

**Cascade Natural Gas Corporation
Annual Provisional Plant Report
Attachment A**

Cascade Natural Gas Corp.
Docket UG-240008
2024 Provisional Plant Review

Line No.	Project/Portfolio Review	Witness	Testimony Reference	Funding Project	Description	FERC Account No.	WA 2024 Authorized Cost	Closed to Plant (Month/Year)	WA Actual 2024 Cost	WA Actual Cost - Cumulative Rate Effective Period	\$ Variance - Actual vs Settlement	% Variance - Actual vs Settlement	Signif. Cost Variance - \$500k or 10%	Signif. Cost Overrun	Identified In 2023 IRP (Docket UG-220131)	Allowed Cost in 2024 Rate Base
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	Project Review	Gilchrist	Exh-HG-1T-3-29-24	FP-101480	UG-Work Asset Management (2024)	303.0	\$ 3,980,875	2024/03	\$ 3,643,179	\$ 3,643,179	\$ (337,696)	-8%	-	-	-	\$ 3,643,179
2	Project Review	Darras	Exh-PCD-1T-3-29-24	FP-316046	C/M RPL; 8" HP; YAKIMA; PH1	376.2	3,037,183		-	-	(3,037,183)	-100%	Yes	-	-	-
3	Project Review	Darras	Exh-PCD-1T-3-29-24	FP-318186	Sys Safety & Integrity Mains Rpl-WA	376.3	3,504,095	2024/11	6,818,342	6,818,342	3,314,247	95%	Yes	Yes	-	3,504,095
4	Project Review	Darras	Exh-PCD-1T-3-29-24	FP-318187	Sys Safety & Integrity Srvcs Rpl-WA	380.3	3,511,692	2024/11	1,483,151	1,483,151	(2,028,541)	-58%	Yes	-	-	1,483,151
5	Project Review	Darras	Exh-PCD-1T-3-29-24	FP-319057	RF-S. KENN TBS-CNGC	378.0	1,901,518		-	-	(1,901,518)	-100%	Yes	-	Appendix I, Page 9	-
6	Project Review	Darras	Exh-PCD-1T-3-29-24	FP-319061	RF-8" PE-KENN-2,500'	376.3	2,258,569		-	-	(2,258,569)	-100%	Yes	-	Appendix I, Page 9	-
7	Project Review	Darras	Exh-PCD-1T-3-29-24	FP-319111	MAOP MAIN RPL CNG WA	376.3	3,610,321		-	-	(3,610,321)	-100%	Yes	-	-	-
8	Project Review	Darras	Exh-PCD-1T-3-29-24	FP-320034	RF; S. KENN GATE-WILLIAMS	303.0	3,016,751		-	-	(3,016,751)	-100%	Yes	-	Appendix I, Page 9	-
9	Project Review	Darras	Exh-PCD-1T-3-29-24	FP-321116	RP; 4" HP, WAPATO, 31,000'	376.2	16,645,249	2024/12	17,471,256	17,471,256	826,007	5%	Yes	Yes	Appendix I, Page 17	16,645,249
10	Total Project Review				<i>Total</i>		\$ 41,466,253		\$ 29,415,928	\$ 29,415,928	\$ (12,050,325)					\$ 25,275,674
11																
12	Portfolio Review	Gilchrist	Exh-HG-1T-3-29-24	Capital Lease	Locus View Lease	397.4	\$ 398,580	2024/02	\$ 398,580	\$ 398,580	\$ -	0%	-	-	-	\$ 398,580
13	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-101163	Gas Work Equipment-CNGC	396.2	2,463,904	2024/12	1,493,405	1,493,405	(970,499)	-39%	Yes	-	-	1,493,405
14	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-101164	IT Network Equipment-CNG	397.2	87,401	2024/12	60,574	60,574	(26,828)	-31%	Yes	-	-	60,574
15	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-101190	MAIN-GROWTH-WASHINGTON	376.0	(2,677)	2024/06	(2,677)	(2,677)	-	0%	-	-	-	(2,677)
16	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-101194	Dist Reg Station Growth Washington	378.0	242,320	2024/12	34,230	34,230	(208,090)	-86%	Yes	-	-	34,230
17	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-101196	Dist Reg Station Replace Washington	378.0	498,617	2024/12	727,680	727,680	229,063	46%	Yes	Yes	-	727,680
18	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-101210	Gas Meters-Total Company CNGC	381.0	5,937,987	2024/12	3,564,814	3,564,814	(2,373,173)	-40%	Yes	-	-	3,564,814
19	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-101215	Gas Vehicles-CNGC	392.2	1,060,665	2024/12	896,388	896,388	(164,277)	-15%	Yes	-	-	896,388
20	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-101259	Gas Regulators-Total Company CNGC	383.0	547,265	2024/12	592,020	592,020	44,755	8%	-	-	-	592,020
21	Portfolio Review	Tillis	Exh-DLT-13-3-29-24	FP-200064	UG-Customer Self Service Web/IVRCNG	303.0	148,545	2024/12	121,468	121,468	(27,076)	-18%	Yes	-	-	121,468
22	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-200662	Personal Computers&Peripherals CNGC	391.3	113,444	2024/12	68,902	68,902	(44,542)	-39%	Yes	-	-	68,902
23	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-302369	Gas Cathodic Protection - WA	376.1	602,782	2024/12	75,004	75,004	(527,778)	-88%	Yes	-	-	75,004
24	Portfolio Review	Darras	Exh-PCD-1T-3-29-24	FP-316018	C/M RPL; 2/4" HP; WHEELER; 7,500'	376.2	2,430,743	2024/02	2,933,026	2,933,026	502,283	21%	Yes	Yes	-	2,933,026
25	Portfolio Review	Darras	Exh-PCD-1T-3-29-24	FP-316031	C/M RPL; 3" HP; S TOPPENISH; 6,161'	376.0	(24,677)	2024/02	(24,677)	(24,677)	-	0%	-	-	-	(24,677)
26	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-316032	C/M RPL; 2/3" HP; SUNNYSIDE; 8,612'	376.2	427,000	2024/01	434,558	434,558	7,558	2%	-	-	-	434,558
27	Portfolio Review	Darras	Exh-PCD-1T-3-29-24	FP-316044	C/M RPL; 8" HP; BREMERTON; 4,510'	376.0	3,208	2024/01	3,208	3,208	-	0%	-	-	-	3,208
28	Portfolio Review	Darras	Exh-PCD-1T-3-29-24	FP-316406	RP; 8" HP ST; BREMRTN, 500' EXPOSD	376.0	22,282	2024/03	22,346	22,346	64	0%	-	-	-	22,346
29	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-316429	RF; 8" HP; ABER; 12,500' BASICH BLV	376.2	750,000	2024/06	1,089,143	1,089,143	339,143	45%	Yes	Yes	Appendix I, Page 33	1,089,143
30	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-316445	Toughbook Replacements-CNG	391.3	139,477	2024/12	111,864	111,864	(27,613)	-20%	Yes	-	-	111,864
31	Portfolio Review	Boese	Exh-HG-3-3-29-24	FP-316451	UG-PCAD Annual Enhancements-CNG	303.0	109,304		-	-	(109,304)	-100%	Yes	-	-	-
32	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-316832	Office Structure & E-Kennewick GO	391.5	97,896	2024/09	5,779	5,779	(92,117)	-94%	Yes	-	-	5,779
33	Portfolio Review	Darras	Exh-PCD-1T-3-29-24	FP-316980	UPGRADE YAKIMA GATE STATION	379.0	42,890	2024/01	45,154	45,154	2,263	5%	-	-	-	45,154
34	Portfolio Review	Darras	Exh-PCD-1T-3-29-24	FP-317064	RF; 6" PE; BELL; 6,700' Fraser St	376.0	297,109	2024/01	297,109	297,109	-	0%	-	-	-	297,109
35	Portfolio Review	Darras	Exh-PCD-1T-3-29-24	FP-317065	RP; 6" HP; BELL; 2500'; Meador Ave	376.0	148,928	2024/01	148,928	148,928	-	0%	-	-	Appendix I, Page 25	148,928
36	Portfolio Review	Boese	Exh-HG-1T-3-29-24	FP-317565	Impl Work Asset Mgmt Hardware-CNG	391.3	136,059		-	-	(136,059)	-100%	Yes	-	-	-
37	Portfolio Review	Darras	Exh-PCD-1T-3-29-24	FP-317609	GR; R-81 ABER; BASICH BLV	378.0	26,245	2024/01	26,320	26,320	75	0%	-	-	-	26,320
