	(440,879,881.81)	(442,340,156.43)	(444,405,105.82)	(446,145,856.37)	(447,881,588.13)	(449,763,778.39)	(451,627,987.19)	(453,344,581.48)	(442,635,989.42)									
19																									
20		NET PLANT	448,358,477.08	447,449,867.95	448,260,358.27	450,019,514.13	451,545,634.42	454,526,924.79	460,289,094.33	462,936,309.49	464,641,059.31	467,728,003.18	472,859,977.71	475,465,616.15	482,248,852.25	460,085,507.03									
21																									
22	1231	Investment in Subs																							
23																									
24		TOTAL INVESTMENT IN SUBS																							
25																									
26	124X	Other Investments	10,440,344.33	10,405,591.74	10,429,989.75	10,572,999.30	10,589,130.78	10,641,181.02	10,713,771.61	10,797,331.81	10,792,682.29	10,946,112.28	10,858,631.28	10,843,104.14	10,932,832.17	10,687,758.69					10,687,758.69				
27	1210	Nonutility Property	202,030.18	202,030.18	202,030.18	202,030.18	202,030.18	202,030.18	202,030.18	202,030.18	202,030.18	202,030.18	202,030.18	202,030.18	202,030.18	202,030.18					202,030.18				
28	1220	Nonutility Acc Prov Depr & Amort																			202,030.18				
29																									
30		TOTAL OTHER INVESTMENTS	10,642,374.51	10,607,621.92	10,632,019.93	10,775,029.48	10,791,150.96	10,819,211.20	10,915,801.79	10,999,361.99	10,994,712.47	11,148,142.46	11,060,661.46	11,045,134.32	11,134,862.35	10,889,788.87									
31																									
32	0	Cash	31,796,378.11	33,637,701.13	44,807,487.33	52,398,976.44	49,576,190.11	48,951,604.28	45,625,476.76	37,997,660.95	29,727,244.12	20,012,518.90	15,883,490.44	8,440,571.49	3,539,112.52	33,727,222.27									
33	1340.1*	Other Special Deposit - NewWood Escr																							
34	1350	Working Funds	2,700.00	2,700.00	2,700.00	2,700.00	2,700.00	2,700.00	2,700.00	2,700.00	2,700.00	2,700.00	2,700.00	2,700.00	2,700.00	2,700.00									
35																									
36		TOTAL CASH	31,799,078.11	33,640,401.13	44,810,187.33	52,401,676.44	49,578,890.11	48,954,304.28	45,628,176.76	38,000,360.95	29,729,944.12	20,015,218.90	15,886,190.44	8,443,271.49	3,541,862.52	33,729,924.36					33,729,924.36				
37																									
38	1360	Temporary Cash Investments																							
39																									
40		TOTAL CASH EQUIVALENTS																							
41																									
42	1420	Customer Accounts Receivable	17,163,639.99	26,322,767.61	20,047,055.81	18,417,152.96	14,049,277.70	10,183,208.60	8,622,829.01	7,531,448.86	6,298,975.66	6,778,198.88	7,689,242.75	8,533,149.92	18,361,542.97	12,686,224.94									
43	1432	Other Accounts Receivable	1,964,217.09	1,879,399.49	2,171,369.25	3,186,245.43	3,513,224.13	3,880,038.02	2,019,869.43	1,652,166.99	1,606,524.04	1,559,833.95	1,578,182.34	1,540,722.05	1,813,282.23	2,206,560.42									
44	1710	Interest & Dividends Receivable																							
45		Subtotal - Other A/R	19,127,857.08	28,202,167.10	22,218,425.06	21,603,398.39	17,562,501.83	14,063,246.62	10,642,698.44	9,183,615.85	7,905,499.70	8,338,032.83	9,267,425.09	10,073,871.97	20,174,825.20	14,892,685.34					14,892,685.34				
46																									
47	1410.1*	Notes Receivable - Imperium Renewable																							
48	1410.2*	Notes Receivable - Touchstone																							
