Cascade Natural Gas Corporation
Annual Provisional Plant Report
Attachment D

Cascade Natural Gas Corp.
Washington Jurisdiction
Twelve-Months ended December 31, 2023
UG-240008
JAD WP-1.27
PR-1 - Provisional Plant Additions Adjustments - Full Multiparty Settlement Stipulation in Docket UG-240008

Line No	Description		Amount		
	A		B		
1	**Rate Base Impact of 2024 Provisional Plant Additions**				
2	Provisional Plant Additions		97,736,858		
3	Less Estimated Retirements		(2,834,369)		
4	Provisional Net Plant Additions		94,902,489		
5					
6	Estimated Increase to Accumulated Depreciation		(33,840,422)		
7	Less Estimated Retirements		2,834,369		
8	Less Estimated Removal Costs		(1,530,561)		
9	Net Estimated Increase to Accumulated Depreciation		(32,536,614)		
10					
11	Estimated Increase to Accumulated Deferred Income Taxes		318,273		
12					
13	**Net Operating Income Impact of 2024 Provisional Plant Additions**				
14	Estimated New Customer Margin Revenue Offsets		1,571,477		
15					
16	Estimated Revenue Taxes on New Customer Margin Revenue		66,819		
17					
18	Estimated Uncollectible Expense on New Customer Revenue		10,559		
19					
20	Estimated Depreciation Expense Increase		3,196,918		
21	Less Depreciation Impact of Estimated Retirements		(86,732)		
22	Net Estimated Depreciation Expense Increase		3,110,186		
23					
24	Effective Property Tax Rate		0.23111%		
25	Estimated Property Tax Increase		219,326		
26					
27	Estimated O&M Offsets		(292,500)	FERC 880	(280,000.00)
28				FERC 903	(12,500.00)
29	Tax Decrease		(324,012)		
30	EDIT Amortization Increase		(54,882)		
31					
32	Settlement Adjustment	$	(103,632.96)		

From Attachment A to Full Multiparty Settlement Stipulation in Docket UG-240008.

Description		Amount
PR-1 Net Operating Income Adjustment		(2,575,432)
PR-1 Rate Base Adjustment		62,684,148
Rate of Return - Settlement Proposal		7.185%
Conversion Factor		0.75110
PR-1 Revenue Requirement Effect	$	9,425,211

Cascade Natural Gas Corp.
Washington Jurisdiction
Twelve-Months ended December 31, 2023
UG-240008
JAD WP-1.27
PR-1 - Provisional Plant Additions Adjustments - Provisional Plant Review

Line No	Description		Amount		
	A		B		
1	**Rate Base Impact of 2024 Provisional Plant Additions**				
2	Provisional Plant Additions		67,984,747		
3	Less Estimated Retirements		(1,971,558)		
4	Provisional Net Plant Additions		66,013,189		
5					
6	Estimated Increase to Accumulated Depreciation		(33,424,221)		
7	Less Estimated Retirements		1,971,558		
8	Less Estimated Removal Costs		(1,530,561)		
9	Net Estimated Increase to Accumulated Depreciation		(32,983,224)		
10					
11	Estimated Increase to Accumulated Deferred Income Taxes		753,898		
12					
13	**Net Operating Income Impact of 2024 Provisional Plant Additions**				
14	Estimated New Customer Margin Revenue Offsets		1,571,477		
15					
16	Estimated Revenue Taxes on New Customer Margin Revenue		66,819		
17					
18	Estimated Uncollectible Expense on New Customer Revenue		10,559		
19					
20	Estimated Depreciation Expense Increase		2,338,113		
21	Less Depreciation Impact of Estimated Retirements		(60,330)		
22	Net Estimated Depreciation Expense Increase		2,277,784		
23					
24	Effective Property Tax Rate		0.23111%		
25	Estimated Property Tax Increase		152,561		
26					
27	Estimated O&M Offsets		(292,500)	FERC 880	(280,000.00)
28				FERC 903	(12,500.00)
29	Tax Decrease		(135,186)		
30	EDIT Amortization Increase		(54,882)		
31					
32	Settlement Adjustment	$	(103,632.96)		

Reflects updated 2024 provisional plant additions based on the Provisional Plant Review tab.

Description		Amount
PR-1 Net Operating Income Adjustment		(1,865,090)
PR-1 Rate Base Adjustment		33,783,864
Rate of Return - Settlement Proposal		7.185%
Conversion Factor		0.75110
PR-1 Revenue Requirement Effect	$	5,714,889
Change to PR-1 from Settlement	$	(3,710,322)

