

BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

CASCADE NATURAL GAS
CORPORATION,

Respondent.

DOCKET UG-240008

CASCADE NATURAL GAS CORPORATION

THIRD EXHIBIT TO THE
DIRECT TESTIMONY OF RONALD J. AMEN

March 29, 2024

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I. INTRODUCTION

The purpose of this document is to discuss the development and results of the Cost of Service Study (“COSS”) model and related schedules prepared for Cascade Natural Gas Corporation (“Cascade” or the “Company”) based on the Test Year ended December 31, 2023 (“Test Year”).

The document is organized into three sections. The first section includes an overview of Atrium’s COSS model used to develop the cost allocation study. The second section includes details of the methodologies adopted in the development of the study. The last section exhibits the results of the COSS study.

1. Atrium Economics Cost of Service Study Model Overview

The Cost of Service Study is submitted in support of the direct testimony of Ronald J. Amen in Exhibit 3. The COSS model presented in this proceeding is an excel based model that allows the user to modify various inputs and assumptions.

COSS Model Capabilities

The Atrium Economics’ COSS model provides a large range of analytical capabilities including:

- Unbundling of operations into functions: (i.e., production/supply, storage, transmission, distribution, metering, and billing services.)
- Classification and allocation of costs into customer classes.
- Reports on Rate of Return, Revenue Requirement, and Revenue-to-Cost ratio for each function and rate class.
- Development of unit costs of each functional classification for each rate class.
- Specification of the individual rate of return targets for each function or customer class.
- Provides detailed analyses of costs of gas, income taxes, working capital, depreciation reserve, and depreciation expenses.
- Use of detailed analysis of labor expenses by account to facilitate the analyses of administrative and general expenses and overhead costs.
- Facilitation of direct assignment of plant investment, expenses, and revenue dollars to individual functions, classifications, or customer classes.

Follows Traditional 3-Step Analysis Process

The Atrium COSS Model follows the standard three-step analysis process: 1) functionalization of rate base and expenses into various functional categories; 2) classification of functionalized components into demand, energy/commodity, and customer cost categories; and 3) allocation of each component among the customer classes.

As part of the functionalization process, accounts for common costs that are not specifically related to the primary functions, such as general plant and administrative and general expenses, are automatically allocated to the proper function based on internally defined allocation factors. All components of the utility’s total cost of service are grouped into one of the functions.

The Atrium COSS Model provides unbundled functionalized and classified cost information by customer class; develops unbundled revenue requirements by functional classification for each customer class; and calculates unit costs by function for customer, commodity, and demand categories. Accounting costs are reported by FERC account level, and the allocation of A&G expenses, general taxes, and income taxes are clearly reported.

Revenue requirements are calculated from the allocated rate base and expenses and are adjusted to reflect the user-determined target rate of return and statutory tax adjustments. The actual revenues collected are compared to the calculated cost-based revenue requirements to determine class-specific, revenue-to-cost ratios to assist in revenue allocation and pricing activities.

Unit Cost Output Functionality

The COSS model calculates the unit cost of each functional classification separately for each rate class based on the user-specified billing determinants. These unit cost data are among the most important outputs from an embedded cost of service analysis. They are defined as the average cost of providing service to customers per measure of service (i.e., per therm, per dekatherm of daily demand, and per customer). Unit costs are a key consideration in developing prices for bundled, unbundled, and re-bundled services.

Acceptance by Utility Regulatory Commissions

The format and presentation of the model's outputs have been used in many rate case proceedings and conform to standard utility commission requirements. Where necessary, the COSS model outputs can be easily modified to meet specific jurisdictional filing requirements.

II. CASCADE'S COST OF SERVICE PROCEDURES

1. Functionalization

The following functional cost categories were identified for purposes of Cascade's cost allocation:

- Gas Supply
- Transmission
- Distribution

Cascade's assigned functional categories are presented on Schedule 1.

2. Classification

The following classification categories were identified for purposes of Cascade's cost allocation:

- Demand
- Customer
- Commodity

Cascade's assigned classification categories are presented on Schedule 1.

3. Allocation

The allocation step involves assigning classified costs to the customer classes based on cost causation. Therefore, the allocation of costs is usually based on some measure of class loads or class service characteristics. The External (Schedule 2) and Internal (Schedule 3) Allocation Factors are utilized to allocate costs among various customer classes. Cascade's assigned Allocation Factors are presented on Schedule 1.

3.1. Customer Classes and Tariff Schedules

The following customer classes were identified for purposes of cost allocation:

- Residential Service
- General Service
- General Industrial Service
- Large Volume
- Transport Service (Interruptible)
- Transport Service (Firm)
- Special Contracts

3.2. External Allocation Factors

Cascade's External Allocation Factors are presented on Schedule 2. The External Allocation Factors are developed based on the special studies conducted using various detailed data as discussed below.

Commodity and Revenue Allocation Factors

Costs classified as "Commodity" are allocated among customer classes based on the weather-normalized volumes for the test year.

REVENUE – Factor developed to directly assign associated current total revenues to the specific class in the Test Year.

Thruput – Factor developed to directly assign Weather Normalized Volumes/Throughput to the specific class in the Test Year.

SALES_MARGIN - Factor developed to directly assign associated current base rate revenues to customer classes excluding Transport and Special Contracts.

SALES_Non-Margin - Factor developed to directly assign associated current Non-Margin revenues to customer classes excluding Transport and Special Contracts.

TRANSPORT_MARGIN - Factor developed to directly assign associated current base rate revenues to customer classes Transport and Special Contracts.

TRANSPORT_Non-Margin - Factor developed to directly assign associated current Non-Margin revenues to customer classes Transport and Special Contracts.

ACCT_813_COMM – This factor is based on Gas Supply (Account 813) Commodity Component

ACCT_871 – This factor is based on Gas Supply (Account 813) Commodity Component

Customer Allocation Factors

Customer-related costs are generally allocated based on the number of customers within each class of service, with appropriate weighting to recognize specific service characteristics.

CUSTOMERS – Customer Count factor is based on the average number of customers per customer class in the Test Year.

METERS – Meter Allocation factor is based on the weighted customer class cost of meters used to serve gas customers in different rate classes. The analysis relies upon the Company's records, which provide an inventory of the number of meters by rate schedule categorized into seven meter categories. The current replacement cost by component for each category of meter was multiplied by the count of meters for each customer class to develop the total meter replacement cost by class. The replacement cost by class is the basis of the meters allocator.

REGULATORS – The factor was derived to allocate FERC 383 House Regulators. The analysis was performed based on the same set of data used to derive the Meters allocation factor.

ACCT_385 – The factor was derived to allocate FERC Account 385 Industrial measuring and regulating station equipment. The allocation of this plant to the various customer classes was facilitated by research of property records conducted by Cascade's Washington District Office personnel to identify specific equipment with individual customers. The remaining M&R equipment in Account No. 385 that could not be identified with individual customers were allocated to the classes based on the assignment of the identifiable M&R equipment costs.

SERVICES – The analysis relies upon the data contained in the Company's property records which provide an inventory and original cost of the service lines and service lines by diameter to determine unit cost. The records were grouped into three groups: the Small Service group included service diameters of up to 1¼-inch, the next group of Medium Services included service diameters between two and four inches, and service lines with over four-inch diameters were identified as Large Services. Then, the unit cost per group was derived. Rates 503 and 504 were assigned Small Services, Rates 505 and 511 were assigned Medium Services. The cost allocation was based on the unit cost times number of services per each rate. Service line costs for Rates 570, 663, and Special Contracts were directly assigned.

SERVICES-DIRECT – This factor was derived to allocate services directly assigned to Special Contract customers.

Write-offs – The factor is based on the 2023 Bad Debt write-offs.

Demand Allocation Factors

Peak&Average - The factor is based on Peak Day capacity demand throughput for each customer class. Design Day = peak for heat sensitive classes (Core) (503,504,505,511) via load study results. Non-heat sensitive classes (non-Core) (570, 663) contribution in average 3-day peak from test year. Average = annual throughput.

Peak&Avg_xSPL – This factor is based on Peak & Average Excluding Special Contracts

Peak&Avg_ST>6" - This factor is based on Peak & Average for Customers Served from Steel Main Greater than 6-inch

Peak&Avg_ST>4-6" - This factor is based on Peak & Average for Customers Served from Steel Main Between 4-inch and 6-inch

Peak&Avg_ST2-4" - This factor is based on Peak & Average for Customers Served from Steel Main Between 2-inch and 4-inch

Peak&Avg_ST<=2" - This factor is based on Peak & Average for Customers Served from 2-inch Steel Main and Less

Peak&Avg_PL6" - This factor is based on Peak & Average for Customers Served from 6-inch Plastic Main

Peak&Avg_PL4" - This factor is based on Peak & Average for Customers Served from 4-inch Plastic Main

Peak&Avg_PL<=2" - This factor is based on Peak & Average for Customers Served from 2-inch and Less Plastic Main

ACCT_813_DEM – This factor is based on Gas Supply (Account 813) Demand Component

Mains Analysis

A Direct Assignment was developed of the High Pressure Distribution Mains serving the Special Contract class.

Mains plant was separated by size ranges (e.g, >6 inch, 4 inch to 6 inch, </=2 inch, 2 inch to 4 inch, etc.) and material type (Steel or Plastic) as listed in the Demand Allocation Factors (above).

For the large customer classes (570 and 663) Mains were identified to which each customer is attached (by size and material type) through GIS queries. The large customer classes only receive an allocated share of the size and type of the mains equal to or greater than the main size and type to which they are connected. This prevents these classes from an over allocation of smaller diameter, often lower pressure, distribution mains within the distribution grid that do not provide service to them.

Gas Supply Administrative Costs

ACCT 813 DEMAND, ACCT 813 COMMODITY, ACCT 871- The costs associated with planning, gas supply, and control activities were specifically identified and allocated to the sales and transportation customer classes based on the time reported by the personnel in these responsibility centers. First, the expenses were segregated between sales and transport classes

according to the assigned labor hours and then allocated among the customer classes. A portion of control activities was allocated to customer classes based on the number of alarms for the

specifically identified customer classes and the remaining costs were allocated based on the peak demand factor. The planning and supply related costs were allocated based on the test year weather normalized volumes. Based on these various components the named allocators were created to incorporate this study into COSS.

3.3. Internal Allocation Factors

Internal Allocation Factors are developed within the COSS model based on the cost ratios of allocated cost based the external allocation factors, representing various forms of the composite external and internal factors as mathematical sums.

INT_RATEBASE – The factor is based on the derived rate base by customer class.

INT_REV_REQ_b/f_gross-up – The factor is based on the derived revenue requirement by customer class before gross-up items.

INT_REV_REQ_xGRT – The factor is based on the derived revenue requirement by customer class excluding Gross Revenue Taxes.

INT_Income_before_tax– The factor is based on the derived customer class required return on the rate base before taxes.

INT_T&D_PLANT – The factor is based on the Transmission and Distribution plant in service balances allocated to the customer classes.

INT_TOTAL_PLANT – The factor is based on the total plant in service balance allocated to the customer classes.

INT_INTANGIBLE – The factor is based on the total Intangible plant in service balance allocated to the customer classes.

INT_DISTPT – The factor is based on the Distribution plant in service balances allocated to the customer classes.

INT_TRANS-MAIN - The factor is based on the FERC Account 367 – Transmission Mains balances allocated to the customer classes.

INT_MAIN-SERV – The factor is based on the FERC Accounts 376 - Mains and 380 -Services balances allocated to the customer classes.

INT_DIST-MAIN– The factor is based on the FERC Account 376 – Distribution Mains balances allocated to the customer classes.

INT_SERVICES - The factor is based on the FERC Account 380 -Services balances allocated to the customer classes.

INT_MTR_REG - The factor is based on the FERC Accounts 381 - Meters and 383 -House Regulator & Install balances allocated to the customer classes.

INT_OM – The factor is based on the total customer class allocated Operation and Maintenance Expenses in FERC Accounts 813 through 916.

INT_871-881 - The factor is based on the customer class allocated Distribution related Operation Expenses in FERC Accounts 871 through 881.

INT_886-894 - The factor is based on the customer class allocated Distribution related Maintenance Expenses in FERC Accounts 886 through 894.

INT_LABOR – The factor is based on the total customer class allocated labor-related Operation and Maintenance Expenses.

INT_PLANT_LABOR –The factor is based on a 50-50 weighting of Plant and Labor.