49																									
50	1460.000*	Accs Receivable - MDU																							
51	1460.001*	Accs Receivable - MDU	48,558.86	26,116.28	12,988.44	26,792.01	10,961.37	10,764.13	16,249.32	9,995.92	11,586.68	15,190.69	14,691.30	25,150.60	10,479.63	17,500.50									
52	1460.041*	Accs Receivable - CGCE																							
53	1460.067*	Accs Receivable - CSG											600.00	600.00		150.00									
54	1460.044*	Accs Receivable - CCPC																							
55	1460.046*	Accs Receivable - PCEH																							
56	1460.047*	Accs Receivable - CNGC																							
57	1460.048*	Accs Receivable - JGC	69,846.27	58,503.92	34,092.58	47,951.48	31,934.70	39,550.07	35,566.37	64,992.26	38,492.42	34,139.53	64,402.56	39,382.44	34,047.85	45,079.62									
58	1460.060*	Accs Receivable - WBI																							



Cascade Natural Gas Corporation														Cascade Natural Gas Corporation													
UG 17 MPP WP-1.23														UG 17 MPP WP-1.22													
Working Capital Work Paper														Working Capital Work Paper													
Twelve Months Ended December 31, 2016														Twelve Months Ended December 31, 2016													
Figures are exported from JDE the company's accounting software														Figures are exported from JDE the company's accounting software													
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T								
Line No.	Acct #	Description	December 2015	January 2016	February 2016	March 2016	April 2016	May 2016	June 2016	July 2016	August 2016	September 2016	October 2016	November 2016	December 2016	AMA Total	Invested Capital	Operating Investment	Non-operating Investment	Working Capital							
99		(Over) Under Recovery of Purchased Gas	-	-	-	-	-	-	-	-	-	-	-	-	-	318,120.33	13,255.01	-	-	13,255.01							
100	1910		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
101	1810.12	Unamort Debt Exp - 7.48% - 2027	78,604.13	78,044.67	77,485.21	76,925.75	76,366.29	75,806.83	75,247.37	74,687.91	74,128.45	73,568.99	73,009.53	72,450.07	71,890.61	75,247.37	-	-	-	-							
102	1810.13	Unamort Debt Exp - 7.10% - 2029	66,295.42	65,875.82	65,456.22	65,036.62	64,617.02	64,197.42	63,777.82	63,358.22	62,938.62	62,519.02	62,099.42	61,679.82	61,260.22	63,777.82	-	-	-	-							
104	1810.17	Unamort Debt Exp - 5.25% Insured note	1,240,690.05	1,235,272.18	1,229,854.31	1,224,436.44	1,219,018.57	1,213,600.70	1,208,182.83	1,202,764.96	1,197,347.09	1,191,929.22	1,186,511.35	1,181,093.48	1,175,675.61	1,208,182.83	-	-	-	-							
105	1810.18	Unamort Debt Exp - 5.21% - 2020	73,826.64	72,478.58	71,130.52	69,782.46	68,434.40	67,086.34	65,738.28	64,390.22	63,042.16	61,694.10	60,346.04	58,997.98	57,649.92	65,738.28	-	-	-	-							
106	1810.19	Unamort Debt Exp - 5.79% - 2037	164,515.08	163,867.58	163,220.08	162,572.58	161,925.08	161,277.58	160,630.08	159,982.58	159,335.08	158,687.58	158,040.08	157,392.58	156,745.08	160,630.08	-	-	-	-							
107	1810.20	Unamort Debt Exp - 4.11% - 2025	120,596.71	119,548.04	118,499.37	117,450.70	116,402.03	115,353.36	114,304.69	113,256.02	112,207.35	111,158.68	110,110.01	109,061.34	108,012.67	114,304.69	-	-	-	-							