38	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-317628	MAIN-GROWTH-WALLA WALLA DISTRICT	376.3	87,599	2024/12	65,680	65,680	(21,918)	-25%	Yes	-	-	65,680
39	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-317629	MAIN-REPLACE-WALLA WALLA DISTRICT	376.3	260,834	2024/12	85,626	85,626	(175,208)	-67%	Yes	-	-	85,626
40	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-317630	SERV-GROWTH-WALLA WALLA DISTRICT	380.3	432,803	2024/12	233,368	233,368	(199,435)	-46%	Yes	-	-	233,368
41	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-317631	SERV-REPLACE-WALLA WALLA DISTRICT	380.3	230,492	2024/12	160,334	160,334	(70,159)	-30%	Yes	-	-	160,334
42	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-317632	MAIN-GROWTH-WENATCHEE DISTRICT	376.3	14,539	2024/12	(13,906)	(13,906)	(28,445)	-196%	Yes	-	-	(13,906)
43	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-317633	MAIN-REPLACE-WENATCHEE DISTRICT	376.3	19,699	2024/12	360	360	(19,340)	-98%	Yes	-	-	360
44	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-317634	SERV-GROWTH-WENATCHEE DISTRICT	380.3	54,195	2024/12	69,813	69,813	15,618	29%	Yes	Yes	-	69,813
45	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-317635	SERV-REPLACE-WENATCHEE DISTRICT	380.3	64,674	2024/12	6,819	6,819	(57,854)	-89%	Yes	-	-	6,819
46	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-317636	MAIN-GROWTH-YAKIMA DISTRICT	376.3	102,138	2024/12	140,581	140,581	38,443	38%	Yes	Yes	-	140,581
47	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-317637	MAIN-REPLACE-YAKIMA DISTRICT	376.3	183,118	2024/12	26,762	26,762	(156,356)	-85%	Yes	-	-	26,762
48	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-317638	SERV-GROWTH-YAKIMA DISTRICT	380.3	674,852	2024/12	462,772	462,772	(212,079)	-31%	Yes	-	-	462,772
49	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-317639	SERV-REPLACE-YAKIMA DISTRICT	380.3	315,683	2024/12	11,259	11,259	(304,424)	-96%	Yes	-	-	11,259
50	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-317640	MAIN-GROWTH-ABERDEEN DISTRICT	376.3	167,041	2024/12	1,588	1,588	(165,453)	-99%	Yes	-	-	1,588
51	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-317641	MAIN-REPLACE-ABERDEEN DISTRICT	376.3	53,180	2024/12	29,809	29,809	(23,371)	-44%	Yes	-	-	29,809
52	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-317642	SERV-GROWTH-ABERDEEN DISTRICT	380.3	266,466	2024/12	210,482	210,482	(55,984)	-21%	Yes	-	-	210,482
53	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-317643	SERV-REPLACE-ABERDEEN DISTRICT	380.3	282,029	2024/12	15,032	15,032	(266,998)	-95%	Yes	-	-	15,032
54	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-317644	MAIN-GROWTH-BELLINGHAM DISTRICT	376.3	808,876	2024/12	129,412	129,412	(679,463)	-84%	Yes	-	-	129,412
55	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-317645	MAIN-REPLACE-BELLINGHAM DISTRICT	376.3	386,987	2024/12	250,431	250,431	(136,555)	-35%	Yes	-	-	250,431
56	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-317646	SERV-GROWTH-BELLINGHAM DISTRICT	380.3	1,278,711	2024/12	813,235	813,235	(465,477)	-36%	Yes	-	-	813,235
57	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-317647	SERV-REPLACE-BELLINGHAM DISTRICT	380.3	338,345	2024/12	131,758	131,758	(206,587)	-61%	Yes	-	-	131,758
58	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-317648	MAIN-GROWTH-BREMERTON DISTRICT	376.3	910,308	2024/12	256,081	256,081	(654,227)	-72%	Yes	-	-	256,081

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Line No.	Project/Portfolio Review	Witness	Testimony Reference	Funding Project	Description	FERC Account No.	WA 2024 Authorized Cost	Closed to Plant (Month/Year)	WA Actual 2024 Cost	WA Actual Cost - Cumulative Rate Effective Period	\$ Variance - Actual vs Settlement	% Variance - Actual vs Settlement	Signif. Cost Variance - \$500k or 10%	Signif. Cost Overrun	Identified In 2023 IRP (Docket UG-220131)	Allowed Cost in 2024 Rate Base
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
59	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-317649	MAIN-REPLACE-BREMERTON DISTRICT	376.3	209,100	2024/12	(13,895)	(13,895)	(222,995)	-107%	Yes	-	-	(13,895)
60	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-317650	SERV-GROWTH-BREMERTON DISTRICT	380.3	1,179,968	2024/12	1,660,822	1,660,822	480,855	41%	Yes	Yes	-	1,660,822
61	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-317651	SERV-REPLACE-BREMERTON DISTRICT	380.3	127,047	2024/12	7,240	7,240	(119,807)	-94%	Yes	-	-	7,240
62	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-317652	MAIN-GROWTH-LONGVIEW DISTRICT	376.3	6,250	2024/12	97,871	97,871	91,621	1466%	Yes	Yes	-	97,871
63	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-317653	MAIN-REPLACE-LONGVIEW DISTRICT	376.3	294,068	2024/12	125,806	125,806	(168,262)	-57%	Yes	-	-	125,806
64	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-317654	SERV-GROWTH-LONGVIEW DISTRICT	380.3	344,511	2024/12	377,483	377,483	32,972	10%	-	-	-	377,483
65	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-317655	SERV-REPLACE-LONGVIEW DISTRICT	380.3	100,146	2024/12	4,333	4,333	(95,813)	-96%	Yes	-	-	4,333
66	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-317656	MAIN-GROWTH-MT VERNON DISTRICT	376.3	502,438	2024/12	76,485	76,485	(425,953)	-85%	Yes	-	-	76,485
67	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-317657	MAIN-REPLACE-MT VERNON DISTRICT	376.3	270,192	2024/12	143,757	143,757	(126,435)	-47%	Yes	-	-	143,757
68	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-317658	SERV-GROWTH-MT VERNON DISTRICT	380.3	1,103,684	2024/12	917,934	917,934	(185,750)	-17%	Yes	-	-	917,934
69	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-317659	SERV-REPLACE-MT VERNON DISTRICT	380.3	231,193	2024/12	61,431	61,431	(169,762)	-73%	Yes	-	-	61,431
70	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-317744	Tools & Minor Work Equip CNG WA	394.1	163,539	2024/07	40,626	40,626	(122,913)	-75%	Yes	-	-	40,626
71	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-317750	MAIN-GROWTH-KENNEWICK DISTRICT	376.3	1,222,712	2024/12	933,263	933,263	(289,449)	-24%	Yes	-	-	933,263