Cascade Natural Gas Corp.
Washington Jurisdiction
Twelve-Months ended December 31, 2023
Schedule 1 - Account Balances and Allocation Methods

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
1	RATE BASE								
2	Plant in Service								
3	Intangible Plant								
4	Organization	301.0	114,156	INT_T&D_PLANT					
5	Franchises & Consents	302.0	138,158	INT_T&D_PLANT					
6	Misc. Intangible Plant - Plant Related	303.0	36,598,487	INT_T&D_PLANT					
7	Misc. Intangible Plant - Throughtput Related	303.0	1,407,086		TRANSMISSION	COMMODITY		Thruput	
8	Misc. Intangible Plant - Customer Related	303.0	19,001,028		DISTRIBUTION	CUSTOMER			CUSTOMERS
9	Subtotal - Intangible Plant		57,258,915						
10	Transmission plant								
11	Land and Land Rights	365.1	1,409,621		TRANSMISSION	DEMAND	Peak&Average		
12	Structures and improvements	366.0	124,315		TRANSMISSION	DEMAND	Peak&Average		
13	Mains	367.0	16,918,251		TRANSMISSION	DEMAND	Peak&Average		
14	Mains - Direct	367.1	336,276		TRANSMISSION	DEMAND	MAINS-DIRECT		
15	Compressor station equipment	368.0	0						
16	Measuring and regulating station equipment	369.0	135,338		TRANSMISSION	DEMAND	Peak&Average		
17	Communication equipment	370.0	0						
18	Subtotal - Transmission plant		18,923,801						
19	Distribution Plant								
20	Land and Land Rights	374	2,632,242	INT_DIST-MAINS					
21	Structures and Improvements	375	1,093,279	INT_DIST-MAINS					
22	Mains - High Pressure	376	257,262,888		DISTRIBUTION	DEMAND	Peak&Avg_xSPL		
23	Mains Steel IP >6"	376.1	9,729,541		DISTRIBUTION	DEMAND	Peak&Avg_ST>6"		
24	Mains Steel IP >4-6"	376.1	12,254,705		DISTRIBUTION	DEMAND	Peak&Avg_ST>4-6"		
25	Mains Steel IP >2-4"	376.1	28,489,095		DISTRIBUTION	DEMAND	Peak&Avg_ST2-4"		
26	Mains Steel IP <=2"	376.1	76,247,522		DISTRIBUTION	DEMAND	Peak&Avg_ST<=2"		
27	Mains Plastic IP 6"	376.1	28,689,677		DISTRIBUTION	DEMAND	Peak&Avg_PL6"		
28	Mains Plastic IP 4"	376.1	49,201,903		DISTRIBUTION	DEMAND	Peak&Avg_PL4"		
29	Mains Plastic IP 2"	376.1	127,952,414		DISTRIBUTION	DEMAND	Peak&Avg_PL<=2"		
30	Mains - Direct	376.1	13,963,161		DISTRIBUTION	DEMAND	MAINS-DIRECT		
31	Compressor Station	377.0	2,927,915		DISTRIBUTION	DEMAND	Peak&Average		
32	M & R Station Equipment - general	378	37,152,569		DISTRIBUTION	DEMAND	Peak&Average		
33	M & R Station Equipment - city gate	379	4,351,552		DISTRIBUTION	DEMAND	Peak&Average		
34	Services	380	245,381,255		DISTRIBUTION	CUSTOMER			SERVICES
35	Services - Direct	380.1	328,316		DISTRIBUTION	CUSTOMER			SERVICE-DIRECT
36	Meters	381	84,745,168		DISTRIBUTION	CUSTOMER			METERS
37	House Regulator & Install.	383.0	10,177,784		DISTRIBUTION	CUSTOMER			REGULATORS
38	Industrial M & R Station Equipment	385	10,604,873		DISTRIBUTION	CUSTOMER			ACCT_385
39	Subtotal - Distribution Plant		1,003,185,859						
40	General Plant								
41	Land and Land Rights	389.0	3,224,759	INT_T&D_PLANT					
42	Structures and Improvements	390.0	22,365,469	INT_T&D_PLANT					
43	Office Furniture and Equipment	391.0	2,803,626	INT_T&D_PLANT					
44	Transportation Equipment	392.0	15,510,397	INT_T&D_PLANT					
45	Stores Equipment	393.0	99,937	INT_T&D_PLANT					
46	Tools, Shop, and Garage Equipment	394.0	8,354,339	INT_T&D_PLANT					
47	Laboratory Equipment	395.0	59,304	INT_T&D_PLANT					
48	Power Operated Equipment	396.0	4,575,621	INT_T&D_PLANT					
49	Communication Equipment	397.0	5,320,075	INT_T&D_PLANT					
50	Miscellaneous Equipment	398.0	82,981	INT_T&D_PLANT					
51	Subtotal - General Plant		62,396,509						
52	Total Plant in Service		1,141,765,084						

Cascade Natural Gas Corp.
Washington Jurisdiction
Twelve-Months ended December 31, 2023
Schedule 1 - Account Balances and Allocation Methods

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
53	Accumulated Depreciation & Amortization								
54	Intangible Plant								
55	Organization	301.0	0	INT_T&D_PLANT	-	-	-	-	-
56	Franchises & Consents	302.0	(138,158)	INT_T&D_PLANT	-	-	-	-	-
57	Misc. Intangible Plant	303.0	(29,785,135)	INT_INTANGIBLE					
58	Subtotal - Intangible Plant		(29,923,293)						
59	Transmission plant								
60	Land and Land Rights	365.1	(853,232)	0	TRANSMISSION	DEMAND	Peak&Average	-	-
61	Structures and improvements	366.0	(311)	0	TRANSMISSION	DEMAND	Peak&Average	-	-
62	Mains	367	(12,186,428)	INT_TRANS-MAIN					
63	Compressor station equipment	368.0	0	0	0	0	0	-	-
64	Measuring and regulating station equipment	369.0	(146,590)	0	TRANSMISSION	DEMAND	Peak&Average	-	-
65	Communication equipment	370.0	0	0	0	0	0	-	-
66	Subtotal - Transmission plant		(13,186,560)						
67	Distribution Plant								
68	Land and Land Rights	374	(903,300)	INT_DIST-MAINS	0	0	0	-	-
69	Structures and Improvements	375	(1,008,133)	INT_DIST-MAINS	0	0	0	-	-
70	Mains	376	(207,297,957)	INT_DIST-MAINS					
71	Compressor Station	377	(1,190,619)	0	DISTRIBUTION	DEMAND	Peak&Average	0	0
72	M & R Station Equipment - general	378	(5,868,337)	0	DISTRIBUTION	DEMAND	Peak&Average	0	0
73	M & R Station Equipment - city gate	379	(101,402)	0	DISTRIBUTION	DEMAND	Peak&Average	0	0
74	Services	380	(174,475,506)	INT_SERVICES					
75	Meters	381	(17,499,545)	0	DISTRIBUTION	CUSTOMER	0	0	METERS
76	House Regulator & Install.	383	(3,165,403)	0	DISTRIBUTION	CUSTOMER	0	0	REGULATORS
77	Industrial M & R Station Equipment	385	(4,676,795)	0	DISTRIBUTION	CUSTOMER	0	0	ACCT_385
78	Subtotal - Distribution Plant		(416,186,998)						
79	General Plant								
80	Land and Land Rights	389	(132)	INT_T&D_PLANT	-	-	-	-	-
81	Structures and Improvements	390	(10,275,689)	INT_T&D_PLANT	-	-	-	-	-
82	Office Furniture and Equipment	391	(1,858,760)	INT_T&D_PLANT	-	-	-	-	-
83	Transportation Equipment	392	(5,366,840)	INT_T&D_PLANT	-	-	-	-	-
84	Stores Equipment	393	(50,733)	INT_T&D_PLANT	-	-	-	-	-
85	Tools, Shop, and Garage Equipment	394	(3,438,076)	INT_T&D_PLANT	-	-	-	-	-
86	Laboratory Equipment	395	(50,175)	INT_T&D_PLANT	-	-	-	-	-
87	Power Operated Equipment	396	(1,228,216)	INT_T&D_PLANT	-	-	-	-	-
88	Communication Equipment	397	(1,255,764)	INT_T&D_PLANT	-	-	-	-	-
89	Miscellaneous Equipment	398	(34,585)	INT_T&D_PLANT	-	-	-	-	-
90	Subtotal - General Plant		(23,558,972)						
91	Total Accumulated Depreciation & Amortization		(482,855,823)						
92	Other Rate Base Items								
93	Accumulated deferred income taxes	282.0	(77,593,767)	INT_T&D_PLANT					
94	Customer advances for construction	252.0	(34,072)	INT_T&D_PLANT					
95	Other regulatory liabilities	254.0	0						
96	Working capital allowance	N/A	38,582,823	INT_T&D_PLANT					
97	Total Other Rate Base Items		(39,045,016)						
98	TOTAL RATE BASE		619,864,245						

Cascade Natural Gas Corp.
Washington Jurisdiction
Twelve-Months ended December 31, 2023
Schedule 1 - Account Balances and Allocation Methods

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor	
99	OPERATION AND MAINTENANCE EXPENSE									
100	Production, Storage, LNG, Transmission, and Distribution Expense									
101	Other Gas Supply Expenses									
102	Other Gas Supply Expenses	813.0	572,095		GAS SUPPLY	ACCT_813	ACCT_813_DEM	ACCT_813_COMM		
103	Reserved		0							
104	Subtotal - Other Gas Supply Expenses		572,095							
105	Distribution Operation Expenses									
106	Operation supervision and engineering	870.0	2,775,472	INT_871-881						
107	Distribution load dispatching	871.0	222,743		DISTRIBUTION	COMMODITY		ACCT_871		
108	Compressor Station	872.0	75,137		DISTRIBUTION	DEMAND	Peak&Average			
109	Mains and services expenses	874.0	3,385,519	INT_MAIN-SERVICE						
110	Measuring and regulating station expenses—general	875.0	612,295		DISTRIBUTION	DEMAND	Peak&Average			
111	Measuring and regulating station expenses—industrial	876.0	625,852		DISTRIBUTION	CUSTOMER			ACCT_385	
112	Maintenance of Mains	877.0	87,749	INT_DIST-MAINS						
113	Meter and house regulator expenses	878.0	(188,318)	INT_MTR_REG						
114	Customer installations expenses	879.0	414,885		DISTRIBUTION	CUSTOMER			METERS	
115	Other expenses	880.0	5,659,565	INT_DISTPT						
116	Rents	881.0	220,218	INT_DISTPT						
117	Subtotal - Distribution Operation Expenses		13,891,117							
118	Distribution Maintenance Expenses									
119	Maintenance supervision and engineering	885.0	1,122,710	INT_886-894						
120	Structures & Improvements	886.0	5,261	INT_DISTPT						
121	Maintenance of mains	887.0	4,809,861	INT_DIST-MAINS						
122	Compressor Station	888.0	484,351		DISTRIBUTION	DEMAND	Peak&Average			
123	Maintenance of M&R station equipment—General	889.0	299,914		DISTRIBUTION	DEMAND	Peak&Average			
124	Maintenance of M&R station equipment—Industrial	890.0	370,681		DISTRIBUTION	CUSTOMER			ACCT_385	
125	Maintenance of M&R station equipment—City Gate	891.0	119,310		DISTRIBUTION	DEMAND	Peak&Average			
126	Maintenance of services	892.0	1,108,296	INT_SERVICES						
127	Maintenance of meters and house regulators	893.0	1,481,488	INT_MTR_REG						
128	Maintenance of Other Equipment	894.0	1,439,813	INT_DISTPT						
129	Subtotal - Distribution Maintenance Expenses		11,241,683							
130	Total Production, Storage, LNG, Transmission, and Distribution Expense		25,704,895							
131	Customer Accounts, Service, and Sales Expense									
132	Customer Account									
133	Supervision	901.0	118,344		DISTRIBUTION	CUSTOMER			CUSTOMERS	
134	Meter reading expenses	902.0	536,858		DISTRIBUTION	CUSTOMER			METER_READ	
135	Customer records and collection expenses	903.0	4,702,717		DISTRIBUTION	CUSTOMER			CUSTOMERS	
136	Uncollectible accounts	904.0	1,667,278		DISTRIBUTION	CUSTOMER			Write-offs	
137	Miscellaneous customer accounts expenses	905.0	428		DISTRIBUTION	CUSTOMER			CUSTOMERS	
138	Subtotal - Customer Account		7,025,626							
139	Customer Service & Information Expenses									
140	Supervision	907.0	0							
141	Customer assistance expenses	908.0	(135,847)		DISTRIBUTION	CUSTOMER			CUSTOMERS	
142	Informational and instructional advertising expenses	909.0	67,654		DISTRIBUTION	CUSTOMER			CUSTOMERS	
143	Miscellaneous customer service and informational expenses	910.0	156,890		DISTRIBUTION	CUSTOMER			CUSTOMERS	
144	Subtotal - Customer Service & Information Expenses		88,697							