108	1810.21	Unamort Debt Exp - 4.36% - 2028	126,678.97	125,804.04	125,001.11	124,162.18	123,323.25	122,484.32	121,645.39	120,806.46	119,967.53	119,128.60	118,289.67	117,450.74	116,611.81	121,645.39	-	-	-	-							
109	1810.22	Unamort Debt Exp - LOC 7/9/2018	103,750.10	100,291.77	96,833.44	93,375.11	89,916.78	86,458.45	83,000.12	79,541.79	76,083.46	72,625.13	69,166.80	65,708.47	62,250.14	83,000.12	-	-	-	-							
110	1810.23	Unamort Debt Exp - Dec 2014 Issued D	61,144.39	60,967.67	60,790.95	60,614.23	60,437.51	60,260.79	60,084.07	59,907.35	59,730.63	59,553.91	59,377.19	59,200.47	59,023.75	59,217.63	-	-	-	-							
111	1810.24	Unamort Debt Exp - Jan 2015 Issued D	60,452.25	60,322.52	60,192.79	60,063.06	59,933.33	59,803.60	59,673.87	59,544.14	59,414.41	59,284.68	59,154.95	59,025.22	58,895.49	58,795.54	-	-	-	-							
112	1810.25	Unamort Debt Exp - Jan 2015 Issued D	61,497.83	61,321.11	61,144.39	60,967.67	60,790.95	60,614.23	60,437.51	60,260.79	60,084.07	59,907.35	59,730.63	59,553.91	59,377.19	59,565.96	-	-	-	-							
113	1810.26	Unamort Debt Exp - Jan 2015 Issued D	60,811.71	60,581.98	60,452.25	60,322.52	60,192.79	60,063.06	59,933.33	59,803.60	59,673.87	59,544.14	59,414.41	59,284.68	59,154.95	59,049.58	-	-	-	-							
114	1810.99	Debt Issuance Cost Reclass	(2,104,120.19)	(2,093,227.20)	(2,082,334.21)	(2,071,441.22)	(2,060,548.23)	(2,049,655.24)	(2,038,762.25)	(2,027,869.26)	(2,016,976.27)	(2,006,083.28)	(1,995,190.29)	(1,984,297.30)	(1,973,404.31)	(1,958,028.04)	-	-	-	-							
115		TOTAL UNAMORT DEBT EXPENSE	2,218,763.28	2,199,291.77	2,180,820.26	2,162,348.75	2,143,877.24	2,125,405.73	2,106,934.22	2,088,462.71	2,069,991.20	2,051,519.69	2,033,048.18	2,014,576.67	199,610.80	2,235,140.46	65,708.47	-	-	-							
116			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
117	1890.01	Unam Loss Reqd Debt - 10.15% - 2001	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
118	1890.02	Unam Loss Reqd Debt - 10.125% - XX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
119	1890.03	Unam Loss Reqd Debt - 9.875% - 201X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
120	1890.04	Unam Loss Reqd Debt - 7.50% - 2031	867,212.39	863,798.17	860,383.95	856,969.73	853,555.51	850,141.29	846,727.07	843,312.85	839,898.63	836,484.41	833,070.19	829,655.97	826,241.75	846,727.07	-	-	-	-							
121		Unam Loss Reqd Debt - 0.00% - 20xx	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
122			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
123		TOTAL UNAMORT DEBT EXPENSE	867,212.39	863,798.17	860,383.95	856,969.73	853,555.51	850,141.29	846,727.07	843,312.85	839,898.63	836,484.41	833,070.19	829,655.97	826,241.75	846,727.07	846,727.07	-	-	-							
124			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
125	1750.02	Derivative Instruments - Noncurrent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
126	1659(21)	Prepayments - Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
127	1823	Other Regulatory Asset -	51,471,119.32	51,474,103.77	51,477,105.71	52,358,916.28	52,361,745.27	52,364,591.91	52,367,437.54	52,400,843.89	52,517,843.89	52,859,086.20	53,863,817.21	52,299,664.55	49,627,340.66	52,241,198.83	-	-	-	-							
128	1840	Payroll clearing	(67,632.32)	(113,186.96)	(63,619.71)	(145,417.21)	(163,351.11)	(127,223.80)	(111,028.91)	(91,144.65)	(71,439.70)	(53,159.70)	(39,252.68)	(26,198.82)	(19,159.85)	-	-	-	-	-							
