

CASCADE NATURAL GAS CO.

TABLE 1. SUMMARY OF SERVICE LIFE AND NET SALVAGE ESTIMATES AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO THE RECOVERY OF AVERAGE ORIGINAL COST IN GAS PLANT AS OF DECEMBER 31, 2018

- TOTAL -

NEGOTIATED SETTLEMENT ADJUSTMENTS

ACCOUNT	DESCRIPTION	ESTIMATED SURVIVOR CURVE	NET SALVAGE PERCENT	SURVIVING ORIGINAL COST AS OF 12/31/2018	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE	ANNUAL ACCRUAL AMOUNT	RATE	REMAINING LIFE
TRANSMISSION PLANT									
365.2	RIGHTS OF WAY	85-S5	0	1,026,089	621,350	799,584	6,656	0.65	33.5
367.1	MAINS	70-S5	-20	22,171,657	13,712,219	14,757,046	332,040	1.50	33.9
369.1	MEAS & REG STATION EQUIPMENT	55-R5	-10	180,823	177,548	150,427	8,313	4.60	5.9
TOTAL TRANSMISSION PLANT				23,378,569	14,511,117	15,707,058	347,009	1.48	

DISTRIBUTION PLANT

374.2	LAND RIGHTS	60-R3	0	2,157,343	700,339	718,975	35,446	1.64	40.5
375.1	STRUCTURES AND IMPROVEMENTS	47-R2.5	-5	1,465,897	984,867	1,350,500	12,243	0.84	16.9
376.1	MAINS - STEEL	75-R4	-105	155,217,590	112,315,563	107,167,551	5,531,955	3.56	48.5
376.2	MAINS - HIGH PRESSURE	80-R2.5	-23	169,538,277	34,648,376	41,072,416	2,575,815	1.52	66.7
376.3	MAINS - PLASTIC (POLYETHYLENE)	50-R3	-33	181,660,978	50,592,470	52,259,408	5,101,500	2.81	39.5
377.0	COMPRESSOR STATION EQUIP.	35-R3	-5	2,097,767	932,258	1,463,847	36,048	1.72	20.2
378.0	MEAS & REG STATION EQUIP-GENERAL	65-R1.5	-40	33,041,936	6,604,969	9,310,074	651,661	1.97	55.7
380.1	SERVICES - STEEL	60-R4	-160	75,145,608	97,314,326	112,918,721	2,609,846	3.47	30.1
380.3	SERVICES - PLASTIC (POLYETHYLENE)	43-R2	-40	174,291,651	51,022,897	65,649,703	5,863,069	3.36	34.0
381.0	METERS & METER INSTALLATIONS	40-S0.5	0	98,675,779	24,577,291	23,701,282	2,573,433	2.61	30.0
383.0	REGULATORS	45-R2	0	11,160,435	3,677,239	3,817,600	241,340	2.16	30.2
385.0	INDUSTRIAL MEAS. & REG. STATION EQUIPMENT	43-R2	0	11,641,826	3,063,637	4,748,136	198,329	1.70	31.7
TOTAL DISTRIBUTION PLANT				916,095,085	386,434,232	424,178,213	25,430,685	2.78	

GENERAL PLANT

390.1	STRUCTURES & IMPROVEMENTS	37-S1	0	20,016,528	6,823,686	11,512,733	288,257	1.44	24.4
390.2	LEASEHOLD IMPROVEMENTS	15-L2	0	7,933	1,289	15,849	-	-	12.6
391.2	COMPUTER SOFTWARE	10-SQ	0	2,994,410	2,855,580	2,994,410	-	-	0.5
391.3	COMPUTER EQUIPMENT - SERVER & WORKSTATION	5-SQ	0	3,129,482	2,255,432	1,073,697	1,377,593	44.02	1.4
391.4	OFFICE EQUIPMENT	15-SQ	0	332,876	187,390	(118,388)	87,782	26.37	6.6
391.5	OFFICE FURNITURE & FIXTURES	15-SQ	0	1,830,810	930,934	214,356	347,894	19.00	7.4
392.1	TRANSPORTATION EQUIPMENT - TRAILERS	20-S3	10	321,766	129,354	181,562	8,665	2.69	11.1
392.2	TRANSPORTATION EQUIPMENT	11-L1.5	20	16,815,650	4,313,742	5,757,432	990,541	5.89	7.5
393.0	STORES EQUIPMENT	30-SQ	0	66,925	46,255	30,028	5,619	8.40	9.3
394.1	TOOLS, SHOP, & GARAGE EQUIPMENT	20-SQ	0	8,836,244	3,553,294	2,276,264	941,519	10.66	12.0

394.2	CNG EQUIPMENT	31-R4	0	131,231	112,484	120,288	1,994	1.52	4.4
395.0	LABORATORY EQUIPMENT	20-SQ	0	119,908	90,264	64,581	17,448	14.55	4.9
396.1	WORK EQUIPMENT - TRAILERS	20-L2	35	959,325	159,774	227,141	25,078	2.61	14.9
396.2	POWER OPERATED EQUIPMENT	15-L1.5	35	4,030,055	312,148	(889,290)	388,282	9.63	13.2
397.1	RADIO COMMUNICATION EQUIP. (FIXED)	15-SQ	0	385,135	243,338	236,357	20,618	5.35	5.5
397.2	SUPERVISORY & TELEMETERING EQUIP.	10-SQ	0	4,998,747	3,829,318	3,758,909	276,304	5.53	2.3
397.3	TELEPHONE & TELEX EQUIP.	10-SQ	0	535,710	388,624	243,942	115,816	21.62	2.7
397.4	RADIO COMMUNICATION EQUIP. (MOBILE)	15-SQ	0	1,240,360	423,996	386,097	86,712	6.99	9.9
398.0	MISCELLANEOUS EQUIPMENT	25-SQ	0	80,968	21,763	17,002	3,525	4.35	18.3
TOTAL GENERAL PLANT				66,834,063	26,678,665	28,102,970	4,983,647	7.46	
TOTAL GAS PLANT STUDIED				1,006,307,717	427,624,015	467,988,241	30,761,342	3.06	
PLANT NOT STUDIED									
301.0	ORGANIZATION			152,066		-			
302.0	FRANCHISES			211,825		211,825			
303.0	MISC. INTANGIBLE PLANT			44,171,295		17,326,335			
365.1	LAND & LAND RIGHTS			224,536		-			
372.0	TRANSMISSION ARO			87,720		31,955			
374.0	LAND (DISTRIBUTION)			506,464		184			
375.2	LEASEHOLD IMPROVEMENT			-		(655)			
386.0	CNG REFUELING			-		(562)			
388.0	ARO DISITRIBUTION PLANT			22,097,038		4,372,545			
389.0	LAND & LAND RIGHTS (GENERAL)			3,468,084		1,006,015			
TOTAL PLANT				1,077,226,744		490,935,882			