Cascade Natural Gas Corp.
Washington Jurisdiction
Twelve-Months ended December 31, 2023
Schedule 1 - Account Balances and Allocation Methods

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
145	Sales Expenses								
146	Supervision	911.0	0						
147	Demonstrating and selling expenses	912.0	18,653		DISTRIBUTION	CUSTOMER			CUSTOMERS
148	Advertising expenses	913.0	0		DISTRIBUTION	CUSTOMER			CUSTOMERS
149	Miscellaneous sales expenses	916.0	0		DISTRIBUTION	CUSTOMER			CUSTOMERS
150	Subtotal - Sales Expenses		18,653						
151	Total Customer Accounts, Service, and Sales Expense		7,132,976						
152	Administrative and General Expenses								
153	Administrative and general salaries	920.0	8,059,627	INT_LABOR					
154	Office supplies and expenses	921.0	4,668,762	INT_LABOR					
155	Outside services employed	923.0	2,572,187	INT_LABOR					
156	Property insurance	924.0	98,811	INT_T&D_PLANT					
157	Injuries and damages	925.0	2,025,774	INT_LABOR					
158	Employee pensions and benefits	926.0	7,244,501	INT_LABOR					
159	Regulatory commission expenses	928.0	0						
160	General Advertising expenses	930.1	0						
161	Miscellaneous general expenses	930.2	357,751	INT_OM					
162	Rents	931.0	1,635,933	INT_T&D_PLANT					
163	Maintenance of general plant	935.0	93,161	INT_T&D_PLANT					
164	Total Administrative and General Expenses		26,756,507						
165	TOTAL OPERATION AND MAINTENANCE EXPENSE		59,594,378						
166	Adjustments, Depreciation and Amortization Expense								
167	Depreciation Expense								
168	Intangible Plant								
169	Organization	301.0	0	INT_T&D_PLANT	-	-	-	-	-
170	Franchises & Consents	302.0	0	INT_T&D_PLANT	-	-	-	-	-
171	Misc. Intangible Plant	303.0	3,451,569	INT_INTANGIBLE	-	-	-	-	-
172	Subtotal - Intangible Plant		3,451,569						
173	Transmission plant								
174	Land and Land Rights	365.1	6,964	-	TRANSMISSION	DEMAND	Peak&Average	-	-
175	Structures and improvements	366.0	1,865	-	TRANSMISSION	DEMAND	Peak&Average	-	-
176	Mains	367.0	258,818	INT_TRANS-MAIN	-	-	-	-	-
177	Compressor station equipment	368.0	0	-	-	-	-	-	-
178	Measuring and regulating station equipment	369.0	0	-	TRANSMISSION	DEMAND	Peak&Average	-	-
179	Communication equipment	370.0	0	-	-	-	-	-	-
180	Subtotal - Transmission plant		267,647						

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Schedule 1 - Account Balances and Allocation Methods

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
181	Distribution Plant								
182	Land and Land Rights	374.0	35,102	INT_DIST-MAINS	-	-	-	-	-
183	Structures and Improvements	375.0	9,184	INT_DIST-MAINS	-	-	-	-	-
184	Mains	376.0	14,418,376	INT_DIST-MAINS	-	-	-	-	-
185	Compressor Station	377.0	50,360	-	DISTRIBUTION	DEMAND	Peak&Average	-	-
186	M & R Station Equipment - general	378.0	731,906	-	DISTRIBUTION	DEMAND	Peak&Average	-	-
187	M & R Station Equipment - city gate	379.0	85,726	-	DISTRIBUTION	DEMAND	Peak&Average	-	-
188	Services	380.0	8,323,385	INT_SERVICES	-	-	-	-	-
189	Meters	381.0	2,211,849	-	DISTRIBUTION	CUSTOMER	-	-	METERS
190	House Regulator & Install.	383.0	219,840	-	DISTRIBUTION	CUSTOMER	-	-	REGULATORS
191	Industrial M & R Station Equipment	385.0	180,283	-	DISTRIBUTION	CUSTOMER	-	-	ACCT_385
192	Subtotal - Distribution Plant		26,266,010						
193	General Plant								
194	Land and Land Rights	389.0	0	INT_T&D_PLANT	-	-	-	-	-
195	Structures and Improvements	390.0	252,506	INT_T&D_PLANT	-	-	-	-	-
196	Office Furniture and Equipment	391.0	841,129	INT_T&D_PLANT	-	-	-	-	-
197	Transportation Equipment	392.0	0	INT_T&D_PLANT	-	-	-	-	-
198	Stores Equipment	393.0	5,212	INT_T&D_PLANT	-	-	-	-	-
199	Tools, Shop, and Garage Equipment	394.0	876,583	INT_T&D_PLANT	-	-	-	-	-
200	Laboratory Equipment	395.0	8,629	INT_T&D_PLANT	-	-	-	-	-
201	Power Operated Equipment	396.0	0	INT_T&D_PLANT	-	-	-	-	-
202	Communication Equipment	397.0	312,435	INT_T&D_PLANT	-	-	-	-	-
203	Miscellaneous Equipment	398.0	3,610	INT_T&D_PLANT	-	-	-	-	-
204	Subtotal - General Plant		2,300,104						
205	Total - Depreciation Expense		32,285,329						
206	Total Adjustments, Depreciation and Amortization Expense		32,285,329						
207	Taxes								
208	Taxes Other Than Income Taxes								
209	TOIT - Gross Revenue Taxes	408.50	23,745,034	INT_REV_REQ_XGRT			REVENUE	REVENUE	REVENUE
210	TOIT - Property, Payroll, & Misc. Taxes	408.1	4,589,140	INT_PLANT_LABOR					
211	Subtotal - Taxes Other Than Income Taxes		28,334,173						
212	Income Taxes								
213	Income Taxes - Federal	409.1	(5,096,068)	INT_RATEBASE					
214	Income Taxes - Provisions for Deferred Federal Income Taxes	410.1	43,294,489	INT_RATEBASE					
215	Provision for Deferred Income Tax - Credit	411.10	(38,804,559)	INT_RATEBASE					
216	Investment Tax Credit Adjustments	411.40	(33,271)	INT_RATEBASE					
217	Subtotal - Income Taxes		(639,408)						
218	Total Taxes		27,694,765						
219	REVENUE REQUIREMENT AT EQUAL RATES OF RETURN								
220	Test Year Expenses at Current Rates		119,574,472						
221	Return on Rate Base		48,932,084	INT_RATEBASE					
222	Gross Up Items								
223	Federal Income Tax		6,081,309	INT_RATEBASE					
224	State Income Tax		0	INT_RATEBASE					
225	Uncollectable Account - Increase	904.0	204,645		DISTRIBUTION	CUSTOMER			Write-offs
226	Revenue Taxes	408.5	1,295,089	INT_REV_REQ_b/f gross up					
227	TOTAL REVENUE REQUIREMENT AT EQUAL RATES OF RETURN		176,087,600						

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Schedule 1 - Account Balances and Allocation Methods

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
228	INTERNAL ALLOCATION FACTORS								
229	INT_T&D_PLANT		1,022,109,660						
230	INT_TOTAL_PLANT		1,141,765,084						
231	INT_INTANGIBLE		57,258,915						
232	INT_DISTPT		1,003,185,859						
233	INT_TRANS-MAIN		17,254,527						
234	INT_MAIN-SERVICE		849,500,478						
235	INT_DIST-MAINS		603,790,907						
236	INT_SERVICES		245,709,570						
237	INT_OM		32,837,872						
238	INT_871-881		11,115,645						
239	INT_886-894		10,118,973						
240	INT_MTR_REG		94,922,952						
241	INT_LABOR		19,093,536						
242	INT_PLANT_LABOR		1						
243	INT_RATEBASE		619,864,245						
244	INT_Income_before_tax		53,749,542						
245	INT_REV_REQ_b/f gross up		168,506,556						
246	INT_REV_REQ_xGRT		144,761,522						
247	<i>last line for internals</i>								
248	Operating Revenue								
249	Margin From Gas Sales	480 & 481	95,742,539		SALES_MARGIN				Margin
250	Gas Transportation Margin	489.0	29,623,877		TRANSPORT_MARGIN				Margin
251	Non-Margin Sales Revenue		17,584,573		SALES_Non-Margin				non-margin
252	Non-Margin Transportation Revenue		1,917,044		TRANSPORT_Non-Margin				non-margin
253	Other Operating Revenues	488.0	761,217		REVENUE				Other Revenue
254	Total Operating Revenue		145,629,250						
255	NET INCOME AT CURRENT RATES		26,054,777						
256	EARNINGS (DEFICIENCY)/SURPLUS		(22,877,306)						
257	REQUIRED INCOME INCREASE/(DECREASE)		22,877,306						
258	REVENUE GROSS-UP		7,581,044						
259	REQUIRED REVENUE INCREASE/(DECREASE)		30,458,350						

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Schedule 2 - External Allocation Factors

Line	Allocation Factor	Description	Total	Res 503	GSC 504	GSI 505	GSLV 511	Interruptible 570	Transport 663	Spl Contracts
1	DEMAND ALLOCATION FACTORS									
2	Design Day									
3		Design Peak Day	5,532,364	1,492,164	1,011,683	100,565	120,491	9,982	2,202,268	595,211
4	DESIGN_DAY	Design Peak Day Percent	100%	26.97%	18.29%	1.82%	2.18%	0.18%	39.81%	10.76%
5	Design Peak Day for Customers Served from Steel Main Greater than 6-inch									
6		Design Peak Day Steel > 6-inch	4,937,153	1,492,164	1,011,683	100,565	120,491	9,982	2,202,268	-
7	DesignDay_ST>6"	Design Peak Day Steel > 6-inch %	100%	30.22%	20.49%	2.04%	2.44%	0.20%	44.61%	0.00%
8	Design Peak Day for Customers Served from Steel Main Between 4-inch and 6-inch									
9		Design Peak Day Steel 4 to 6-inch	3,442,418	1,492,164	1,011,683	100,565	120,491	9,982	707,532	-
10	DesignDay_ST>4-6"	Design Peak Day Steel 4 to 6-inch %	100%	43.35%	29.39%	2.92%	3.50%	0.29%	20.55%	0.00%
11	Design Peak Day for Customers Served from Steel Main Between 2-inch and 4-inch									
12		Design Peak Day Steel 2 to 4-inch	3,272,272	1,492,164	1,011,683	100,565	120,491	9,982	537,387	-
13	DesignDay_ST2-4"	Design Peak Day Steel 2 to 4-inch %	100%	45.60%	30.92%	3.07%	3.68%	0.31%	16.42%	0.00%
14	Design Peak Day for Customers Served from 2-inch Steel Main and Less									
15		Design Peak Day Steel 2-inch and less	2,972,258	1,492,164	1,011,683	100,565	120,491	1,696	245,659	-
16	DesignDay_ST<=2"	Design Peak Day Steel 2-inch and less %	100%	50.20%	34.04%	3.38%	4.05%	0.06%	8.27%	0.00%
17	Design Peak Day for Customers Served from 6-inch Plastic Main									
18		Design Peak Day 6-inch Plastic	3,127,022	1,492,164	1,011,683	100,565	120,491	8,554	393,565	-
19	DesignDay_PL6"	Design Peak Day 6-inch Plastic %	100%	47.72%	32.35%	3.22%	3.85%	0.27%	12.59%	0.00%
20	Design Peak Day for Customers Served from 4-inch Plastic Main									
21		Design Peak Day 4-inch Plastic	2,871,861	1,492,164	1,011,683	100,565	120,491	8,554	138,404	-
22	DesignDay_PL4"	Design Peak Day 4-inch Plastic %	100%	51.96%	35.23%	3.50%	4.20%	0.30%	4.82%	0.00%
23	Design Peak Day for Customers Served from 2-inch and Less Plastic Main									
24		Design Peak Day Plastic 2-inch and less	2,785,042	1,492,164	1,011,683	100,565	120,491	479	59,660	-
25	DesignDay_PL<=2"	Design Peak Day Plastic 2-inch and less %	100%	53.58%	36.33%	3.61%	4.33%	0.02%	2.14%	0.00%
26	Design Peak Day Excluding Special Contracts									
27		Design Peak Day Excluding SC	4,937,153	1,492,164	1,011,683	100,565	120,491	9,982	2,202,268	-
28	DesignDay_xSPL	Design Peak Day Excluding SC %	100%	30.22%	20.49%	2.04%	2.44%	0.20%	44.61%	0.00%