129	184X	Other clearing	10,483.60	(18,042.15)	(35,788.39)	(81,566.23)	(75,237.21)	(87,120.20)	(142,541.12)	(155,721.53)	(128,242.38)	(104,739.90)	(68,900.88)	(45,703.48)	(16,813.17)	(68,662.92)	-	-	-	-							
130	1860.205*	Preaid - NC Retiree Medical	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
131	1860.201*	Misc Def Dr - Deferred Gas Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
132	1860.202*	Misc Def Dr - Miscellaneous deferrals	998,935.74	985,897.70	970,609.92	954,524.10	938,438.28	922,352.46	906,266.64	890,180.82	874,094.99	858,009.17	841,923.35	825,837.53	809,751.71	968,266.37	-	-	-	-							
133	1860.20206	Misc Def Dr - Intangible net compete	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
134	1860(204)26.20	Misc Def Dr - Regulatory Deferred Cha	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
135	1860(204)*20	Misc Def Dr - Regulatory assets	18,201,108.41	18,252,514.34	18,285,672.82	18,303,837.34	18,324,504.63	18,341,625.56	18,359,746.91	18,378,868.26	18,397,989.61	18,417,110.96	18,436,232.31	18,455,353.66	18,474,475.01	18,493,596.36	18,512,717.71	-	-	-	-						
136	1862.204*	Misc Def Dr - Conservation Program	4,115,785.62	3,830,666.35	3,987,930.69	4,114,032.66	4,606,890.67	4,557,614.63	4,519,160.07	4,481,295.31	4,443,430.74	4,405,566.18	4,367,701.62	4,329,847.06	4,291,992.50	4,254,137.94	4,216,283.38	-	-	-	-						
137	1866	IC Asset-Net Benefit Funding	3,597,416.00	3,597,416.00	3,597,416.00	3,597,416.00	3,597,416.00	3,597,416.00	3,597,416.00	3,597,416.00	3,597,416.00	3,597,416.00	3,597,416.00	3,597,416.00	3,597,416.00	3,597,416.00	-	-	-	-							
138		TOTAL DEFERRED CHG & OTH A	78,538,216.57	78,009,369.05	78,192,527.04	79,060,197.94	79,507,780.33	79,537,645.52	79,162,678.95	79,420,225.80	79,592,752.75	80,115,092.80	81,193,073.95	83,888,063.19	78,762,766.38	79,666,224.87	-	-	-	-	-						
139			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
140		Purchased Gas Costs	156,305,207.13	24,421,868.41	41,171,423.25	56,483,768.10	64,753,779.91	70,295,784.16	75,264,580.46	79,770,220.25	83,874,065.47	88,861,448.66	98,160,199.45	110,210,704.31	135,117,509.71	78,248,266.74	-	-	-	-	-						
141		Gas Operating Expense	46,817,597.85	4,329,047.46	8,144,824.22	11,913,582.20	15,629,660.82	19,641,103.89	23,808,301.02	27,425,881.10	31,996,474.90	36,090,125.70	40,028,030.58	44,017,177.71	48,703,743.80	25,898,740.04	-	-	-	-	-						
142		Gas Operating Expense-4880	315.98	315.98	315.98	315.98	315.98	315.98	315.98	315.98	315.98	315.98	315.98	315.98	315.98	-	-	-	-	-							
143		Gas Maintenance Expense	5,437,309.95	429,269.29	844,912.97	1,337,555.07	1,801,041.39	2,272,948.07	2,748,701.28	3,219,897.66	3,711,772.86	4,251,828.58	4,693,376.74	5,170,135.07	5,729,641.61	3,011,909.51	-	-	-	-	-						
144		TOTAL O&M EXPENSES	208,596,114.93	29,810,314.14	50,161,476.42	69,735,221.35	82,184,798.10	92,210,152.10	101,821,898.74	110,416,314.39	119,642,629.21	129,203,718.92	142,881,922.75	159,398,333.07	189,551,611.60	107,159,219.10	-	-	-	-	-						
145			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
146	4073	Regulatory debits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
147			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