2024 Revenue Offset - New Customer Revenue

Forecast Customer Addtions from IRP	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
A	B	C	D	E	F	G	H	I	J	K	L	M
Schedule 503	347	265	63	(11)	(63)	(55)	44	331	755	821	696	383
Schedule 504	65	16	(9)	(34)	(33)	(24)	(13)	17	96	143	141	81
Schedule 505	2	-	-	2	-	-	-	1	1	-	-	1
EOP Customer Additions from IRP:												
Schedule 503	3,576	3,576	3,576	3,576	3,576	3,576	3,576	3,576	3,576	3,576	3,576	3,576
Schedule 504	446	446	446	446	446	446	446	446	446	446	446	446
Schedule 505	7	7	7	7	7	7	7	7	7	7	7	7
Usage per Customer:												
Schedule 503	108	85	72	47	30	15	16	8	18	44	83	108
Schedule 504	537	427	349	224	156	99	103	103	144	263	390	529
Schedule 505 Block 1	424	395	414	382	324	207	178	170	180	223	324	389
Schedule 505 Block 2	1,652	1,366	1,495	1,159	916	565	454	476	496	644	900	1,289
Schedule 505 Block 3	1,650	929	1,423	777	572	329	267	349	420	1,010	782	1,065
Therms:												
Schedule 503	386,464	303,294	259,011	167,411	106,156	55,234	57,064	29,950	65,228	158,803	298,003	384,942
Schedule 504	239,443	190,331	155,445	99,851	69,529	44,348	45,825	45,825	64,398	117,469	174,087	235,919
Schedule 505 Block 1	2,968	2,768	2,900	2,674	2,265	1,451	1,243	1,189	1,257	1,559	2,270	2,721
Schedule 505 Block 2	11,562	9,565	10,462	8,110	6,412	3,953	3,181	3,329	3,473	4,508	6,303	9,026
Schedule 505 Block 3	11,549	6,506	9,960	5,436	4,005	2,302	1,871	2,444	2,941	7,070	5,475	7,452
Basic Service Charge and Margin Rates:												
Schedule 503 - Basic Service Charge	$ 5.00	$ 5.00	$ 5.00	$ 5.00	$ 5.00	$ 5.00	$ 5.00	$ 5.00	$ 5.00	$ 5.00	$ 5.00	$ 5.00
Schedule 503 - Margin	$ 0.35720	$ 0.35720	$ 0.35720	$ 0.35720	$ 0.35720	$ 0.35720	$ 0.35720	$ 0.35720	$ 0.35720	$ 0.35720	$ 0.35720	$ 0.35720
Schedule 504 - Basic Service Charge	$ 13.00	$ 13.00	$ 13.00	$ 13.00	$ 13.00	$ 13.00	$ 13.00	$ 13.00	$ 13.00	$ 13.00	$ 13.00	$ 13.00
Schedule 504 - Margin	$ 0.29528	$ 0.29528	$ 0.29528	$ 0.29528	$ 0.29528	$ 0.29528	$ 0.29528	$ 0.29528	$ 0.29528	$ 0.29528	$ 0.29528	$ 0.29528
Schedule 505 - Basic Service Charge	$ 60.00	$ 60.00	$ 60.00	$ 60.00	$ 60.00	$ 60.00	$ 60.00	$ 60.00	$ 60.00	$ 60.00	$ 60.00	$ 60.00
Schedule 505 Block 1 - Margin	$ 0.22844	$ 0.22844	$ 0.22844	$ 0.22844	$ 0.22844	$ 0.22844	$ 0.22844	$ 0.22844	$ 0.22844	$ 0.22844	$ 0.22844	$ 0.22844
Schedule 505 Block 2 - Margin	$ 0.18913	$ 0.18913	$ 0.18913	$ 0.18913	$ 0.18913	$ 0.18913	$ 0.18913	$ 0.18913	$ 0.18913	$ 0.18913	$ 0.18913	$ 0.18913
Schedule 505 Block 3 - Margin	$ 0.18319	$ 0.18319	$ 0.18319	$ 0.18319	$ 0.18319	$ 0.18319	$ 0.18319	$ 0.18319	$ 0.18319	$ 0.18319	$ 0.18319	$ 0.18319
Revenue at Current Rates:												
Schedule 503												
Basic Service Charge	$ 17,880	$ 17,880	$ 17,880	$ 17,880	$ 17,880	$ 17,880	$ 17,880	$ 17,880	$ 17,880	$ 17,880	$ 17,880	$ 17,880
Margin	138,045	108,337	92,519	59,799	37,919	19,729	20,383	10,698	23,300	56,724	106,447	137,501
Total Schedule 503 Revenue	$ 155,925	$ 126,217	$ 110,399	$ 77,679	$ 55,799	$ 37,609	$ 38,263	$ 28,578	$ 41,180	$ 74,604	$ 124,327	$ 155,381
Schedule 504												
Basic Service Charge	$ 5,798	$ 5,798	$ 5,798	$ 5,798	$ 5,798	$ 5,798	$ 5,798	$ 5,798	$ 5,798	$ 5,798	$ 5,798	$ 5,798
Margin	70,703	56,201	45,900	29,484	20,531	13,095	13,531	13,531	19,016	34,686	51,404	69,662
Total Schedule 504 Revenue	$ 76,501	$ 61,999	$ 51,698	$ 35,282	$ 26,329	$ 18,893	$ 19,329	$ 19,329	$ 24,814	$ 40,484	$ 57,202	$ 75,460
Schedule 505												
Basic Service Charge	$ 420	$ 420	$ 420	$ 420	$ 420	$ 420	$ 420	$ 420	$ 420	$ 420	$ 420	$ 420
Margin First 500 Therms	678	632	662	611	517	331	284	272	287	356	519	622
Margin Next 3,500 Therms	2,187	1,809	1,979	1,534	1,213	748	602	630	657	853	1,192	1,707
Margin > 4,000 Therms	2,116	1,192	1,825	996	734	422	343	448	539	1,295	1,003	1,365
Total Schedule 505 Revenue	$ 5,400	$ 4,053	$ 4,886	$ 3,560	$ 2,884	$ 1,921	$ 1,648	$ 1,769	$ 1,903	$ 2,924	$ 3,134	$ 4,114