Cascade Natural Gas Corp.
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Schedule 2 - External Allocation Factors

Line	Allocation Factor	Description	Total	Res 503	GSC 504	GSI 505	GSLV 511	Interruptible 570	Transport 663	Spl Contracts	
29	Peak and Average										
30		Peak & Average (Load Factor Weighted)	1	0.1852	0.1271	0.0138	0.0174	0.0017	0.5303	0.1245	
31	Peak&Average	Peak & Average (Load Factor Weighted) %	100%	18.52%	12.71%	1.38%	1.74%	0.17%	53.03%	12.45%	
32	Peak & Average for Customers Served from Steel Main Greater than 6-inch										
33		Peak & Average Steel > 6-inch	1	0.2098	0.1439	0.0157	0.0197	0.0020	0.6089	-	
34	Peak&Avg_ST>6"	Peak & Average Steel > 6-inch %	100%	20.98%	14.39%	1.57%	1.97%	0.20%	60.89%	0.00%	
35	Peak & Average for Customers Served from Steel Main Between 4-inch and 6-inch										
36		Peak & Average Steel 4 to 6-inch	1	0.3239	0.2227	0.0246	0.0313	0.0032	0.3943	-	
37	Peak&Avg_ST>4-6"	Peak & Average Steel 4 to 6-inch %	100%	32.39%	22.27%	2.46%	3.13%	0.32%	39.43%	0.00%	
38	Peak & Average for Customers Served from Steel Main Between 2-inch and 4-inch										
39		Peak & Average Steel 2 to 4-inch	1	0.3434	0.2363	0.0262	0.0332	0.0034	0.3575	-	
40	Peak&Avg_ST2-4"	Peak & Average Steel 2 to 4-inch %	100%	34.34%	23.63%	2.62%	3.32%	0.34%	35.75%	0.00%	
41	Peak & Average for Customers Served from 2-inch Steel Main and Less										
42		Peak & Average Steel 2-inch and less	1	0.3868	0.2663	0.0296	0.0377	0.0007	0.2788	-	
43	Peak&Avg_ST<=2"	Peak & Average Steel 2-inch and less %	100%	38.68%	26.63%	2.96%	3.77%	0.07%	27.88%	0.00%	
44	Peak & Average for Customers Served from 6-inch Plastic Main										
45		Peak & Average 6-inch Plastic	1	0.4073	0.2812	0.0319	0.0409	0.0037	0.2350	-	
46	Peak&Avg_PL6"	Peak & Average 6-inch Plastic %	100%	40.73%	28.12%	3.19%	4.09%	0.37%	23.50%	0.00%	
47	Peak & Average for Customers Served from 4-inch Plastic Main										
48		Peak & Average 4-inch Plastic	1	0.4807	0.3324	0.0382	0.0493	0.0046	0.0948	-	
49	Peak&Avg_PL4"	Peak & Average 4-inch Plastic %	100%	48.07%	33.24%	3.82%	4.93%	0.46%	9.48%	0.00%	
50	Peak & Average for Customers Served from 2-inch and Less Plastic Main										
51		Peak & Average Plastic 2-inch and less	1	0.5104	0.3532	0.0408	0.0528	0.0003	0.0425	-	
52	Peak&Avg_PL<=2"	Peak & Average Plastic 2-inch and less %	100%	51.04%	35.32%	4.08%	5.28%	0.03%	4.25%	0.00%	
53	Peak & Average Excluding Special Contracts										
54		Peak & Average Excluding SC	1	0.2098	0.1439	0.0157	0.0197	0.0020	0.6089	-	
55	Peak&Avg_xSPL	Peak & Average Excluding SC %	100%	20.98%	14.39%	1.57%	1.97%	0.20%	60.89%	0.00%	

Cascade Natural Gas Corp.
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Schedule 2 - External Allocation Factors

Line	Allocation Factor	Description	Total	Res 503	GSC 504	GSI 505	GSLV 511	Interruptible 570	Transport 663	Spl Contracts
56	CUSTOMER ALLOCATORS									
57	Customer Count									
58		2023 Actual Customer Count	231,539	203,233	27,507	492	99	7	194	7
59		2023 Pro Forma Customer Count	232,973	204,516	27,656	495	99	7	193	7
60	CUSTOMERS	2023 Pro Forma Customer Count Percent	100%	87.79%	11.87%	0.21%	0.04%	0.00%	0.08%	0.00%
61	Large Customers									
62		Customer Count for Large Customers	207					7	193	7
63	Large_CUST	Customer Count for Large Customers %	100%	0.00%	0.00%	0.00%	0.00%	3.38%	93.24%	3.38%
64	Customer Meters									
65		Meters Replacement Cost	131,601,402	88,548,191	31,368,988	3,217,201	2,131,854	220,304	5,756,881	357,984
66	METERS	Meters Replacement Cost Percent	100%	67.29%	23.84%	2.44%	1.62%	0.17%	4.37%	0.27%
67	House Regulators									
68		House Regulators - Acct 383	15,698,739	7,241,865	6,196,765	728,678	381,331	35,767	1,016,062	98,271
69	REGULATORS	House Regulators - Acct 383 Percent	100%	46.13%	39.47%	4.64%	2.43%	0.23%	6.47%	0.63%
70	Service Lines									
71		Services Cost	234,968,862	206,164,473	27,878,917	771,227	154,245			
72	SERVICES	Services Cost %	100%	87.74%	11.86%	0.33%	0.07%	0.00%	0.00%	0.00%
73	Account 385									
74		Industrial M&R Costs	3,979,266		1,532,401	297,808	90,198	5,898	1,150,376	902,584
75	ACCT_385	Industrial M&R Costs Percent	100%	0.00%	38.51%	7.48%	2.27%	0.15%	28.91%	22.68%
76	Uncollectible									
77		Write-Offs	2,476,281	1,896,199	506,349	73,733	-	-	-	-
78	Write-offs	Write-Offs Percent	100%	76.57%	20.45%	2.98%	0.00%	0.00%	0.00%	0.00%
79	Meter Reading									
80		Meter Reading Expense	285,006	200,463	27,132	35,341	7,139	503	13,925	503
81	METER_READ	Meter Reading Expense Percent	100%	70.34%	9.52%	12.40%	2.50%	0.18%	4.89%	0.18%
82	Other Gas Supply									
83		Other Gas Supply	137,900	51,823	35,136	3,493	4,185	347	33,786	9,131
84	ACCT_813_DEM	Other Gas Supply Percent	100%	37.58%	25.48%	2.53%	3.03%	0.25%	24.50%	6.62%
85	Other Gas Supply									
86		Other Gas Supply	262,166	81,983	58,011	7,683	10,531	1,324	84,575	18,059
87	ACCT_813_COMM	Other Gas Supply Percent	100%	31.27%	22.13%	2.93%	4.02%	0.50%	32.26%	6.89%
88	Other Gas Supply									
89		Other Gas Supply	245,727	82,725	58,536	7,752	10,627	1,336	69,838	14,913
90	ACCT_871	Other Gas Supply Percent	100%	33.67%	23.82%	3.15%	4.32%	0.54%	28.42%	6.07%

Cascade Natural Gas Corp.
Washington Jurisdiction
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Schedule 2 - External Allocation Factors

Line	Allocation Factor	Description	Total	Res 503	GSC 504	GSI 505	GSLV 511	Interruptible 570	Transport 663	Spl Contracts
91	COMMODITY and REVENUE ALLOCATORS									
92	Total Volume									
93		2023 Adjusted Billing Determinants	1,290,297,699	129,913,446	91,926,474	12,174,149	16,688,677	2,097,598	854,941,070	182,556,284
94	Thruput	2023 Adjusted Billing Determinants Percent	100%	10.07%	7.12%	0.94%	1.29%	0.16%	66.26%	14.15%
95	Throughput for Customers Served from Steel Main Greater than 6-inch									
96		Design Peak Day Steel > 6-inch	1,107,741,415	129,913,446	91,926,474	12,174,149	16,688,677	2,097,598	854,941,070	-
97	Thruput_ST>6"	Design Peak Day Steel > 6-inch %	100%	11.73%	8.30%	1.10%	1.51%	0.19%	77.18%	0.00%
98	Throughput for Customers Served from Steel Main Between 4-inch and 6-inch									
99		Design Peak Day Steel 4 to 6-inch	606,380,643	129,913,446	91,926,474	12,174,149	16,688,677	2,097,598	353,580,299	-
100	Thruput_ST>4-6"	Design Peak Day Steel 4 to 6-inch %	100%	21.42%	15.16%	2.01%	2.75%	0.35%	58.31%	0.00%
101	Throughput for Customers Served from Steel Main Between 2-inch and 4-inch									
102		Design Peak Day Steel 2 to 4-inch	562,781,339	129,913,446	91,926,474	12,174,149	16,688,677	2,097,598	309,980,994	-
103	Thruput_ST2-4"	Design Peak Day Steel 2 to 4-inch %	100%	23.08%	16.33%	2.16%	2.97%	0.37%	55.08%	0.00%
104	Throughput for Customers Served from 2-inch Steel Main and Less									
105		Design Peak Day Steel 2-inch and less	478,237,107	129,913,446	91,926,474	12,174,149	16,688,677	352,918	227,181,443	-
106	Thruput_ST<=2"	Design Peak Day Steel 2-inch and less %	100%	27.17%	19.22%	2.55%	3.49%	0.07%	47.50%	0.00%
107	Throughput for Customers Served from 6-inch Plastic Main									
108		Design Peak Day 6-inch Plastic	384,995,344	129,913,446	91,926,474	12,174,149	16,688,677	1,833,843	132,458,755	-
109	Thruput_PL6"	Design Peak Day 6-inch Plastic %	100%	33.74%	23.88%	3.16%	4.33%	0.48%	34.41%	0.00%
110	Throughput for Customers Served from 4-inch Plastic Main									
111		Design Peak Day 4-inch Plastic	294,105,401	129,913,446	91,926,474	12,174,149	16,688,677	1,833,843	41,568,812	-
112	Thruput_PL4"	Design Peak Day 4-inch Plastic %	100%	44.17%	31.26%	4.14%	5.67%	0.62%	14.13%	0.00%
113	Throughput for Customers Served from 2-inch and Less Plastic Main									
114		Design Peak Day Plastic 2-inch and less	267,845,171	129,913,446	91,926,474	12,174,149	16,688,677	137,863	17,004,561	-
115	Thruput_PL<=2"	Design Peak Day Plastic 2-inch and less %	100%	48.50%	34.32%	4.55%	6.23%	0.05%	6.35%	0.00%
116	Throughput Excluding Special Contracts									
117		Design Peak Day Plastic 2-inch and less	1,107,741,415	129,913,446	91,926,474	12,174,149	16,688,677	2,097,598	854,941,070	-
118	Thruput_xSPL	Design Peak Day Plastic 2-inch and less %	100%	11.73%	8.30%	1.10%	1.51%	0.19%	77.18%	0.00%
119	Winter Season Throughput									
120		Winter Season Throughput (Nov-Mar)	630,581,873	90,106,789	63,837,150	7,179,032	9,226,278	1,219,083	385,612,440	73,401,101
121	WINTER_SALES	Winter Season Throughput (Nov-Mar) Percent	100%	14.29%	10.12%	1.14%	1.46%	0.19%	61.15%	11.64%
122	Winter Season Excess									
123		Winter Excess (Above Non-Winter Average)	160,239,539	61,840,813	41,205,797	3,647,406	4,582,725	591,572	48,371,226	-
124	WINTER_5	Winter Excess (Above Non-Winter Average) Perce	100%	38.59%	25.72%	2.28%	2.86%	0.37%	30.19%	0.00%

Cascade Natural Gas Corp.
Washington Jurisdiction
Twelve-Months ended December 31, 2023
Schedule 2 - External Allocation Factors