148	4081	Taxes Other Than Income - Util Operati	24,749,541.87	3,836,972.66	6,751,554.44	9,432,019.32	11,257,476.91	12,596,899.21																			



Cascade Natural Gas Corporation													Cascade Natural Gas Corporation								
UG 17													UG 17								
MPP WP-1.23													MPP WP-1.22								
Working Capital Work Paper													Working Capital Work Paper								
Twelve Months Ended December 31, 2016													Twelve Months Ended December 31, 2016								
Figures are exported from JDE the company's accounting software													Figures are exported from JDE the company's accounting software								
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T		
Line No.	Acct #	Description	December 2015	January 2016	February 2016	March 2016	April 2016	May 2016	June 2016	July 2016	August 2016	September 2016	October 2016	November 2016	December 2016	AMA Total	Invested Capital	Operating Investment	Non-operating Investment	Working Capital	
288	2282	Accrued Provision - Injuries & Damages	(14,631,486.57)	(14,584,574.82)	(14,583,283.07)	(14,528,667.30)	(14,517,823.48)	(14,464,666.35)	(14,447,941.59)	(14,426,749.78)	(14,320,900.50)	(14,318,635.00)	(14,279,202.43)	(14,167,518.46)	(14,098,767.55)	(14,417,090.82)	-	-	-	(7,991,138.12)	
289	2283	Pension and Benefits	(7,657,939.12)	(7,717,374.62)	(7,776,810.12)	(7,836,245.62)	(7,895,681.12)	(7,960,544.96)	(8,021,066.12)	(8,081,587.29)	(8,142,108.45)	(8,202,629.62)	(8,263,150.79)	(8,323,671.96)	(8,384,202.51)	(8,445,733.33)	-	-	-	(7,991,138.12)	
290	2300	ARO Liability	(50,960,517.00)	(50,963,872.89)	(50,967,246.25)	(51,422,476.13)	(51,425,884.64)	(51,429,310.86)	(51,455,189.93)	(51,458,651.88)	(52,893,394.30)	(53,140,104.70)	(53,387,966.06)	(53,636,983.84)	(54,807,880.00)	(52,088,773.33)	-	-	-	(52,088,773.33)	
291	2440.2	Derivative Instruments - Noncurrent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
292	2520	Customer Advances for Construction	(4,075,228.98)	(4,098,682.77)	(4,095,410.71)	(4,039,199.59)	(4,033,929.41)	(4,025,529.28)	(3,934,624.30)	(4,597,333.84)	(4,657,385.44)	(4,568,510.25)	(4,564,342.22)	(4,498,773.34)	(4,482,129.79)	(4,282,700.04)	-	-	-	(4,282,700.04)	
293	2530.02*	Other Deferred Credits - Regulatory Lia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
294	2530.020101	Misc Def Cr - Regulatory Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
295	2530.02*	Other Deferred Credits - Def Revenue A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
296	2539.010104*	Other Deferred Credits	(123,410.16)	(123,418.88)	(123,431.56)	(123,350.10)	(123,365.47)	(126,204.69)	(125,721.45)	(125,503.33)	(125,523.17)	(101,413.37)	(99,364.11)	(99,440.81)	(99,457.92)	(117,347.75)	-	-	-	-	
297	2539.010104*	Pension contribution	(15,367,277.69)	(15,344,145.11)	(15,321,012.52)	(15,297,879.94)	(15,274,747.36)	(15,293,682.27)	(15,278,945.93)	(15,264,226.85)	(15,249,507.77)	(15,234,788.69)	(15,220,069.61)	(15,205,350.53)	(15,256,373.69)	(15,191,348.52)	-	-	-	(15,191,348.52)	
298	2540.20222	Reg Liab Post Retirement FAS 158	(847,148.00)	(847,148.00)	(847,148.00)	(847,148.00)	(847,148.00)	(847,148.00)	(847,148.00)	(847,148.00)	(847,148.00)	(847,148.00)	(847,148.00)	(847,148.00)	(847,148.00)	(863,436.29)	-	-	-	(863,436.29)	