72	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-317751	MAIN-REPLACE-KENNEWICK DISTRICT	376.3	121,241	2024/12	50,079	50,079	(71,162)	-59%	Yes	-	-	50,079
73	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-317752	SERV-GROWTH-KENNEWICK DISTRICT	380.3	1,692,514	2024/12	1,434,559	1,434,559	(257,955)	-15%	Yes	-	-	1,434,559
74	Portfolio Review	Martuscelli	Exh-EPM-1T-3-29-24	FP-317753	SERV-REPLACE-KENNEWICK DISTRICT	380.3	88,759	-	-	-	(88,759)	-100%	Yes	-	-	-
75	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-318092	HPSS Replacements CNG WA	376.3	111,603	2024/02	41,538	41,538	(70,066)	-63%	Yes	-	-	41,538
76	Portfolio Review	Darras	Exh-PCD-1T-3-29-24	FP-318192	Fixed Network Equipment-CNG	397.2	1,387,228	2024/12	269,044	269,044	(1,118,184)	-81%	Yes	-	-	269,044
77	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-318197	Gas SCADA Equipment-CNG	397.2	52,022	2024/03	32,651	32,651	(19,372)	-37%	Yes	-	-	32,651
78	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-318211	Communications Equipment CNG	397.2	72,377	2024/10	54,794	54,794	(17,583)	-24%	Yes	-	-	54,794
79	Portfolio Review	Darras	-	FP-318566	RP-Brem-R-Werner&Twin View R-21	378.0	3,845	2024/03	3,857	3,857	11	0%	-	-	-	3,857
80	Portfolio Review	Darras	Exh-PCD-1T-3-29-24	FP-318656	RF-OAKH-4"PE-2.1MI	376.3	1,403,135	2024/07	1,099,492	1,099,492	(303,643)	-22%	Yes	-	-	1,099,492
81	Portfolio Review	Darras	Exh-PCD-1T-3-29-24	FP-318740	RF-Walla-8800ft 6"PE Cottonwood Rd	376.0	(64)	2024/01	(64)	(64)	-	0%	-	-	-	(64)
82	Portfolio Review	Darras	Exh-PCD-1T-3-29-24	FP-318800	Longview S. Gate Upgrade - CNG Side	379.0	(323)	2024/02	(323)	(323)	-	0%	-	-	-	(323)
83	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-319027	RP-Topp-TM-Canal Crossings	367.1	533,956	-	-	-	(533,956)	-100%	Yes	-	-	-
84	Portfolio Review	Darras	-	FP-319029	RP-MTVE-MTR-N TEXAS RD	385.0	45,815	2024/04	33,632	33,632	(12,183)	-27%	Yes	-	-	33,632
85	Portfolio Review	Darras	Exh-PCD-1T-3-29-24	FP-319055	RF; 12" & 6" HP; RICH; 3.3 mi	376.0	175,039	2024/01	175,039	175,039	-	0%	-	-	-	175,039
86	Portfolio Review	Darras	Exh-PCD-1T-3-29-24	FP-319112	MAOP SERV RPL CNG WA	380.3	375,341	2024/03	49,044	49,044	(326,296)	-87%	Yes	-	-	49,044
87	Portfolio Review	Darras	-	FP-319839	Dischrg Coalescent Filtr-BURL COMP	377.0	27,618	2024/01	27,697	27,697	79	0%	-	-	-	27,697
88	Portfolio Review	Darras	Exh-PCD-1T-3-29-24	FP-320004	C/M RPL; 3" HP; PROSSER; 1,500'	376.2	1,069,398	-	-	-	(1,069,398)	-100%	Yes	-	-	-
89	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-320006	C/M RPL; 3" HP; BURLINGTON; 410'	376.2	930,868	-	-	-	(930,868)	-100%	Yes	-	-	-
90	Portfolio Review	Darras	Exh-PCD-1T-3-29-24	FP-320007	MAOP; 16" TM; MARCH POINT; 20'	367.0	115	2024/02	115	115	(0)	0%	-	-	-	115
91	Portfolio Review	Darras	Exh-PCD-1T-3-29-24	FP-320106	GR-BurlingtonSouthFeed-6"PE-DP	376.2	1,829,249	-	-	-	(1,829,249)	-100%	Yes	-	Appendix I, Page 21	-
92	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-320114	R-21 Replacement - Castle Rock	378.0	240,690	-	-	-	(240,690)	-100%	Yes	-	-	-
93	Portfolio Review	Darras	-	FP-320161	RF-RICH R-133	378.0	13,898	2024/01	13,938	13,938	40	0%	-	-	-	13,938
94	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-320223	Indust Reg Stations-Growth-CNGC WA	385.0	63,609	-	-	-	(63,609)	-100%	Yes	-	-	-
95	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-320224	Indust Reg Stations-Replace-CNGC WA	385.0	60,677	2024/02	4,212	4,212	(56,464)	-93%	Yes	-	-	4,212
96	Portfolio Review	Darras	-	FP-320486	C/M; 12" HP; LONG; 1,220' WESTROCK	376.0	61,497	2024/02	61,497	61,497	-	0%	-	-	-	61,497
97	Portfolio Review	Gilchrist	Exh-HG-3-3-29-24	FP-320934	PUR Trng Props Bremerton WA Trl.	394.1	16,946	2024/12	19,815	19,815	2,869	17%	Yes	Yes	-	19,815
98	Portfolio Review	Gilchrist	Exh-HG-3-3-29-24	FP-320935	PUR Trng Props Kennewick Wa Trl	394.1	14,987	-	-	-	(14,987)	-100%	Yes	-	-	-
99	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-320999	UG ThoughtSpot Betterment CNG	303.0	44,563	2024/12	38,078	38,078	(6,486)	-15%	Yes	-	-	38,078
100	Portfolio Review	Darras	-	FP-321243	C/M RPL; 8" HP; WALLA WALLA; 4,595'	376.0	(48,387)	2024/01	(49,144)	(49,144)	(757)	2%	-	-	-	(49,144)
101	Portfolio Review	Nygaard	Exh-TJN-3-3-29-24	FP-321327	UG - CC&B Upgrade&Betterments CNGC	303.0	395,809	2024/12	294,222	294,222	(101,587)	-26%	Yes	-	-	294,222
102	Portfolio Review	Darras	Exh-PCD-1T-3-29-24	FP-321468	C/M RPL; 6" HP TOPP-ZILLA; 2,400'	376.2	1,111,422	2024/01	1,920,684	1,920,684	809,261	73%	Yes	Yes	-	1,920,684
103	Portfolio Review	Link	-	FP-321557	Gass SCADA cellular modems CNGC	397.0	49,078	2024/01	49,345	49,345	268	1%	-	-	-	49,345
104	Portfolio Review	Nygaard	Exh-TJN-3-3-29-24	FP-321574	UG-Powerplan Upgrade 2024 CNGC	303.0	249,077	2024/12	140,351	140,351	(108,726)	-44%	Yes	-	-	140,351
105	Portfolio Review	Darras	-	FP-321753	RL-8" HP-4,500' PASCO-DARIGOLD	376.0	(277,895)	2024/01	(277,895)	(277,895)	-	0%	-	-	-	(277,895)
106	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-321795	RP; 3" ST; BELL; 2549 ALLEY PROJ	376.1	166,246	2024/01	130,703	130,703	(35,543)	-21%	Yes	-	-	130,703
107	Portfolio Review	Martuscelli	-	FP-321846	RF; 2"PE; RICH; MEADOW HILLS	376.0	(15,114)	2024/08	(15,114)	(15,114)	-	0%	-	-	-	(15,114)
108	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-321861	RF; 6" PE; KENN; 2000' OLYMPIA	376.3	31,306	-	-	-	(31,306)	-100%	Yes	-	-	-
109	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-321983	GR; 2" PE; VIEW; 6,000'	376.3	20,447	2024/08	92,590	92,590	72,143	353%	Yes	Yes	-	92,590
110	Portfolio Review	Martuscelli	-	FP-322053	GR; 4" PE; PASC; 1500 HYW12	376.0	134	2024/02	133	133	(0)	0%	-	-	-	133
111	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-322143	RL; 6" HP; MTVE; 100'	376.2	340,437	-	-	-	(340,437)	-100%	Yes	-	-	-
112	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-322144	Instl Main Gibraltar Rd Anacortes	376.3	377,277	-	-	-	(377,277)	-100%	Yes	-	-	-
113	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-322165	MAOP; R-096 (R-001) YAKIMA	378.0	103,523	-	-	-	(103,523)	-100%	Yes	-	-	-
114	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-322173	MAOP; R-097 YAKIMA	378.0	200,465	-	-	-	(200,465)	-100%	Yes	-	-	-