Line	Allocation Factor	Description	Total	Res 503	GSC 504	GSI 505	GSLV 511	Interruptible 570	Transport 663	Spl Contracts
125	Total Revenue									
126		2023 Pro Forma Rate Schedule Revenue	144,868,032	67,773,171	38,690,082	3,318,419	3,357,412	188,026	28,144,230	3,396,691
127	REVENUE	2023 Pro Forma Rate Schedule Revenue Percent	100%	46.78%	26.71%	2.29%	2.32%	0.13%	19.43%	2.34%
128	Sales Rate Schedule Margin									
129		2023 Pro Forma Sales Revenue	95,742,538	58,676,043	31,458,385	2,700,980	2,740,307	166,823		
130	SALES_MARGIN	2023 Pro Forma Sales Revenue Percent	100%	61.29%	32.86%	2.82%	2.86%	0.17%	0.00%	0.00%
131	Transportation Rate Schedule Margin									
132		2023 Pro Forma Transportation Revenue	29,623,877						26,475,875	3,148,002
133	TRANSPORT_MARGIN	2023 Pro Forma Transportation Revenue Percent	100%	0.00%	0.00%	0.00%	0.00%	0.00%	89.37%	10.63%
134	Transportation Non-Margin Revenue									
135		2023 Pro Forma Transportation Revenue	17,584,573	9,097,129	7,231,697	617,439	617,105	21,204		
136	SALES_Non-Margin	2023 Pro Forma Transportation Revenue Percent	100%	51.73%	41.13%	3.51%	3.51%	0.12%	0.00%	0.00%
137	Transportation Non-Margin Revenue									
138		2023 Pro Forma Transportation Revenue	1,917,044						1,668,355	248,689
139	TRANSPORT_Non-Margin	2023 Pro Forma Transportation Revenue Percent	100%	0.00%	0.00%	0.00%	0.00%	0.00%	87.03%	12.97%
140	Direct Assignments									
141	Special Contracts Direct Assignment									
142		Mains directly assigned to SC	1	-	-	-	-	-	-	1
143	MAINS-DIRECT	Mains directly assigned to SC Percent	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
144	Special Contracts Direct Assignment									
145		Services directly assigned to SC	328,316	-	-	-	-	7,870	298,204	22,242
146	SERVICE-DIRECT	Services directly assigned to SC Percent	100%	0.00%	0.00%	0.00%	0.00%	2.40%	90.83%	6.77%
147	CLASSIFICATION ALLOCATOR VALUES									
148	Modified Peak and Average									
149		Commodity Component	50.00%							
150	Peak_Avg	Demand Component	50.00%							
151	Account 813									
152		Commodity Component	65.53%	262,166						
153	ACCT_813	Demand Component	34.47%	137,900						

Cascade Natural Gas Corp.
Washington Jurisdiction
Twelve-Months ended December 31, 2023
Schedule 3 - Internal Allocation Factors

Line No.	Category Description	Total System	Total Check	Res 503	GSC 504	GSI 505	GSLV 511	Interruptible 570	Transport 663	Spl Contracts
1	Allocation Factor Basis									
2	INT_T&D_PLANT	1,022,109,660	-	489,814,290	204,089,963	20,616,303	23,069,387	1,389,698	258,174,360	24,955,659
3	INT_TOTAL_PLANT	1,141,765,084	-	554,197,257	226,263,031	22,671,803	25,335,708	1,527,496	284,191,272	27,578,516
4	INT_INTANGIBLE	57,258,915	-	34,481,379	9,714,032	796,941	858,010	52,962	10,256,197	1,099,394
5	INT_DISTPT	1,003,185,859	-	486,371,878	201,728,318	20,359,677	22,746,770	1,357,820	248,316,819	22,304,577
6	INT_TRANS-MAIN	17,254,527	-	3,133,263	2,149,554	233,580	293,644	29,015	8,972,273	2,443,198
7	INT_MAIN-SERVICE	849,500,478	-	415,193,731	166,931,088	16,312,739	19,992,793	1,094,143	215,990,581	13,985,403
8	INT_DIST-MAINS	603,790,907	-	199,893,301	137,816,747	15,507,336	19,831,713	1,086,273	215,692,377	13,963,161
9	INT_SERVICES	245,709,570	-	215,300,430	29,114,342	805,403	161,081	7,870	298,204	22,242
10	INT_OM	32,837,872	-	17,169,984	6,378,941	724,047	622,996	40,701	6,940,802	960,401
11	INT_871-881	11,115,645	-	4,893,421	2,299,917	255,047	255,138	16,161	2,965,837	430,124
12	INT_886-894	10,118,973	-	4,394,674	2,155,295	236,418	240,844	15,320	2,731,764	344,660
13	INT_MTR_REG	94,922,952	-	61,715,942	24,217,644	2,544,143	1,620,039	165,054	4,365,895	294,236
14	INT_LABOR	19,093,536	-	10,304,207	3,680,871	420,133	356,589	24,087	3,755,561	552,090
15	INT_PLANT_LABOR	1	-	1	0	0	0	0	0	0
16	INT_RATEBASE	619,864,245	-	267,090,344	130,478,832	13,844,246	15,671,928	954,739	175,073,415	16,750,740
17	INT_Income_before_tax	53,749,542	-	19,574,954	21,183,870	1,439,853	1,596,129	75,372	8,842,557	1,036,807
18	INT_REV_REQ_b/f gross up	168,506,556	-	82,832,062	35,110,242	3,612,714	3,643,417	224,785	38,723,454	4,359,883
19	INT_REV_REQ_xGRT	393,644,138	-	203,063,328	76,725,885	8,171,394	7,922,959	500,967	87,088,829	10,170,776
20	Allocation Factor %									
21	INT_T&D_PLANT	100.0%	-	47.9%	20.0%	2.0%	2.3%	0.1%	25.3%	2.4%
22	INT_TOTAL_PLANT	100.0%	-	48.5%	19.8%	2.0%	2.2%	0.1%	24.9%	2.4%
23	INT_INTANGIBLE	100.0%	-	60.2%	17.0%	1.4%	1.5%	0.1%	17.9%	1.9%
24	INT_DISTPT	100.0%	-	48.5%	20.1%	2.0%	2.3%	0.1%	24.8%	2.2%
25	INT_TRANS-MAIN	100.0%	-	18.2%	12.5%	1.4%	1.7%	0.2%	52.0%	14.2%
26	INT_MAIN-SERVICE	100.0%	-	48.9%	19.7%	1.9%	2.4%	0.1%	25.4%	1.6%
27	INT_DIST-MAINS	100.0%	-	33.1%	22.8%	2.6%	3.3%	0.2%	35.7%	2.3%
28	INT_SERVICES	100.0%	-	87.6%	11.8%	0.3%	0.1%	0.0%	0.1%	0.0%
29	INT_OM	100.0%	-	52.3%	19.4%	2.2%	1.9%	0.1%	21.1%	2.9%
30	INT_871-881	100.0%	-	44.0%	20.7%	2.3%	2.3%	0.1%	26.7%	3.9%
31	INT_886-894	100.0%	-	43.4%	21.3%	2.3%	2.4%	0.2%	27.0%	3.4%
32	INT_MTR_REG	100.0%	-	65.0%	25.5%	2.7%	1.7%	0.2%	4.6%	0.3%
33	INT_LABOR	100.0%	-	54.0%	19.3%	2.2%	1.9%	0.1%	19.7%	2.9%
34	INT_PLANT_LABOR	100.0%	-	51.3%	19.5%	2.1%	2.0%	0.1%	22.3%	2.7%
35	INT_RATEBASE	100.0%	-	43.1%	21.0%	2.2%	2.5%	0.2%	28.2%	2.7%
36	INT_Income_before_tax	100.0%	-	36.4%	39.4%	2.7%	3.0%	0.1%	16.5%	1.9%
37	INT_REV_REQ_b/f gross up	100.0%	-	49.2%	20.8%	2.1%	2.2%	0.1%	23.0%	2.6%
38	INT_REV_REQ_xGRT	100.0%	-	51.6%	19.5%	2.1%	2.0%	0.1%	22.1%	2.6%

Cascade Natural Gas Corp.
Washington Jurisdiction
Twelve-Months ended December 31, 2023

Schedule 4 - Summary of Cost of Service and Rate of Return Under Present and Proposed Rates

Line No.	Revenue Requirement Summary	Total System	Res 503	GSC 504	GSI 505	GSLV 511	Interruptible 570	Transport 663	Spl Contracts
1	Rate Base								
2	Plant in Service	\$ 1,141,765,084	\$ 554,197,257	\$ 226,263,031	\$ 22,671,803	\$ 25,335,708	\$ 1,527,496	\$ 284,191,272	\$ 27,578,516
3	Accumulated Reserve	(482,855,823)	(268,395,802)	(87,987,877)	(8,040,006)	(8,782,520)	(519,671)	(99,255,488)	(9,874,460)
4	Other Rate Base Items	(39,045,016)	(18,711,111)	(7,796,322)	(787,551)	(881,260)	(53,087)	(9,862,368)	(953,317)
5	Total Rate Base	\$ 619,864,245	\$ 267,090,344	\$ 130,478,832	\$ 13,844,246	\$ 15,671,928	\$ 954,739	\$ 175,073,415	\$ 16,750,740
6	Rate of Return Under Current ROR								
7	Revenue at Current Rates								
8	Gas Rate Schedule Margin	\$ 125,366,416	\$ 58,676,043	\$ 31,458,385	\$ 2,700,980	\$ 2,740,307	\$ 166,823	\$ 26,475,875	\$ 3,148,002
9	Gas Non-Margin Revenue	19,501,617	9,097,129	7,231,697	617,439	617,105	21,204	1,668,355	248,689
10	Other Revenues	761,217	356,118	203,299	17,437	17,642	988	147,885	17,848
11	Total Revenue	\$ 145,629,250	\$ 68,129,289	\$ 38,893,381	\$ 3,335,856	\$ 3,375,054	\$ 189,014	\$ 28,292,115	\$ 3,414,539
12	Expenses at Current Rates								
13	O&M and A&G Expenses	\$ 59,594,378	\$ 31,493,157	\$ 11,550,216	\$ 1,309,460	\$ 1,129,922	\$ 74,626	\$ 12,311,037	\$ 1,725,959
14	Depreciation and Amortization Expense	32,285,329	17,061,179	6,159,295	586,543	649,003	39,016	7,138,521	651,773
15	Taxes Other Than Income	4,589,140	2,360,560	893,709	94,211	93,209	5,941	1,021,128	120,381
16	Taxes Other Than Income - GRT	23,745,034	11,108,567	6,341,615	543,916	550,307	30,819	4,613,065	556,745
17	Total Operating Expenses	\$ 120,213,881	\$ 62,023,462	\$ 24,944,836	\$ 2,534,130	\$ 2,422,441	\$ 150,403	\$ 25,083,752	\$ 3,054,858
18	Earnings Before Interest and Taxes	\$ 25,415,369	\$ 6,105,827	\$ 13,948,546	\$ 801,727	\$ 952,613	\$ 38,612	\$ 3,208,364	\$ 359,681
19	Current Federal Income Taxes	\$ (5,096,068)	\$ (1,224,287)	\$ (2,796,841)	\$ (160,755)	\$ (191,010)	\$ (7,742)	\$ (643,313)	\$ (72,120)
20	Deferred Income Tax	4,456,659	1,920,309	938,108	99,536	112,677	6,864	1,258,731	120,433
21	Total Income Taxes	\$ (639,408)	\$ 696,022	\$ (1,858,732)	\$ (61,219)	\$ (78,333)	\$ (878)	\$ 615,418	\$ 48,313
22	Total Expenses at Current Rates	\$ 119,574,472	\$ 62,719,484	\$ 23,086,103	\$ 2,472,911	\$ 2,344,108	\$ 149,525	\$ 25,699,170	\$ 3,103,171
23	Operating Income at Current Rates	\$ 26,054,777	\$ 5,409,806	\$ 15,807,278	\$ 862,945	\$ 1,030,946	\$ 39,490	\$ 2,592,945	\$ 311,368
24	Current Rate of Return	4.20%	2.03%	12.11%	6.23%	6.58%	4.14%	1.48%	1.86%
25	Relative Rate of Return	1.00	0.48	2.88	1.48	1.57	0.98	0.35	0.44
26	Current Revenue to Cost Ratio	0.83	0.78	1.11	0.89	0.90	0.80	0.68	0.74
27	Current Parity Ratio	1.00	0.94	1.34	1.08	1.08	0.97	0.82	0.89
28	Rate of Return Under Equal ROR								
29	Revenue Requirement at Equal Rates of Return								
30	Required Return	7.89%	7.89%	7.89%	7.89%	7.89%	7.89%	7.89%	7.89%
31	Required Operating Income	\$ 48,932,084	\$ 21,084,112	\$ 10,299,999	\$ 1,092,865	\$ 1,237,142	\$ 75,367	\$ 13,820,295	\$ 1,322,303