299	2540120201*	Other Regulatory Liabilities - SFAS 109	(2,737,401.56)	(2,710,317.16)	(2,683,232.74)	(2,645,898.80)	(2,615,397.63)	(2,584,896.43)	(2,553,146.80)	(2,522,437.54)	(2,491,728.28)	(2,552,522.01)	(2,531,979.75)	(2,546,370.56)	(2,588,762.79)	(2,591,750.82)	-	-	-	(2,591,750.82)	
300	2540120211.0	Other Regulatory Liabilities	49,444.46	49,444.44	49,444.53	49,403.66	49,403.56	49,403.64	49,403.69	49,403.69	49,403.69	49,403.73	49,403.76	49,444.68	(267,245.51)	36,221.87	-	-	-	36,221.87	
301	2541.202111	Misc Def Cr - Regulatory Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
302	1860.20209	Regulatory Asset - ARO	39,302,214.00	39,302,214.00	39,302,214.00	39,738,439.00	39,738,439.00	39,738,439.00	39,670,780.00	41,382,440.04	41,654,121.94	41,919,650.92	42,186,336.28	42,170,920.50	40,420,035.12	-	40,420,035.12	-	-	(14,498,216.70)	
303		TOTAL DEFERRED CREDITS	(57,048,750.62)	(57,037,875.81)	(57,045,916.44)	(56,953,022.82)	(56,946,134.55)	(56,944,140.24)	(56,943,680.48)	(57,603,456.82)	(57,295,852.18)	(57,262,225.97)	(57,224,168.29)	(57,089,476.54)	(56,355,398.26)	(57,087,328.72)	-	-	-	(14,498,216.70)	
304			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
305	2550	Deferred Investment Tax Credits	(373,122.00)	(368,995.92)	(364,869.83)	(360,743.75)	(356,617.67)	(352,491.58)	(348,718.00)	(344,650.67)	(340,583.33)	(336,516.00)	(332,448.67)	(328,355.33)	(324,288.00)	(348,641.31)	-	-	-	(348,641.31)	
306	2820	Accum DIT - Other Property	(96,815,259.79)	(96,798,119.58)	(96,780,979.34)	(97,223,385.60)	(97,097,374.66)	(96,971,363.80)	(97,181,324.89)	(97,111,309.34)	(97,041,293.75)	(98,273,089.64)	(98,347,719.81)	(100,118,820.70)	(100,067,346.12)	(97,615,507.01)	-	-	-	(97,615,507.01)	
307	2830	Accum DIT - Other	(36,786,388.12)	(36,797,682.92)	(36,808,977.82)	(37,065,961.37)	(37,077,311.26)	(37,088,661.19)	(37,083,468.74)	(37,092,066.42)	(37,100,664.08)	(36,995,176.82)	(36,991,101.07)	(36,987,025.40)	(36,157,095.62)	(36,963,319.91)	-	-	-	(36,963,319.91)	
308			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
309		TOTAL INCOME TAXES	(133,974,769.91)	(133,964,798.42)	(133,954,826.99)	(134,650,090.72)	(134,531,303.59)	(134,412,516.57)	(134,613,511.63)	(134,548,026.43)	(134,482,541.16)	(135,604,782.46)	(135,671,269.55)	(137,434,201.43)	(136,548,729.74)	(134,927,468.23)	-	-	-	-	-
310			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
311	4002	Gas Billed Revenue	(259,415,782.07)	(45,323,066.64)	(80,057,653.47)	(111,374,897.91)	(133,185,623.67)	(145,688,899.18)	(156,892,353.79)	(165,904,168.34)	(174,315,533.75)	(183,043,818.48)	(194,186,177.81)	(212,005,979.94)	(239,183,463.71)	(154,273,149.66)	-	-	-	-	
312	4009	Unbilled Gas Revenue	1,552,858.97	4,005,093.48	9,465,204.34	14,048,141.21	20,361,817.25	22,607,462.28	24,440,311.86	24,895,280.63	25,388,956.49	24,433,522.41	18,554,333.45	11,888,891.56	(3,293,083.96)	16,601,575.21	-	-	-	-	
313	4880	Misc Gas Service Revenue	(862,217.33)	(89,061.94)	(207,924.78)	(316,588.63)	(419,452.29)	(505,183.22)	(595,431.07)	(645,821.11)	(715,761.13)	(776,822.17)	(845,295.21)	(910,810.52)	(988,436.27)	(579,457.32)	-	-	-	-	
