

Exhibit No. __ (MPP-4)
2019 Plant Additions not Included for Recovery
Witness: Michael P. Parvinen

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,
Complainant,

v.

CASCADE NATURAL GAS
CORPORATION,

Respondent.

CASCADE NATURAL GAS CORPORATION

EXHIBIT OF MICHAEL P. PARVINEN

2019 PLANT ADDITIONS NOT INCLUDED FOR RECOVERY

3/29/2019

Cascade Natural Gas Corporation
UG 19_____
2019 Plant Additions not Included for Recovery in Current Filing
Twelve Months Ended December 31, 2018

<u>Ln.</u>	A	B	C	D	E
1	2019 Non Recovered Investment from MCP-6			\$ 15,030,680.56	
2	2018 Property Tax Rate from MCP-6	1.20769%			
3	Property Tax			181,524.03	
5	Total Investment		Ln 1	15,030,680.56	
6	Depreciation Expense	0.019780831	From Exhibit No. MCP-6	297,319.35	297,319.35
7	Accumulated Depr. (Avg)		Ln 6 / 2	148,659.68	
8	Accum Tax depreciation		Ln 5 *3.75%	563,650.52	
9	Deferred Tax		(Ln 8 - Ln 6) * .21	55,929.55	
10	Accum Def Tax (Avg)		Ln 9 / 2	27,964.77	
11	FIT		Ln 6 * .21		62,437.06
12	Rate Bate			14,854,056.11	
13	Rate Base		14,854,056		
14	ROR from MCP-3		7.728%		
15	Increased NOI on Rate Base		1,147,921		
16	Increase NOI from above		234,882		
17	Net NOI Increase		1,382,804		
18	Conversion Factor from MCP-4		0.75554308		
19	Revenue Requirement to Cover Regulatory Lag		\$1,830,212		