Cascade Natural Gas Corp.
Washington Jurisdiction
Twelve-Months ended December 31, 2023

Schedule 4 - Summary of Cost of Service and Rate of Return Under Present and Proposed Rates

Line No.	Revenue Requirement Summary	Total System	Res 503	GSC 504	GSI 505	GSLV 511	Interruptible 570	Transport 663	Spl Contracts
32	Expenses at Required Return								
33	O&M and A&G Expenses	\$ 59,594,378	\$ 31,493,157	\$ 11,550,216	\$ 1,309,460	\$ 1,129,922	\$ 74,626	\$ 12,311,037	\$ 1,725,959
34	Depreciation and Amortization Expense	32,285,329	17,061,179	6,159,295	586,543	649,003	39,016	7,138,521	651,773
35	Taxes Other Than Income	4,589,140	2,360,560	893,709	94,211	93,209	5,941	1,021,128	120,381
36	Taxes Other Than Income - GRT	23,745,034	11,108,567	6,341,615	543,916	550,307	30,819	4,613,065	556,745
37	Total Operating Expenses	\$ 120,213,881	\$ 62,023,462	\$ 24,944,836	\$ 2,534,130	\$ 2,422,441	\$ 150,403	\$ 25,083,752	\$ 3,054,858
38	Current Federal Income Taxes	\$ (5,096,068)	\$ (1,224,287)	\$ (2,796,841)	\$ (160,755)	\$ (191,010)	\$ (7,742)	\$ (643,313)	\$ (72,120)
39	Deferred Income Tax	4,456,659	1,920,309	938,108	99,536	112,677	6,864	1,258,731	120,433
40	Income Taxes and Other	\$ (639,408)	\$ 696,022	\$ (1,858,732)	\$ (61,219)	\$ (78,333)	\$ (878)	\$ 615,418	\$ 48,313
41	Increase - Federal Income Tax	\$ 6,081,309	\$ 2,620,346	\$ 1,280,090	\$ 135,822	\$ 153,753	\$ 9,367	\$ 1,717,595	\$ 164,337
42	Increase - Uncollectable Accounts	204,645	156,706	41,846	6,093	-	-	-	-
43	Increase - Revenue Taxes	1,295,089	636,621	269,846	27,766	28,002	1,728	297,616	33,509
44	Revenue Increase Related Expenses	\$ 7,581,044	\$ 3,413,674	\$ 1,591,782	\$ 169,682	\$ 181,755	\$ 11,094	\$ 2,015,211	\$ 197,845
45	Total Expenses at Required Return	\$ 127,155,516	\$ 66,133,158	\$ 24,677,886	\$ 2,642,592	\$ 2,525,863	\$ 160,619	\$ 27,714,381	\$ 3,301,017
46	Total Revenue Requirement at Equal Rates of Return	\$ 176,087,600	\$ 87,217,269	\$ 34,977,885	\$ 3,735,457	\$ 3,763,005	\$ 235,986	\$ 41,534,677	\$ 4,623,320
47	LESS								
48	Current Miscellaneous Revenue Margin	761,217	356,118	203,299	17,437	17,642	988	147,885	17,848
49	Total Rate Margin at Equal Rates of Return	\$ 175,326,383	\$ 86,861,152	\$ 34,774,586	\$ 3,718,020	\$ 3,745,363	\$ 234,998	\$ 41,386,792	\$ 4,605,472
50	Total Current Rate Margin	\$ 144,868,033	\$ 67,773,172	\$ 38,690,082	\$ 3,318,419	\$ 3,357,412	\$ 188,026	\$ 28,144,230	\$ 3,396,691
51	Base Rate Margin (Deficiency)/Surplus	\$ (30,458,350)	\$ (19,087,980)	\$ 3,915,497	\$ (399,601)	\$ (387,951)	\$ (46,972)	\$ (13,242,561)	\$ (1,208,781)
52	Proposed Margin Increase	\$ 30,458,350	\$ 17,819,520	\$ 2,798,895	\$ 399,601	\$ 387,951	\$ 46,972	\$ 9,005,411	\$ -
53	Total Revenue as Proposed	\$ 176,087,600	\$ 85,948,809	\$ 41,692,277	\$ 3,735,457	\$ 3,763,005	\$ 235,986	\$ 37,297,526	\$ 3,414,539
54	Income Prior to Taxes	\$ 49,917,325	\$ 21,211,711	\$ 15,497,641	\$ 1,067,931	\$ 1,199,885	\$ 76,992	\$ 10,657,426	\$ 205,739
55	Income Taxes and Other	\$ 985,241	\$ 1,396,059	\$ (1,516,750)	\$ (24,933)	\$ (37,257)	\$ 1,625	\$ 1,074,282	\$ 92,217
56	Proposed Operating Income	\$ 48,932,084	\$ 19,815,652	\$ 17,014,391	\$ 1,092,865	\$ 1,237,142	\$ 75,367	\$ 9,583,145	\$ 113,522
57	Proposed Rate of Return	7.89%	7.42%	13.04%	7.89%	7.89%	7.89%	5.47%	0.68%
58	Relative Rate of Return	1.00	0.94	1.65	1.00	1.00	1.00	0.69	0.09
59	Proposed Revenue to Cost Ratio	1.00	0.99	1.19	1.00	1.00	1.00	0.90	0.74
60	Proposed Parity Ratio	1.00	0.99	1.19	1.00	1.00	1.00	0.90	0.74

Casca Cascade Natural Gas Corp.
Washington Jurisdiction
Twelve-Months ended December 31, 2023
Schedule 5 - Cost of Service Allocation Study Detail by Account

Line No.	Account Description	FERC Account	Res Account Balance	503	GSC 504	GSI 505	GSLV 511	Interruptible 570	Transport 663	Spl Contracts
1	RATE BASE									
2	Plant in Service									
3	Intangible Plant									
4	Organization	301	114,156	54,706	22,794	2,303	2,577	155	28,835	2,787
5	Franchises & Consents	302	138,158	66,208	27,587	2,787	3,118	188	34,897	3,373
6	Misc. Intangible Plant - Plant Related	303	36,598,487	17,538,688	7,307,811	738,204	826,041	49,761	9,244,401	893,583
7	Misc. Intangible Plant - Throughput Related	303	1,407,086	141,672	100,247	13,276	18,199	2,287	932,324	199,080
8	Misc. Intangible Plant - Customer Related	303	19,001,028	16,680,105	2,255,594	40,372	8,074	571	15,741	571
9	Subtotal - Intangible Plant		57,258,915	34,481,379	9,714,032	796,941	858,010	52,962	10,256,197	1,099,394
10	Transmission plant									
11	Land and Land Rights	365.1	1,409,621	261,062	179,100	19,462	24,466	2,418	747,566	175,548
12	Structures and improvements	366	124,315	23,023	15,795	1,716	2,158	213	65,928	15,482
13	Mains	367	16,918,251	3,133,263	2,149,554	233,580	293,644	29,015	8,972,273	2,106,923
14	Mains - Direct	367.1	336,276	-	-	-	-	-	-	336,276
15	Compressor station equipment	368	-	-	-	-	-	-	-	-
16	Measuring and regulating station equipment	369	135,338	25,065	17,195	1,869	2,349	232	71,774	16,854
17	Communication equipment	370	-	-	-	-	-	-	-	-
18	Subtotal - Transmission plant		18,923,801	3,442,412	2,361,645	256,626	322,617	31,878	9,857,541	2,651,082
19	Distribution Plant									
20	Land and Land Rights	374	2,632,242	871,440	600,816	67,605	86,457	4,736	940,316	60,873
21	Structures and Improvements	375	1,093,279	361,945	249,543	28,079	35,909	1,967	390,552	25,283
22	Mains - High Pressure	376	257,262,888	53,962,106	37,032,700	4,033,765	5,077,142	503,651	156,653,523	-
23	Mains Steel IP >6"	376.1	9,729,541	2,040,817	1,400,556	152,555	192,015	19,048	5,924,550	-
24	Mains Steel IP >4-6"	376.1	12,254,705	3,968,735	2,729,650	302,019	383,104	38,964	4,832,233	-
25	Mains Steel IP >2-4"	376.1	28,489,095	9,783,785	6,730,712	745,910	946,917	96,546	10,185,225	-
26	Mains Steel IP <=2"	376.1	76,247,522	29,495,635	20,304,512	2,260,390	2,875,858	49,892	21,261,235	-
27	Mains Plastic IP 6"	376.1	28,689,677	11,685,668	8,066,133	914,936	1,174,554	107,569	6,740,817	-
28	Mains Plastic IP 4"	376.1	49,201,903	23,649,016	16,355,631	1,879,788	2,428,104	226,670	4,662,695	-
29	Mains Plastic IP 2"	376.1	127,952,414	65,307,539	45,196,851	5,217,974	6,754,019	43,933	5,432,099	-
30	Mains - Direct	376.1	13,963,161	-	-	-	-	-	-	13,963,161
31	Compressor Station	377	2,927,915	542,250	372,007	40,424	50,819	5,021	1,552,764	364,629
32	M & R Station Equipment - general	378	37,152,569	6,880,661	4,720,433	512,942	644,844	63,717	19,703,159	4,626,814
33	M & R Station Equipment - city gate	379	4,351,552	805,908	552,888	60,079	75,528	7,463	2,307,763	541,923
34	Services	380	245,381,255	215,300,430	29,114,342	805,403	161,081	-	-	-
35	Services - Direct	380.1	328,316	-	-	-	-	7,870	298,204	22,242
36	Meters	381	84,745,168	57,020,907	20,200,166	2,071,727	1,372,815	141,865	3,707,163	230,525
37	House Regulator & Install.	383	10,177,784	4,695,035	4,017,478	472,415	247,224	23,188	658,732	63,711
38	Industrial M & R Station Equipment	385	10,604,873	-	4,083,899	793,667	240,381	15,720	3,065,788	2,405,417
39	Subtotal - Distribution Plant		1,003,185,859	486,371,878	201,728,318	20,359,677	22,746,770	1,357,820	248,316,819	22,304,577
40	General Plant									
41	Land and Land Rights	389	3,224,759	1,545,366	643,904	65,045	72,784	4,385	814,541	78,735
42	Structures and Improvements	390	22,365,469	10,717,956	4,465,830	451,119	504,797	30,409	5,649,287	546,072
43	Office Furniture and Equipment	391	2,803,626	1,343,551	559,815	56,550	63,279	3,812	708,167	68,453
44	Transportation Equipment	392	15,510,397	7,432,876	3,097,042	312,850	350,075	21,089	3,917,766	378,699
45	Stores Equipment	393	99,937	47,892	19,955	2,016	2,256	136	25,243	2,440
46	Tools, Shop, and Garage Equipment	394	8,354,339	4,003,557	1,668,154	168,510	188,560	11,359	2,110,220	203,978
47	Laboratory Equipment	395	59,304	28,420	11,842	1,196	1,339	81	14,980	1,448
48	Power Operated Equipment	396	4,575,621	2,192,724	913,638	92,292	103,273	6,221	1,155,755	111,718
49	Communication Equipment	397	5,320,075	2,549,481	1,062,287	107,308	120,076	7,233	1,343,796	129,894
50	Miscellaneous Equipment	398	82,981	39,766	16,569	1,674	1,873	113	20,960	2,026
51	Subtotal - General Plant		62,396,509	29,901,588	12,459,036	1,258,559	1,408,312	84,837	15,760,715	1,523,463
52	Total Plant in Service		1,141,765,084	554,197,257	226,263,031	22,671,803	25,335,708	1,527,496	284,191,272	27,578,516

Casca Cascade Natural Gas Corp.
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Schedule 5 - Cost of Service Allocation Study Detail by Account