115	Portfolio Review	Darras	-	FP-322205	RP; 2" HP; FERN; 40' R-93	376.0	49	2024/04	49	49	(0)	0%	-	-	-	49
116	Portfolio Review	Martuscelli	-	FP-322219	RP; 6" ST; MOSE; 200'	376.0	613	2024/01	615	615	2	0%	-	-	-	615
117	Portfolio Review	Darras	-	FP-322305	MAOP; R-59 OAKH; BLDG	378.0	19,701	2024/01	19,758	19,758	57	0%	-	-	-	19,758

Cascade Natural Gas Corp.
Docket UG-240008
2024 Provisional Plant Review

Line No.	Project/Portfolio Review	Witness	Testimony Reference	Funding Project	Description	FERC Account No.	WA 2024 Authorized Cost	Closed to Plant (Month/Year)	WA Actual 2024 Cost	WA Actual Cost - Cumulative Rate Effective Period	\$ Variance - Actual vs Settlement	% Variance - Actual vs Settlement	Signif. Cost Variance - \$500k or 10%	Signif. Cost Overrun	Identified In 2023 IRP (Docket UG-220131)	Allowed Cost in 2024 Rate Base
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	
118	Portfolio Review	Martuscelli		FP-322385	FRL; 2" PE; LONG; 2,000' 46TH AVE. 3	376.0	11,631	2024/06	11,664	11,664	33	0%	-	-	-	11,664
119	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-322468	PURCHASE RMLD MT VERNON	394.1	16,756		-	-	(16,756)	-100%	Yes	-	-	-
120	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-322488	PUR (2) STOP MACHINES MT VERNON	394.1	3,970		-	-	(3,970)	-100%	Yes	-	-	-
121	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-322504	RP-4" HP MN-PASCO-160'	376.2	212,142		-	-	(212,142)	-100%	Yes	-	-	-
122	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-322580	Purchase MBW Air Rammer Kelso	394.1	10,598		-	-	(10,598)	-100%	Yes	-	-	-
123	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-322598	Install Generator -Bremerton Office	390.1	126,213		-	-	(126,213)	-100%	Yes	-	-	-
124	Portfolio Review	Martuscelli		FP-322634	Purchase Pavement Breaker Kelso	394.0	76	2024/02	76	76	-	0%	-	-	-	76
125	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-322655	Purch (2) RD8100 Locators Mt Vernon	394.1	20,141	2024/08	23,378	23,378	3,236	16%	Yes	Yes	-	23,378
126	Portfolio Review	Darras	Exh-PCD-1T-3-29-24	FP-322683	GR-6" PE-ABER-5000' FRONT ST	376.0	558	2024/04	560	560	2	0%	-	-	-	560
127	Portfolio Review	Darras	Exh-PCD-1T-3-29-24	FP-322783	RF; LAND FOR 6 MILE 20IN BURLINGTON	374.1	119,147		-	-	(119,147)	-100%	Yes	-	-	-
128	Portfolio Review	Darras	Exh-PCD-1T-3-29-24	FP-322784	RF; R-197 PULVER RD, BURLING	378.0	498,152		-	-	(498,152)	-100%	Yes	-	-	-
129	Portfolio Review	Gilchrist		FP-322912	UG PUR AR/VR Training Dvlpmnt CNG GO	303.0	4,436	2024/02	4,460	4,460	24	1%	-	-	-	4,460
130	Portfolio Review	Darras		FP-323040	RP-8" STL-WALL-CLINTON 400'	376.0	(32,091)	2024/01	(32,091)	(32,091)	-	0%	-	-	-	(32,091)
131	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-323166	RP Bremerton R-023	378.0	67,326	2024/06	568,759	568,759	501,433	745%	Yes	Yes	-	568,759
132	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-323236	RPL MN - SHORTED CASING - WA	376.1	344,835	2024/08	73,404	73,404	(271,431)	-79%	Yes	-	-	73,404
133	Portfolio Review	Darras		FP-323429	Fredonia CS camera upgrade	377.0	(581)	2024/01	(581)	(581)	-	0%	-	-	-	(581)
134	Portfolio Review	Darras	Exh-PCD-1T-3-29-24	FP-323431	GR L'view -2" HP MN, Divert INC RNG	376.2	237,522		-	-	(237,522)	-100%	Yes	-	-	-
135	Portfolio Review	Darras	Exh-PCD-1T-3-29-24	FP-323432	INST RNG RS, DIVERT INC, Longview	378.0	582,325		-	-	(582,325)	-100%	Yes	-	-	-
136	Portfolio Review	Darras	Exh-PCD-1T-3-29-24	FP-323434	INST RNG ODRIZR, DIVERT INC, L'VIEW	378.0	1,181,773		-	-	(1,181,773)	-100%	Yes	-	-	-
137	Portfolio Review	Darras	Exh-PCD-1T-3-29-24	FP-323435	INST RNG MTR SET, DIVERT INC, LVIEW	385.0	97,719		-	-	(97,719)	-100%	Yes	-	-	-
138	Portfolio Review	Darras		FP-323447	RNG- Horn Rapids Pipeline 6"PE	376.0	942	2024/01	944	944	3	0%	-	-	-	944
139	Portfolio Review	Darras		FP-323470	RNG; Lamb Weston Richland 4" Steel	376.0	14,366	2024/01	14,408	14,408	41	0%	-	-	-	14,408
140	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-323530	Instl PE Main McCormick N Pt Orchr	376.3	131,189	2024/03	131,189	131,189	-	0%	-	-	-	131,189
141	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-323595	RF; 4" PE; 10,000'; Lynden	376.3	343,875		-	-	(343,875)	-100%	Yes	-	-	-
142	Portfolio Review	Darras		FP-323596	RF; 6" PE; 5,350'; Everson	376.0	92,851	2024/01	93,118	93,118	267	0%	-	-	-	93,118
143	Portfolio Review	Darras		FP-323627	Fredonia CS Piston Rod Upgrade	377.0	488	2024/01	488	488	-	0%	-	-	-	488
144	Portfolio Review	Darras		FP-323628	Fredonia CS LEL detector upgrade	377.0	(30)	2024/01	(30)	(30)	-	0%	-	-	-	(30)
145	Portfolio Review	Darras		FP-323630	RP-BURBANK R-6 (R-142) MAIN	376.0	(3,534)	2024/01	(3,534)	(3,534)	-	0%	-	-	-	(3,534)
146	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-323636	RP-SHEL R-17 (R-84) MAIN	376.2	63,627	2024/07	57,515	57,515	(6,112)	-10%	-	-	-	57,515
147	Portfolio Review	Martuscelli		FP-323715	FRL; 2" PE; EAST;400'	376.0	18,291	2024/07	18,343	18,343	52	0%	-	-	-	18,343
148	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-323730	RP-SHEL R-17 (R-84)	378.0	206,332	2024/07	536,218	536,218	329,885	160%	Yes	Yes	-	536,218
149	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-323731	Fredonia CS Scrubber Replacement	377.0	147,143	2024/12	268,515	268,515	121,372	82%	Yes	Yes	-	268,515
150	Portfolio Review	Darras		FP-323746	MAOP; R-100(R-52) SIDE;	378.0	4,778	2024/01	4,792	4,792	14	0%	-	-	-	4,792
151	Portfolio Review	Darras		FP-323756	RL-2" HP-900' Burbank	376.0	(173)	2024/01	(173)	-	-	0%	-	-	-	(173)
152	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-323791	Purchase Mueller Tools - Bellingham	394.1	12,730	2024/08	13,586	13,586	856	7%	-	-	-	13,586
153	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-323795	Fredonia CS Flame / PLC spare parts	377.0	18,882	2024/09	15,791	15,791	(3,091)	-16%	Yes	-	-	15,791
154	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-323823	RP; R-81 WHEE; RPL (R-53 & R-54)	378.0	55,851	2024/02	108,011	108,011	52,159	93%	Yes	Yes	-	108,011
155	Portfolio Review	Link		FP-323826	CC&B Enhancement for CNGC	303.0	29,259	2024/01	68,497	68,497	39,238	134%	Yes	Yes	-	68,497
156	Portfolio Review	Martuscelli		FP-323833	RP; 2" PE; LONG; 550' 1291 INDUSTRI	376.0	30,321	2024/06	96,082	96,082	65,761	217%	Yes	Yes	-	96,082