314	4890	Gas Transportation Revenues	(24,386,993.02)	(2,111,413.48)	(4,276,649.83)	(6,316,929.81)	(8,265,672.34)	(10,123,298.68)	(12,024,600.52)	(13,970,366.82)	(15,960,514.91)	(18,108,253.84)	(20,413,780.93)	(22,680,148.91)	(24,926,674.07)	(13,242,371.97)	-	-	-	-	
315	4891	Unbilled Gas Transport Revenues	(32,543.28)	(48,575.42)	(63,131.74)	(161,602.95)	(252,785.47)	(210,634.32)	(172,263.25)	(121,606.33)	(39,854.22)	(201,026.47)	(163,401.70)	(142,826.20)	(334,499.83)	16,901.54	-	-	-	-	
316	4930	Rent from Gas Properties	(12,100.00)	(1,000.00)	(2,000.00)	(4,000.00)	(4,000.00)	(5,100.00)	(6,100.00)	(7,100.00)	(8,100.00)	(9,100.00)	(10,100.00)	(11,100.00)	(12,100.00)	(6,650.00)	-	-	-	-	
317	4940	Interdepartmental Rents	(102,660.00)	(10,127.00)	(20,254.00)	(30,381.00)	(40,508.00)	(50,635.00)	(60,762.00)	(70,889.00)	(81,016.00)	(91,143.00)	(101,270.00)	(111,397.00)	(121,524.00)	(65,039.50)	-	-	-	-	
318	4950	Other Gas Revenues	(285,467.41)	(6,338.56)	(33,925.41)	(57,596.61)	(65,771.90)	(75,569.96)	(101,903.10)	(117,269.58)	(125,428.82)	(147,744.69)	(129,394.63)	(137,718.89)	(152,621.38)	(101,458.96)	-	-	-	-	
319	4962	Provision for Gas Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
320	5000	conversion earnings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
321		TOTAL GAS REVENUE	(283,544,904.14)	(43,584,489.56)	(75,070,071.41)	(103,890,649.80)	(121,366,425.48)	(133,630,389.44)	(145,068,575.37)	(155,698,727.89)	(165,857,253.34)	(177,944,386.24)	(197,295,086.83)	(224,111,098.90)	(269,012,403.22)	(151,649,650.66)	(151,649,650.66)	-	-	-	-
322			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
323	4190.01011	Interest and Dividend Income	(9,071,565.07)	(29,025.52)	(50,867.63)	(107,953.26)	(147,646.09)	(193,698.04)	(252,297.46)	(307,123.62)	(449,347.60)	(500,575.91)	(538,645.17)	(565,602.80)	(610,339.98)	(665,311.30)	-	-	-	-	
324	4190.011	Interest and Dividend Income - Accrued	(266,466.00)	-	-	-	-	-	-	-	-	-	-	-	-	(11,102.75)	-	-	-	-	
325	4210	Misc Non-Oper Income	(18,356.80)	(874.82)	(1,908.15)	(4,196.79)	(6,825.79)	(8,774.06)	(9,713.98)	(10,601.30)	(12,623.65)	(13,521.06)	(15,150.16)	(16,277.85)	(17,666.43)	(9,873.27)	-	-	-	-	
326	4181	Equity in Earnings of Subsidiaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
327	4191	Allow Other Funds Used Dur Construct	(461,795.53)	(29,021.10)	(54,203.92)	(92,338.30)	(91,063.83)	(129,349.55)	(160,628.41)	(201,601.98)	(250,733.00)	(287,568.37)	(311,815.55)	(336,889.55)	(361,161.84)	(196,391.02)	-	-	-	-	
328	4320	Allow Borrowed Funds Used Dur Construct	(301,152.05)	(22,929.03)	(42,826.40)	(72,947.17)	(92,293.68)	(102,293.68)	(127,016.07)	(159,387.71)	(198,194.02)	(227,335.52)	(246,439.59)	(266,243.59)	(284,974.61)	(152,560.84)	-	-	-	-	
329	4170	Nonutility Revenues	(9,824.85)	(619.09)	(963.86)	(1,577.61)	(2,193.21)	(2,193.21)	(2,193.21)	(2,376.23)	(2,619.19)	(3,557.12)	(4,236.55)	(4,896.02)	(6,275.73)	(2,956.30)	-	-	-	-	
330			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
331		TOTAL OTHER REVENUE	(10,129,160.30)	(82,469.56)	(150,769.96)	(279,013.13)	(319,782.92)	(436,308.54)	(551,849.13)	(681,090.84)	(913,517.46)	(1,032,357.98)	(1,116,287.02)	(1,189,909.81)	(1,280,418.59)	(1,038,195.48)	(1,038,195.48)	-	-	-	
332			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
333		TOTAL CREDITS	(957,808,188.96)</																		