Line No.	Account Description	FERC Account	Res Account Balance	GSC 503	GSI 504	GSLV 505	Interruptible 511	Transport 570	Spl Contracts 663	
99	OPERATION AND MAINTENANCE EXPENSE									
100	Production, Storage, LNG, Transmission, and Distribution Expense									
101	Other Gas Supply Expenses									
102	Other Gas Supply Expenses	813	572,095	191,342	133,200	15,981	21,044	2,389	169,256	38,883
103	Reserved		-	-	-	-	-	-	-	-
104	Subtotal - Other Gas Supply Expenses		572,095	191,342	133,200	15,981	21,044	2,389	169,256	38,883
105	Distribution Operation Expenses									
106	Operation supervision and engineering	870	2,775,472	1,221,841	574,267	63,683	63,706	4,035	740,541	107,398
107	Distribution load dispatching	871	222,743	74,987	53,061	7,027	9,633	1,211	63,306	13,518
108	Compressor Station	872	75,137	13,915	9,547	1,037	1,304	129	39,848	9,357
109	Mains and services expenses	874	3,385,519	1,654,674	665,271	65,011	79,677	4,360	860,789	55,736
110	Measuring and regulating station expenses—general	875	612,295	113,397	77,795	8,454	10,627	1,050	324,719	76,252
111	Measuring and regulating station expenses—industrial	876	625,852	-	241,013	46,839	14,186	928	180,929	141,957
112	Maintenance of Mains	877	87,749	29,051	20,029	2,254	2,882	158	31,347	2,029
113	Meter and house regulator expenses	878	(188,318)	(122,439)	(48,046)	(5,047)	(3,214)	(327)	(8,662)	(584)
114	Customer installations expenses	879	414,885	279,156	98,894	10,143	6,721	695	18,149	1,129
115	Other expenses	880	5,659,565	2,743,912	1,138,069	114,861	128,328	7,660	1,400,902	125,833
116	Rents	881	220,218	106,767	44,283	4,469	4,993	298	54,510	4,896
117	Subtotal - Distribution Operation Expenses		13,891,117	6,115,262	2,874,184	318,730	318,844	20,196	3,706,378	537,522
118	Distribution Maintenance Expenses									
119	Maintenance supervision and engineering	885	1,122,710	487,593	239,132	26,231	26,722	1,700	303,092	38,240
120	Structures & Improvements	886	5,261	2,551	1,058	107	119	7	1,302	117
121	Maintenance of mains	887	4,809,861	1,592,371	1,097,862	123,533	157,981	8,653	1,718,228	111,232
122	Compressor Station	888	484,351	89,702	61,539	6,687	8,407	831	256,866	60,319
123	Maintenance of M&R station equipment—General	889	299,914	55,544	38,106	4,141	5,205	514	159,054	37,350
124	Maintenance of M&R station equipment—Industrial	890	370,681	-	142,748	27,742	8,402	549	107,161	84,078
125	Maintenance of M&R station equipment—City Gate	891	119,310	22,096	15,159	1,647	2,071	205	63,274	14,858
126	Maintenance of services	892	1,108,296	971,133	131,323	3,633	727	35	1,345	100
127	Maintenance of meters and house regulators	893	1,481,488	963,217	377,971	39,707	25,284	2,576	68,140	4,592
128	Maintenance of Other Equipment	894	1,439,813	698,061	289,529	29,221	32,647	1,949	356,394	32,012
129	Subtotal - Distribution Maintenance Expenses		11,241,683	4,882,267	2,394,427	262,648	267,566	17,020	3,034,856	382,900
130	Total Production, Storage, LNG, Transmission, and Distribution Expense		25,704,895	11,188,872	5,401,811	597,359	607,454	39,605	6,910,490	959,305
131	Customer Accounts, Service, and Sales Expense									
132	Customer Account									
133	Supervision	901	118,344	103,888	14,048	251	50	4	98	4
134	Meter reading expenses	902	536,858	377,607	51,108	66,572	13,447	948	26,229	948
135	Customer records and collection expenses	903	4,702,717	4,128,294	558,255	9,992	1,998	141	3,896	141
136	Uncollectible accounts	904	1,667,278	1,276,709	340,924	49,644	-	-	-	-
137	Miscellaneous customer accounts expenses	905	428	376	51	1	0	0	0	0
138	Subtotal - Customer Account		7,025,626	5,886,874	964,386	126,460	15,496	1,093	30,224	1,093
139	Customer Service & Information Expenses									
140	Supervision	907	-	-	-	-	-	-	-	-
141	Customer assistance expenses	908	(135,847)	(119,254)	(16,126)	(289)	(58)	(4)	(113)	(4)
142	Informational and instructional advertising expenses	909	67,654	59,390	8,031	144	29	2	56	2
143	Miscellaneous customer service and informational expenses	910	156,890	137,726	18,624	333	67	5	130	5
144	Subtotal - Customer Service & Information Expenses		88,697	77,863	10,529	188	38	3	73	3

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Schedule 5 - Cost of Service Allocation Study Detail by Account

Line No.	Account Description	FERC Account	Res Account Balance	Res 503	GSC 504	GSI 505	GSLV 511	Interruptible 570	Transport 663	Spl Contracts
145	Sales Expenses									
146	Supervision	911	-	-	-	-	-	-	-	-
147	Demonstrating and selling expenses	912	18,653	16,375	2,214	40	8	1	15	1
148	Advertising expenses	913	-	-	-	-	-	-	-	-
149	Miscellaneous sales expenses	916	-	-	-	-	-	-	-	-
150	Subtotal - Sales Expenses		18,653	16,375	2,214	40	8	1	15	1
151	Total Customer Accounts, Service, and Sales Expense		7,132,976	5,981,112	977,130	126,688	15,542	1,096	30,312	1,096
152	Administrative and General Expenses									
153	Administrative and general salaries	920	8,059,627	4,349,538	1,553,743	177,343	150,521	10,168	1,585,270	233,044
154	Office supplies and expenses	921	4,668,762	2,519,590	900,048	102,731	87,193	5,890	918,312	134,997
155	Outside services employed	923	2,572,187	1,388,132	495,869	56,598	48,038	3,245	505,931	74,375
176	Property insurance	924	98,811	47,352	19,730	1,993	2,230	134	24,959	2,413
157	Injuries and damages	925	2,025,774	1,093,249	390,531	44,575	37,833	2,556	398,455	58,575
158	Employee pensions and benefits	926	7,244,501	3,909,639	1,396,602	159,407	135,297	9,139	1,424,941	209,475
159	Regulatory commission expenses	928	-	-	-	-	-	-	-	-
160	General Advertising expenses	930.1	-	-	-	-	-	-	-	-
161	Miscellaneous general expenses	930.2	357,751	187,058	69,495	7,888	6,787	443	75,616	10,463
162	Rents	931	1,635,933	783,970	326,655	32,997	36,924	2,224	413,220	39,943
163	Maintenance of general plant	935	93,161	44,644	18,602	1,879	2,103	127	23,531	2,275
164	Total Administrative and General Expenses		26,756,507	14,323,173	5,171,275	585,412	506,926	33,926	5,370,235	765,559
165	TOTAL OPERATION AND MAINTENANCE EXPENSE		59,594,378	31,493,157	11,550,216	1,309,460	1,129,922	74,626	12,311,037	1,725,959
166	Adjustments, Depreciation and Amortization Expense									
167	Depreciation Expense									
168	Intangible Plant									
169	Organization	301	-	-	-	-	-	-	-	-
170	Franchises & Consents	302	-	-	-	-	-	-	-	-
171	Misc. Intangible Plant	303	3,451,569	2,078,538	585,562	48,040	51,721	3,193	618,244	66,271
172	Subtotal - Intangible Plant		3,451,569	2,078,538	585,562	48,040	51,721	3,193	618,244	66,271
173	Transmission plant									
174	Land and Land Rights	365.1	6,964	1,290	885	96	121	12	3,693	867
175	Structures and improvements	366	1,865	345	237	26	32	3	989	232
176	Mains	367	258,818	46,999	32,243	3,504	4,405	435	134,584	36,648
177	Compressor station equipment	368	-	-	-	-	-	-	-	-
178	Measuring and regulating station equipment	369	-	-	-	-	-	-	-	-
179	Communication equipment	370	-	-	-	-	-	-	-	-
180	Subtotal - Transmission plant		267,647	48,634	33,365	3,626	4,558	450	139,266	37,747

Casca Cascade Natural Gas Corp.
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Schedule 5 - Cost of Service Allocation Study Detail by Account

Line No.	Account Description	FERC Account	Res Account Balance	503	GSC 504	GSI 505	GSLV 511	Interruptible 570	Transport 663	Spl Contracts
181	Distribution Plant									
182	Land and Land Rights	374	35,102	11,621	8,012	902	1,153	63	12,540	812
183	Structures and Improvements	375	9,184	3,040	2,096	236	302	17	3,281	212
184	Mains	376	14,418,376	4,773,402	3,291,029	370,311	473,576	25,940	5,150,680	333,437
185	Compressor Station	377	50,360	9,327	6,399	695	874	86	26,708	6,272
186	M & R Station Equipment - general	378	731,906	135,549	92,993	10,105	12,703	1,255	388,152	91,148
187	M & R Station Equipment - city gate	379	85,726	15,876	10,892	1,184	1,488	147	45,463	10,676
188	Services	380	8,323,385	7,293,279	986,245	27,283	5,457	267	10,102	753
189	Meters	381	2,211,849	1,488,246	527,224	54,072	35,830	3,703	96,757	6,017
190	House Regulator & Install.	383	219,840	101,413	86,778	10,204	5,340	501	14,229	1,376
191	Industrial M & R Station Equipment	385	180,283	-	69,426	13,492	4,086	267	52,118	40,892
192	Subtotal - Distribution Plant		26,266,010	13,831,753	5,081,094	488,484	540,810	32,246	5,800,028	491,595
193	General Plant									
194	Land and Land Rights	389	-	-	-	-	-	-	-	-
195	Structures and Improvements	390	252,506	121,006	50,419	5,093	5,699	343	63,781	6,165
196	Office Furniture and Equipment	391	841,129	403,085	167,953	16,966	18,985	1,144	212,461	20,537
197	Transportation Equipment	392	-	-	-	-	-	-	-	-
198	Stores Equipment	393	5,212	2,497	1,041	105	118	7	1,316	127
199	Tools, Shop, and Garage Equipment	394	876,583	420,075	175,032	17,681	19,785	1,192	221,416	21,403
200	Laboratory Equipment	395	8,629	4,135	1,723	174	195	12	2,180	211
201	Power Operated Equipment	396	-	-	-	-	-	-	-	-
202	Communication Equipment	397	312,435	149,725	62,386	6,302	7,052	425	78,918	7,628
203	Miscellaneous Equipment	398	3,610	1,730	721	73	81	5	912	88
204	Subtotal - General Plant		2,300,104	1,102,253	459,274	46,394	51,914	3,127	580,983	56,159
205	Total - Depreciation Expense		32,285,329	17,061,179	6,159,295	586,543	649,003	39,016	7,138,521	651,773
206	Total Adjustments, Depreciation and Amortization Expense		32,285,329	17,061,179	6,159,295	586,543	649,003	39,016	7,138,521	651,773
207	Taxes									
208	Taxes Other Than Income Taxes									
209	TOIT - Gross Revenue Taxes	408.5	23,745,034	11,108,567	6,341,615	543,916	550,307	30,819	4,613,065	556,745
210	TOIT - Property, Payroll, & Misc. Taxes	408.1	4,589,140	2,360,560	893,709	94,211	93,209	5,941	1,021,128	120,381
211	Subtotal - Taxes Other Than Income Taxes		28,334,173	13,469,127	7,235,324	638,127	643,516	36,760	5,634,193	677,126
212	Income Taxes									
213	Income Taxes - Federal	409.1	(5,096,068)	(2,195,820)	(1,072,701)	(113,817)	(128,843)	(7,849)	(1,439,325)	(137,712)
214	Income Taxes - Provisions for Deferred Federal Income Taxes	410.1	43,294,489	18,654,955	9,113,309	966,953	1,094,608	66,684	12,228,023	1,169,957
215	Provision for Deferred Income Tax - Credit	411.1	(38,804,559)	(16,720,311)	(8,168,197)	(866,673)	(981,089)	(59,768)	(10,959,894)	(1,048,625)
216	Investment Tax Credit Adjustments	411.4	(33,271)	(14,336)	(7,003)	(743)	(841)	(51)	(9,397)	(899)
217	Subtotal - Income Taxes		(639,408)	(275,512)	(134,593)	(14,281)	(16,166)	(985)	(180,593)	(17,279)
218	Total Taxes		27,694,765	13,193,615	7,100,732	623,846	627,350	35,776	5,453,600	659,847
219	REVENUE REQUIREMENT AT EQUAL RATES OF RETURN									
220	Test Year Expenses at Current Rates		119,574,472	61,747,950	24,810,243	2,519,849	2,406,275	149,418	24,903,158	3,037,579
221	Return on Rate Base		48,932,084	21,084,112	10,299,999	1,092,865	1,237,142	75,367	13,820,295	1,322,303
222	Gross Up Items									
223	Federal Income Tax		6,081,309	2,620,346	1,280,090	135,822	153,753	9,367	1,717,595	164,337
224	State Income Tax		-	-	-	-	-	-	-	-
225	Uncollectable Account - Increase	904	204,645	156,706	41,846	6,093	-	-	-	-
226	Revenue Taxes	408.5	1,295,089	636,621	269,846	27,766	28,002	1,728	297,616	33,509
227	TOTAL REVENUE REQUIREMENT AT EQUAL RATES OF RETURN		176,087,600	86,245,736	36,702,024	3,782,395	3,825,172	235,879	40,738,665	4,557,728