157	Portfolio Review	Martuscelli		FP-323836	RP; 2" ST; LONG; 75' 58 E. PORT WAY	376.0	32,935	2024/02	33,029	33,029	95	0%	-	-	-	33,029
158	Portfolio Review	Martuscelli		FP-323837	RP; 4" ST; LONG; 50' LAUREL RD & P	376.0	62,610	2024/06	62,790	62,790	180	0%	-	-	-	62,790
159	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-323909	Yakima Enclose Canopy CS Fab	390.1	37,696	2024/03	33,908	33,908	(3,789)	-10%	Yes	-	-	33,908
160	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-323917	PURCHASE BEVELING MACHINE MT VERNON	394.1	1,593		-	-	(1,593)	-100%	Yes	-	-	-
161	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-323918	Purchase Fresh Air Paks Mt Vernon	394.1	10,082	2024/08	10,217	10,217	134	1%	-	-	-	10,217
162	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-323926	Repl Mueller Equip CS WA	394.1	102,941	2025/02	4,052	4,052	(98,889)	-96%	Yes	-	-	4,052
163	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-323951	Purch Leak Survey Equip Kennewick	394.1	32,138	2024/06	38,056	38,056	5,919	18%	Yes	Yes	-	38,056
164	Portfolio Review	Gilchrist	Exh-HG-3-3-29-24	FP-323967	UG-CNG PUR AR/VR Gas Emrgncy Rspns	303.0	41,466		-	-	(41,466)	-100%	Yes	-	-	-
165	Portfolio Review	Gilchrist	Exh-HG-3-3-29-24	FP-323968	UG-CNG PUR AR/VR I-Leak Upg/Enhance	303.0	7,539		-	-	(7,539)	-100%	Yes	-	-	-
166	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-324005	RP; 4" PE & 6" STL; ANAC; 1200'	376.2	306,878		-	-	(306,878)	-100%	Yes	-	-	-
167	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-324015	PUR FORKLIFT SPREADER BAR MT VERNON	394.1	3,440	2024/08	4,894	4,894	1,454	42%	Yes	Yes	-	4,894
168	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-324018	Purchase Steel Squeezer Elma	394.1	7,532	2024/07	8,733	8,733	1,201	16%	Yes	Yes	-	8,733
169	Portfolio Review	Boese	Exh-HG-1T-3-29-24	FP-324020	UG-Locusview Software - CNGC	303.0	810,508	2024/05	1,147,305	1,147,305	336,797	42%	Yes	Yes	-	1,147,305
170	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-324021	FRL; R-195 (R-170) ANAC	378.0	292,793		-	-	(292,793)	-100%	Yes	-	-	-
171	Portfolio Review	Boese	Exh-HG-1T-3-29-24	FP-324035	UG-IQ Geo Enhancements CNGC	303.0	52,501	2024/12	4,154	4,154	(48,348)	-92%	Yes	-	-	4,154
172	Portfolio Review	Gilchrist	Exh-HG-3-3-29-24	FP-324053	CONST Training Yard Elma D Off	394.1	50,215		-	-	(50,215)	-100%	Yes	-	-	-
173	Portfolio Review	Darras	Exh-PCD-1T-3-29-24	FP-324101	C/M RPL; 8" TM; ANACORTES; 3,000'	367.1	2,632,122	2024/11	482,379	482,379	(2,149,743)	-82%	Yes	-	-	482,379
174	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-324134	PURCH SPREADER BAR BELLINGHAM	394.1	4,017	2024/06	4,903	4,903	886	22%	Yes	Yes	-	4,903
175	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-324146	Pur Shop Air Compressor Walla Walla	394.1	2,511	2024/02	2,829	2,829	318	13%	Yes	Yes	-	2,829
176	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-324239	Purch Electric Grease Gun Mt Vernon	394.1	1,506	2024/02	1,410	1,410	(96)	-6%	-	-	-	1,410

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Line No.	Project/Portfolio Review	Witness	Testimony Reference	Funding Project	Description	FERC Account No.	WA 2024 Authorized Cost	Closed to Plant (Month/Year)	WA Actual 2024 Cost	WA Actual Cost - Cumulative Rate Effective Period	\$ Variance - Actual vs Settlement	% Variance - Actual vs Settlement	Signif. Cost Variance - \$500k or 10%	Signif. Cost Overrun	Identified In 2023 IRP (Docket UG-220131)	Allowed Cost in 2024 Rate Base
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
177	Portfolio Review	Gilchrist	Exh-HG-3-3-29-24	FP-324251	Purch AED for Bellingham WA	398.0	2,009		-	-	(2,009)	-100%	Yes	-	-	-
178	Portfolio Review	Gilchrist	Exh-HG-3-3-29-24	FP-324253	Purch PAPR's for Washington 2024	394.1	10,043		-	-	(10,043)	-100%	Yes	-	-	-
179	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-324259	Repl SAN & FC Switches CNGC GO	397.3	75,323	2024/09	67,137	67,137	(8,186)	-11%	Yes	-	-	67,137
180	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-324263	Replace Office Servers CNG	391.3	45,194		-	-	(45,194)	-100%	Yes	-	-	-
181	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-324273	Purch Electric Grease Gun Longview	394.1	1,506	2024/02	1,408	1,408	(98)	-7%	-	-	-	1,408
182	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-324274	Purch Electric Grease Gun Kennewick	394.1	1,506	2024/02	1,401	1,401	(105)	-7%	-	-	-	1,401
183	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-324276	Replace Vacuum Pump Yak MS	394.1	9,800	2024/07	12,299	12,299	2,499	25%	Yes	Yes	-	12,299
184	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-324281	Add HEPA Vacuum at the CNG meter sh	394.1	3,770	2024/02	1,384	1,384	(2,385)	-63%	Yes	-	-	1,384
185	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-324301	Pur Completion Machine Mt Vern CS	394.1	2,639		-	-	(2,639)	-100%	Yes	-	-	-
186	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-324315	Pur 12in Shell Cutter Mt Vernon CS	394.1	10,555	2024/05	10,988	10,988	433	4%	-	-	-	10,988
187	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-324342	RP; 2" ST; BELL; 360'; FLORA/UNITY	376.1	72,206	2024/01	61,746	61,746	(10,460)	-14%	Yes	-	-	61,746
188	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-324375	Rpl Main Nelson Rd/Ctr Vly Brmrtn	376.3	193,815	2024/09	449,653	449,653	255,838	132%	Yes	Yes	-	449,653
189	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-324409	UG - Trellis Energy Software CNGC	303.0	149,734	2024/12	117,865	117,865	(31,869)	-21%	Yes	-	-	117,865
190	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-324475	Pur Elec Fume Extractor Mt Ver CS	394.1	15,079	2024/08	7,268	7,268	(7,811)	-52%	Yes	-	-	7,268
191	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-324480	Pur 2 Custom Pallets Mt Vernon CS	394.1	8,293	2024/09	6,111	6,111	(2,182)	-26%	Yes	-	-	6,111
192	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-324495	Fredonia CS Storage Shed	377.0	18,174	2024/06	17,003	17,003	(1,171)	-6%	-	-	-	17,003
193	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-324502	Fredonia CS Update facility Lights	377.0	21,809	2024/06	23,857	23,857	2,048	9%	-	-	-	23,857
194	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-324503	Purchase Traffic Plates Walla Walla	394.1	6,528	2024/06	7,059	7,059	531	8%	-	-	-	7,059
195	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-324524	Purch Fork Lift Spreader Bar Kelso	394.1	4,017	2024/06	4,862	4,862	845	21%	Yes	Yes	-	4,862
196	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-324527	Purch Fork Lift Spreader Bar Elma	394.1	4,017	2024/06	4,898	4,898	881	22%	Yes	Yes	-	4,898
197	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-324530	Purchase Mueller Gate Valves Kelso	394.1	4,441		-	-	(4,441)	-100%	Yes	-	-	-
198	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-324556	CNGC-Picarro Leak Survey Equipment	394.1	904,714	2024/09	990,788	990,788	86,074	10%	-	-	-	990,788
199	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-324559	Purchase Shop Welder Bremerton	394.1	7,907	2024/03	9,174	9,174	1,267	16%	Yes	Yes	-	9,174
200	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-324581	RF-OAKH-4"PE-1000'	376.3	343,626		-	-	(343,626)	-100%	Yes	-	-	-
201	Portfolio Review	Darras	Exh-PCD-1T-3-29-24	FP-324689	RP-8" HP- ELMA 1100' WILD CAT CREEK	376.2	1,634,772		-	-	(1,634,772)	-100%	Yes	-	-	-
202	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-324690	Purch Steel Road Plates Kelso	394.1	5,022		-	-	(5,022)	-100%	Yes	-	-	-
203	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-324695	Purch Leak Survey Equip Kennewick	394.1	42,683	2024/08	36,770	36,770	(5,912)	-14%	Yes	-	-	36,770
204	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-324704	Fredonia CS Security Install	377.0	30,290		-	-	(30,290)	-100%	Yes	-	-	-
205	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-324761	Crack Seal Parking Lot Walla Walla	390.1	55,237	2024/08	42,524	42,524	(12,712)	-23%	Yes	-	-	42,524
206	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-324778	CONST SVCS - TOOL SHED & REMODEL	390.1	155,214	2024/12	37,331	37,331	(117,883)	-76%	Yes	-	-	37,331
207	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-324790	Instl Shop Lighting Wentachee	390.1	9,541	2024/04	8,396	8,396	(1,145)	-12%	Yes	-	-	8,396
208	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-324799	FRL-MTV-HWY 9-6" HP-400FT	376.2	512,719		-	-	(512,719)	-100%	Yes	-	-	-
209	Portfolio Review	Darras		FP-324801	Fredonia CAT Crankshaft upgrade	377.0	(877)	2024/02	(877)	(877)	-	0%	-	-	-	(877)
210	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-324804	UPGRADE MODEL 5 PROVER - YAKIMA	394.1	30,129	2024/03	25,267	25,267	(4,862)	-16%	Yes	-	-	25,267
211	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-324806	MODEL 5 PROVER UPGRADE - BELLINGHAM	394.1	30,129	2024/03	25,383	25,383	(4,746)	-16%	Yes	-	-	25,383
212	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-324820	MAOP;4' ST;ARL;5,610'	376.2	76,796	2024/09	927,625	927,625	850,829	1108%	Yes	Yes	-	927,625
213	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-324823	Bellingham 1 TBS RTU Replacement	379.0	4,025	2024/10	5,143	5,143	1,118	28%	Yes	Yes	-	5,143
214	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-324824	C/M;R-198(R-66) ARL	378.0	53,709	2024/09	190,440	190,440	136,731	255%	Yes	Yes	-	190,440
215	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-324827	Sumas TBS RTU Replacement	379.0	3,930	2024/10	5,144	5,144	1,213	31%	Yes	Yes	-	5,144
216	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-324828	Lynden TBS RTU Replacement	379.0	4,025	2024/10	5,136	5,136	1,111	28%	Yes	Yes	-	5,136
217	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-324829	Hermiston TBS RTU Replacement	379.0	4,025		-	-	(4,025)	-100%	Yes	-	-	-
218	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-324830	Stanwood TBS RTU replacement	379.0	4,025	2024/08	5,163	5,163	1,138	28%	Yes	Yes	-	5,163
219	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-324831	Mt Vernon TBS RTU replacement	379.0	4,025	2024/07	4,687	4,687	662	16%	Yes	Yes	-	4,687
220	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-324832	Nysa TBS RTU Replacement	379.0	4,025		-	-	(4,025)	-100%	Yes	-	-	-
221	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-324833	Othello TBS RTU Replacement.	379.0	4,025	2024/11	5,344	5,344	1,319	33%	Yes	Yes	-	5,344
222	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-324834	Redmond TBS RTU Replacement	379.0	4,025		-	-	(4,025)	-100%	Yes	-	-	-
223	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-324835	Shelton TBS RTU replacement	379.0	4,025	2024/07	5,358	5,358	1,333	33%	Yes	Yes	-	5,358
224	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-324836	South Bend TBS RTU Replacement	379.0	4,025		-	-	(4,025)	-100%	Yes	-	-	-
225	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-324847	Instl Back Up Generator Walla Walla	390.1	150,645	2024/09	77,661	77,661	(72,984)	-48%	Yes	-	-	77,661
226	Portfolio Review	Martuscelli		FP-324853	RF; 2" PE; LYND; 1290'; W FRONT	376.0	(3,236)	2024/01	(3,236)	(3,236)	-	0%	-	-	-	(3,236)
227	Portfolio Review	Darras		FP-324897	C/M; R-200(R-60) OAKH;	378.0	8,936	2024/01	8,962	8,962	26	0%	-	-	-	8,962
228	Portfolio Review	Darras	Exh-PCD-1T-3-29-24	FP-324932	RP; 6" HP; OAKH; 3000'	376.1	1,001,333		-	-	(1,001,333)	-100%	Yes	-	-	-
229	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-324946	PUR CONTROL RADIOS AVTEC SYS - WA	397.1	3,741	2024/01	4,599	4,599	857	23%	Yes	Yes	-	4,599
230	Portfolio Review	Martuscelli		FP-324959	PURCHASE 2 - ODORATOR's ELMA	394.0	(91)	2024/01	(91)	(91)	-	0%	-	-	-	(91)
231	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-324982	CNG UPS Replacements	391.3	13,227	2024/11	13,699	13,699	472	4%	-	-	-	13,699
232	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-324988	Inst Reinf main for R99, Yakima	376.1	754,872	2024/09	1,134,533	1,134,533	379,661	50%	Yes	Yes	-	1,134,533
233	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-324995	C/M; R-199(R-7) MTVE;	378.0	98,908	2024/11	157,518	157,518	58,610	59%	Yes	Yes	-	157,518
234	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-325037	RP; 8" PE CLINTON; HDD 400'	376.3	122,656		-	-	(122,656)	-100%	Yes	-	-	-
235	Portfolio Review	Martuscelli		FP-325044	PURCHASE SENIT GOLD G2-MOSES LAKE	394.0	27	2024/02	49	49	22	83%	Yes	Yes	-	49

Cascade Natural Gas Corp.