Casca Cascade Natural Gas Corp.
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Schedule 5 - Cost of Service Allocation Study Detail by Account

Line No.	Account Description	FERC Account	Res Account Balance	GSC 503	GSI 504	GSLV 505	Interruptible 511	Transport 570	Spl Contracts 663	
228 INTERNAL ALLOCATION FACTORS										
229	INT_T&D_PLANT		1,022,109,660	489,814,290	204,089,963	20,616,303	23,069,387	1,389,698	258,174,360	24,955,659
230	INT_TOTAL_PLANT		1,141,765,084	554,197,257	226,263,031	22,671,803	25,335,708	1,527,496	284,191,272	27,578,516
231	INT_INTANGIBLE		57,258,915	34,481,379	9,714,032	796,941	858,010	52,962	10,256,197	1,099,394
232	INT_DISTPT		1,003,185,859	486,371,878	201,728,318	20,359,677	22,746,770	1,357,820	248,316,819	22,304,577
233	INT_TRANS-MAIN		17,254,527	3,133,263	2,149,554	233,580	293,644	29,015	8,972,273	2,443,198
234	INT_MAIN-SERVICE		849,500,478	415,193,731	166,931,088	16,312,739	19,992,793	1,094,143	215,990,581	13,985,403
235	INT_DIST-MAINS		603,790,907	199,893,301	137,816,747	15,507,336	19,831,713	1,086,273	215,692,377	13,963,161
236	INT_SERVICES		245,709,570	215,300,430	29,114,342	805,403	161,081	7,870	298,204	22,242
237	INT_OM		32,837,872	17,169,984	6,378,941	724,047	622,996	40,701	6,940,802	960,401
238	INT_871-881		11,115,645	4,893,421	2,299,917	255,047	255,138	16,161	2,965,837	430,124
239	INT_886-894		10,118,973	4,394,674	2,155,295	236,418	240,844	15,320	2,731,764	344,660
240	INT_MTR_REG		94,922,952	61,715,942	24,217,644	2,544,143	1,620,039	165,054	4,365,895	294,236
241	INT_LABOR		19,093,536	10,304,207	3,680,871	420,133	356,589	24,087	3,755,561	552,090
242	INT_PLANT_LABOR		1	1	0	0	0	0	0	0
243	INT_RATEBASE		619,864,245	267,090,344	130,478,832	13,844,246	15,671,928	954,739	175,073,415	16,750,740
244	INT_Income_before_tax		53,749,542	19,574,954	21,183,870	1,439,853	1,596,129	75,372	8,842,557	1,036,807
245	INT_REV_REQ_b/f gross up		168,506,556	82,832,062	35,110,242	3,612,714	3,643,417	224,785	38,723,454	4,359,883
246	INT_REV_REQ_xGRT		393,644,138	203,063,328	76,725,885	8,171,394	7,922,959	500,967	87,088,829	10,170,776
247	last line for internals									
248	Operating Revenue									
249	Margin From Gas Sales	480 & 481	95,742,538.53	58,676,043	31,458,385	2,700,980	2,740,307	166,823	-	-
250	Gas Transportation Margin	489	29,623,877.26	-	-	-	-	-	26,475,875	3,148,002
251	Non-Margin Sales Revenue		17,584,573.10	9,097,129	7,231,697	617,439	617,105	21,204	-	-
252	Non-Margin Transportation Revenue		1,917,043.96	-	-	-	-	-	1,668,355	248,689
253	Other Operating Revenues	488	761,216.76	356,118	203,299	17,437	17,642	988	147,885	17,848
254	Total Operating Revenue		145,629,249.60	68,129,289	38,893,381	3,335,856	3,375,054	189,014	28,292,115	3,414,539
255	NET INCOME AT CURRENT RATES		26,054,777.31	6,381,339	14,083,138	816,007	968,779	39,597	3,388,957	376,960

Cascade Natural Gas Corp.
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Schedule 6 - Functionalized and Classified Rate Base and Revenue Requirement, and Unit Costs by Customer Class

Line	Description	TOTAL	Res 503	GSC 504	GSI 505	GSLV 511	Interruptible 570	Transport 663	Spl Contracts
1	Functional Rate Base								
2	Gas Supply								
3	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Transmission								
8	Demand	\$ 6,058,207	\$ 1,102,632	\$ 756,453	\$ 82,199	\$ 103,337	\$ 10,211	\$ 3,157,448	\$ 845,927
9	Commodity	\$ 675,143	\$ 67,977	\$ 48,100	\$ 6,370	\$ 8,732	\$ 1,098	\$ 447,344	\$ 95,522
10	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Subtotal	\$ 6,733,350	\$ 1,170,608	\$ 804,553	\$ 88,569	\$ 112,069	\$ 11,308	\$ 3,604,792	\$ 941,449
12	Distribution								
13	Demand	\$ 446,636,407	\$ 142,318,631	\$ 98,097,800	\$ 11,019,468	\$ 14,080,959	\$ 800,341	\$ 166,134,241	\$ 14,184,967
14	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Customer	\$ 166,494,488	\$ 123,601,105	\$ 31,576,479	\$ 2,736,209	\$ 1,478,901	\$ 143,089	\$ 5,334,382	\$ 1,624,324
16	Subtotal	\$ 613,130,895	\$ 265,919,736	\$ 129,674,279	\$ 13,755,677	\$ 15,559,859	\$ 943,431	\$ 171,468,623	\$ 15,809,291
17	Function 5								
18	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	Total								
38	Demand	\$ 452,694,614	\$ 143,421,263	\$ 98,854,254	\$ 11,101,667	\$ 14,184,295	\$ 810,552	\$ 169,291,689	\$ 15,030,894
39	Commodity	\$ 675,143	\$ 67,977	\$ 48,100	\$ 6,370	\$ 8,732	\$ 1,098	\$ 447,344	\$ 95,522
40	Customer	\$ 166,494,488	\$ 123,601,105	\$ 31,576,479	\$ 2,736,209	\$ 1,478,901	\$ 143,089	\$ 5,334,382	\$ 1,624,324
41	TOTAL RATE BASE	\$ 619,864,245	\$ 267,090,344	\$ 130,478,832	\$ 13,844,246	\$ 15,671,928	\$ 954,739	\$ 175,073,415	\$ 16,750,740

Cascade Natural Gas Corp.
Washington Jurisdiction
Twelve-Months ended December 31, 2023
Schedule 6 - Functionalized and Classified Rate Base and Revenue Requirement, and Unit Costs by Customer Class

Line	Description	TOTAL	Res 503	GSC 504	GSI 505	GSLV 511	Interruptible 570	Transport 663	Spl Contracts
42	Functional Revenue Requirement								
43	Gas Supply								
44	Demand	\$ 405,916	\$ 157,808	\$ 104,127	\$ 10,142	\$ 11,908	\$ 951	\$ 96,548	\$ 24,432
45	Commodity	\$ 771,699	\$ 258,188	\$ 175,738	\$ 21,918	\$ 29,152	\$ 3,488	\$ 234,997	\$ 48,218
46	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	Subtotal	\$ 1,177,615	\$ 415,996	\$ 279,864	\$ 32,061	\$ 41,060	\$ 4,439	\$ 331,545	\$ 72,650
48	Transmission								
49	Demand	\$ 1,113,835	\$ 245,097	\$ 160,142	\$ 16,493	\$ 19,899	\$ 1,819	\$ 531,668	\$ 138,717
50	Commodity	\$ 171,129	\$ 25,741	\$ 16,731	\$ 1,927	\$ 2,451	\$ 271	\$ 102,533	\$ 21,476
51	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	Subtotal	\$ 1,284,964	\$ 270,838	\$ 176,873	\$ 18,420	\$ 22,350	\$ 2,089	\$ 634,201	\$ 160,193
53	Distribution								
54	Demand	\$ 102,666,607	\$ 34,649,059	\$ 23,115,221	\$ 2,497,858	\$ 3,107,133	\$ 177,054	\$ 35,883,475	\$ 3,236,807
55	Commodity	\$ 774,238	\$ 274,962	\$ 187,584	\$ 23,483	\$ 31,293	\$ 3,757	\$ 210,234	\$ 42,924
56	Customer	\$ 70,184,176	\$ 50,634,882	\$ 12,942,481	\$ 1,210,574	\$ 623,335	\$ 48,540	\$ 3,679,209	\$ 1,045,155
57	Subtotal	\$ 173,625,020	\$ 85,558,903	\$ 36,245,286	\$ 3,731,915	\$ 3,761,762	\$ 229,350	\$ 39,772,919	\$ 4,324,885
58	Function 5								
59	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	Total								
79	Demand	\$ 104,186,358	\$ 35,051,964	\$ 23,379,490	\$ 2,524,493	\$ 3,138,940	\$ 179,823	\$ 36,511,692	\$ 3,399,956
80	Commodity	\$ 1,717,066	\$ 558,891	\$ 380,053	\$ 47,328	\$ 62,896	\$ 7,516	\$ 547,764	\$ 112,617
81	Customer	\$ 70,184,176	\$ 50,634,882	\$ 12,942,481	\$ 1,210,574	\$ 623,335	\$ 48,540	\$ 3,679,209	\$ 1,045,155
	TOTAL REVENUE REQUIREMENT AT EQUAL	\$ 176,087,600	\$ 86,245,736	\$ 36,702,024	\$ 3,782,395	\$ 3,825,172	\$ 235,879	\$ 40,738,665	\$ 4,557,728
82	RATES OF RETURN								
83	Demand	59.17%	40.64%	63.70%	66.74%	82.06%	76.24%	89.62%	74.60%
84	Energy	0.98%	0.65%	1.04%	1.25%	1.64%	3.19%	1.34%	2.47%
85	Customer	39.86%	58.71%	35.26%	32.01%	16.30%	20.58%	9.03%	22.93%

Cascade Natural Gas Corp.
Washington Jurisdiction
Twelve-Months ended December 31, 2023
Schedule 6 - Functionalized and Classified Rate Base and Revenue Requirement, and Unit Costs by Customer Class

Line	Description	TOTAL	Res 503	GSC 504	GSI 505	GSLV 511	Interruptible 570	Transport 663	Spl Contracts
86	Unit Costs								
87	Gas Supply								
88	Demand	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.00	0.00
89	Commodity	\$ 0.0006	\$ 0.0020	\$ 0.0019	\$ 0.0018	\$ 0.0017	\$ 0.0017	\$ 0.0003	0.0003
90	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
91	Transmission								
92	Demand	\$ 0.02	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.02	\$ 0.02	0.02
93	Commodity	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00
94	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
95	Distribution								
96	Demand	\$ 1.5465	\$ 1.9351	\$ 1.9040	\$ 2.0699	\$ 2.1489	\$ 1.4781	\$ 1.3578	0.4532
97	Commodity	\$ 0.0006	\$ 0.0021	\$ 0.0020	\$ 0.0019	\$ 0.0019	\$ 0.0018	\$ 0.0002	0.0002
98	Customer	\$ 25.10	\$ 20.63	\$ 39.00	\$ 203.80	\$ 524.69	\$ 577.85	\$ 1,588.61	12,442.32
99	Function 5								
100	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
101	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
102	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
115	Total								
116	Commodity	\$ 0.0013	\$ 0.0043	\$ 0.0041	\$ 0.0039	\$ 0.0038	\$ 0.0036	\$ 0.0006	0.0006
117	Customer (per cust month)	\$ 25.10	\$ 20.63	\$ 39.00	\$ 203.80	\$ 524.69	\$ 577.85	\$ 1,588.61	12,442.32
118	Demand & Customer (per cust month)	\$ 62.37	\$ 34.91	\$ 109.45	\$ 628.80	\$ 3,166.90	\$ 2,718.61	\$ 17,353.58	52,917.99
119	BILLING DETERMINANTS								
120	Demand (Peak Day Demand * 12)	66,388,370	17,905,968	12,140,196	1,206,780	1,445,892	119,788	26,427,211	7,142,536
121	Energy	1,290,297,699	129,913,446	91,926,474	12,174,149	16,688,677	2,097,598	854,941,070	182,556,284
122	Customers (Number of Bills)	2,795,676	2,454,192	331,872	5,940	1,188	84	2,316	84