Docket UG-240008
2024 Provisional Plant Review

Line No.	Project/Portfolio Review	Witness	Testimony Reference	Funding Project	Description	FERC Account No.	WA 2024 Authorized Cost	Closed to Plant (Month/Year)	WA Actual 2024 Cost	WA Actual Cost - Cumulative Rate Effective Period	\$ Variance - Actual vs Settlement	% Variance - Actual vs Settlement	Signif. Cost Variance - \$500k or 10%	Signif. Cost Overrun	Identified In 2023 IRP (Docket UG-220131)	Allowed Cost in 2024 Rate Base
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
236	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-325055	REPLACE SHOP TUBE HEATER BREMERTON	390.1	9,404	2024/01	7,378	7,378	(2,026)	-22%	Yes	-	-	7,378
237	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-325057	Fredonia CS New Relief 1910K	377.0	15,145	2024/09	12,542	12,542	(2,603)	-17%	Yes	-	-	12,542
238	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-325059	Purchase Sensit Gold Kennewick	394.1	3,137	2024/07	3,193	3,193	56	2%	-	-	-	3,193
239	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-325160	RTU Replacement Kalama TBS	379.0	4,583	2024/07	5,249	5,249	667	15%	Yes	Yes	-	5,249
240	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-325161	Kelso RTU replacement	379.0	4,583	2024/07	5,572	5,572	989	22%	Yes	Yes	-	5,572
241	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-325162	Selah TBS RTU Replacement	379.0	4,592	2024/10	4,914	4,914	322	7%	-	-	-	4,914
242	Portfolio Review	Darras	Exh-PCD-5-3-29-24	FP-325163	R-38 Longview RTU Replacement	379.0	4,583	2024/07	5,165	5,165	583	13%	Yes	Yes	-	5,165
243	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-325186	PUR VIVAX METROTECH LOCATOR-YAKIMA	394.1	3,799	2024/01	3,835	3,835	35	1%	-	-	-	3,835
244	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-325187	FRL;2";VIEW'800' OIE HWY	376.1	171,343	2024/03	721,081	721,081	549,738	321%	Yes	Yes	-	721,081
245	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-325196	RP; 6" ST; BELL; 2400'; NORTHWEST	376.1	851,810		-	-	(851,810)	-100%	Yes	-	-	-
246	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-325206	FRL;2" ST;WAPA;1,000' S.Naches A	376.1	229,131	2024/05	823,582	823,582	594,451	259%	Yes	Yes	-	823,582
247	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-325214	PUR Sensit LZ-30s - Washington	394.1	622,666	2024/02	715,303	715,303	92,637	15%	Yes	Yes	-	715,303
248	Portfolio Review	Martuscelli	Exh-EPM-4-3-29-24	FP-325218	PUR 1 Rivet Buster, Bellingham	394.1	1,584	2024/02	1,597	1,597	12	1%	-	-	-	1,597
249	Portfolio Review	Martuscelli		FP-325250	PUR - 2 HANDHELD RADIOS - BREMERTON	397.0	3,694	2024/04	3,715	3,715	20	1%	-	-	-	3,715
250	Portfolio Review	Martuscelli		FP-325257	PURCH (2) MET FIT TOOLS-WENATCHEE	394.0	2,488	2024/02	2,502	2,502	14	1%	-	-	-	2,502
251	Portfolio Review	Martuscelli		FP-325273	Replace Locator Longview	394.0	6,322	2024/03	6,357	6,357	34	1%	-	-	-	6,357
252	Portfolio Review	Martuscelli		FP-325287	Purchase Locator Walla Walla	394.0	3,372	2024/03	3,391	3,391	18	1%	-	-	-	3,391
253	Portfolio Review	Martuscelli		FP-325289	Purch Metrotech Locator Kennewick	394.0	3,363	2024/07	3,381	3,381	18	1%	-	-	-	3,381
254	Portfolio Review	Martuscelli		FP-325300	PURCH TWO METROTECH LOCATORS YAKIMA	394.0	6,698	2024/04	6,734	6,734	37	1%	-	-	-	6,734
255	Portfolio Review	Martuscelli		FP-325304	Replace 2LC Machine Bellingham	394.0	4,773	2024/04	4,799	4,799	26	1%	-	-	-	4,799
256	Portfolio Review	Martuscelli		FP-325310	GR; 2" PE; WOOD; 1,400' WOODLAND CR	376.0	48,404	2024/04	48,600	48,600	196	0%	-	-	-	48,600
257	Portfolio Review	Martuscelli		FP-325313	Repl Main NE 7th St Oak Harbor	376.0	113,273	2024/07	120,573	120,573	7,300	6%	-	-	-	120,573
258	Portfolio Review	Martuscelli		FP-325341	Purchase Saddle Machine Mt Vernon	394.0	1,643	2024/05	1,652	1,652	9	1%	-	-	-	1,652
259	Portfolio Review	Martuscelli		FP-325356	RL;6" PE;TOPP;1000' 580 Fort Rd	376.0	219,022	2024/06	24,717	24,717	(194,306)	-89%	Yes	-	-	24,717
260	Portfolio Review	Martuscelli		FP-325358	PURCH RD8000 YAKIMA	394.0	5,468	2024/04	5,498	5,498	30	1%	-	-	-	5,498
261	Portfolio Review	Martuscelli		FP-325381	Purch Heath Detecto Pak Bellingham	394.0	13,507	2024/04	13,581	13,581	74	1%	-	-	-	13,581
262	Portfolio Review	Martuscelli		FP-325382	PURCH NEW RMLD-MOSES LAKE	394.0	18,239	2024/05	18,339	18,339	99	1%	-	-	-	18,339
263	Portfolio Review	Martuscelli		FP-325405	Purch Sensit Gold G3 Longview	394.0	3,964	2024/05	3,985	3,985	22	1%	-	-	-	3,985
264	Portfolio Review	Martuscelli		FP-325484	Purchase RD8200 Bellingham	394.0	12,623	2024/06	12,692	12,692	69	1%	-	-	-	12,692
265	Portfolio Review	Martuscelli		FP-325495	Purchase Ice Machine Mt. Vernon	398.0	7,389	2024/08	7,429	7,429	40	1%	-	-	-	7,429
266	Portfolio Review	Martuscelli		FP-326028	Purchase RD7200 Bellingham	394.0	5,662	2024/08	5,718	5,718	56	1%	-	-	-	5,718
267	Portfolio - Authorized Cost						\$ 60,869,895		\$ 37,391,135	\$ 37,391,135	\$ (23,478,760)					\$ 37,391,135
268																
269	Portfolio Review	Boese		FP-317012	UG-PCAD Upgrade to v7-CNG	303.0	\$ -	2024/09	\$ (7,142)	\$ (7,142)	\$ (7,142)		-	-	-	\$ (7,142)
270	Portfolio Review	Darras		FP-323663	MAOP INST 4"ST MN FOR LVIEW DWNRATE	376.1	-	2024/09	431,700	431,700	431,700		-	-	-	431,700
271	Portfolio Review	Link		FP-323949	UG-JAVA Technology Upgrade-CNG	303.0	-	2024/12	25,128	25,128	25,128		-	-	-	25,128
272	Portfolio Review	Link		FP-323966	UG-Dev&Implmnt ITDataWarehouse CNG	303.0	-	2024/12	11,019	11,019	11,019		-	-	-	11,019
273	Portfolio Review	Martuscelli		FP-324633	Inst Main Clear Creek Rd Silverdale	376.3	-	2024/12	334,210	334,210	334,210		-	-	-	334,210
274	Portfolio Review	Darras		FP-325221	Fredonia CS Relief UpgradeVib resit	377.0	-	2024/12	18,839	18,839	18,839		-	-	-	18,839
275	Portfolio Review	Darras		FP-325227	RF; 6in PE; Blaine; 3000'	376.3	-	2024/12	6,008	6,008	6,008		-	-	-	6,008
276	Portfolio Review	Darras		FP-325239	GR-MOSES LAKE-4" HP STL JR SIMPLOT	376.2	-	2024/12	899,521	899,521	899,521		-	-	-	899,521
277	Portfolio Review	Darras		FP-325251	MAOP; R-201(R-2) MTVE;	378.0	-	2024/09	150,628	150,628	150,628		-	-	-	150,628
278	Portfolio Review	Martuscelli		FP-325339	PUR - 1LC FUSION MACHINE -BREMERTON	394.1	-	2024/09	2,000	2,000	2,000		-	-	-	2,000
279	Portfolio Review	Darras		FP-325377	MAOP;R-7(R-1) COLL	378.0	-	2024/09	154,478	154,478	154,478		-	-	-	154,478
280	Portfolio Review	Darras		FP-325432	MAOP; RPL R-002;QUINCY	378.0	-	2024/10	550,700	550,700	550,700		-	-	-	550,700
281	Portfolio Review	Darras		FP-325916	Odorizer Tank UPG, B'ham R-184	379.0	-	2024/11	77,687	77,687	77,687		-	-	-	77,687
282	Portfolio Review	Darras		FP-325917	INST ODRNT TANK, SEDRO W. Gate	379.0	-	2024/11	161,504	161,504	161,504		-	-	-	161,504
283	Portfolio Review	Darras		FP-325970	Fredonia New Catalysts	368.1	-	2024/09	33,831	33,831	33,831		-	-	-	33,831
284	Portfolio Review	Darras		FP-325974	Discharge Coalescent Filter 319839	368.1	-	2024/12	5,382	5,382	5,382		-	-	-	5,382
285	Portfolio Review	Martuscelli		FP-326011	Instl HVAC/AC Unit Mt. Vernon	390.1	-	2024/09	10,649	10,649	10,649		-	-	-	10,649
286	Portfolio Review	Martuscelli		FP-326083	Purch (2) Welding Reels Mt. Vernon	394.1	-	2024/09	3,528	3,528	3,528		-	-	-	3,528
287	Portfolio Review	Martuscelli		FP-326088	Replace HVAC/AC Unit Shelton	390.1	-	2024/12	12,634	12,634	12,634		-	-	-	12,634
288	Portfolio Review	Martuscelli		FP-326097	REPL HVAC/AC UNIT ELMA OFFICE	390.1	-	2024/10	5,783	5,783	5,783		-	-	-	5,783
289	Portfolio Review	Martuscelli		FP-326098	Purch Land Mt Vrn Office Burlington	389.0	-	2024/10	2,328,452	2,328,452	2,328,452		-	-	-	2,328,452
290	Portfolio Review	Boese		FP-326119	UG - IRTH Solutions 2024-2025 CNG	303.0	-	2024/12	59,474	59,474	59,474		-	-	-	59,474
291	Portfolio Review	Martuscelli		FP-326127	REPLACE RMLD LONGVIEW	394.1	-	2024/10	18,297	18,297	18,297		-	-	-	18,297
292	Portfolio Review	Martuscelli		FP-326130	PURCH NEW LOCATOR TRANS-WENATCHEE	394.1	-	2024/10	1,290	1,290	1,290		-	-	-	1,290
293	Portfolio Review	Martuscelli		FP-326137	GR; 4" PE; KELS; 500' 1700 13TH AVE	376.3	-	2024/12	17,850	17,850	17,850		-	-	-	17,850

Cascade Natural Gas Corp.
Docket UG-240008
2024 Provisional Plant Review

Line No.	Project/Portfolio Review	Witness	Testimony Reference	Funding Project	Description	FERC Account No.	WA 2024 Authorized Cost	Closed to Plant (Month/Year)	WA Actual 2024 Cost	WA Actual Cost - Cumulative Rate Effective Period	\$ Variance - Actual vs Settlement	% Variance - Actual vs Settlement	Signif. Cost Variance - \$500k or 10%	Signif. Cost Overrun	Identified In 2023 IRP (Docket UG-220131)	Allowed Cost in 2024 Rate Base
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
294	Portfolio Review	Martuscelli		FP-326152	Purchase 8" Clamp Kit Kennewick	394.1	-	2024/12	4,486	4,486	4,486		-	-	-	4,486
295	Portfolio - New Projects		Total				\$ -		\$ 5,317,938	\$ 5,317,938	\$ 5,317,938					\$ 5,317,938
296	Total Portfolio Review						\$ 60,869,895		\$ 42,709,073	\$ 42,709,073	\$ (18,160,822)					\$ 42,709,073
297	Settlement Adjustment		Total				(4,599,290)				4,599,290					
298	Total						\$ 97,736,858		\$ 72,125,001	\$ 72,125,001	\$ (25,611,857)					\$ 67,984,747