

**Exh. KMH-8  
Docket UG-200568  
Witness: Kristen M. Hillstead**

**BEFORE THE WASHINGTON STATE  
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,**

**Complainant,**

**v.**

**CASCADE NATURAL GAS  
CORPORATION,**

**Respondent.**

**DOCKET UG-200568**

**EXHIBIT TO  
TESTIMONY OF**

**Kristen M. Hillstead**

**STAFF OF  
WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION**

*Cascade's Response to UTC Staff DR  
No. 127*

**November 19, 2020**

**Request No. 127**

Date prepared: September 16, 2020

Preparer: Maryalice Peters

Contact: Christopher Mickelson

Email: Christopher.Mickelson@cngc.com

Telephone: 509-734-4549

**UTC STAFF DATA REQUEST NO. 127:  
Re: Revenue Requirement Model**

Please provide an updated revenue requirement model for docket UG-200568 that reflects Cascade's revised rates based on its supplemental filing of September 8, 2020 in docket UG-200278.

**Response:**

See attached file, UTC-127 UG-200568 CNGC Exh MCP 8-10 and WP-1 Revised.xlsx, which starts with Cascade's revised filing on July 24, 2020, then reflects Cascade's revised depreciation rates in Docket UG-200278 and flow through effects. In addition, there are corrections for errors in the Operating Report tab, where cell P107 (did not carry forward to the summary of adjustment), cell Q143 (formula tax error), and updated titles on tab MCP-6 – Plant Additions in cells H204 (should have said 2020) and H205 (now reflects depreciation docket UG-200278). These corrections and revisions result in a net decrease of \$2,277,440 to equal a revised revenue requirement of \$12,003,699.

**Exhibit No. \_\_ (MCP-8)**  
**Supplemental Results of Operations Summary Sheet**  
**Witness: Maryalice C. Peters**

WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,  
Complainant,

v.

CASCADE NATURAL GAS  
CORPORATION,

Respondent.

**CASCADE NATURAL GAS CORPORATION**

**EXHIBIT OF MARYALICE C. PETERS**

**SUPPLEMENTAL RESULTS OF OPERATIONS SUMMARY SHEET**

7/24/20

**Cascade Natural Gas**  
**Results of Operations Summary Sheet**  
**Twelve Months Ended December 31, 2019**

	12/31/2019 Results Per Company Filing	Summary of Adjustments	Test Year Adjusted Total	Requested Revenue Increase	Adjusted Results After Proposed Revenues
<b>SUMMARY SHEET</b>	(1)	(2)	(3)	(4)	(5)
<b>Operating Revenues</b>					
1 Natural Gas Sales	221,481,600	14,222,913	235,704,513	12,003,699	247,708,212
2 Gas Transportation Revenue	24,094,628	0	24,094,628		24,094,628
3 Other Operating Revenues	1,748,762	0	1,748,762		1,748,762
4 <b>REVENUES</b>	247,324,989	14,222,913	261,547,903	12,003,699	273,551,602
<b>Operating Expenses</b>					
5 Nat. Gas/Production Costs	125,165,839	0	125,165,839		125,165,839
6 Revenue Taxes	20,632,283	576,312	21,208,595	486,390	21,694,985
7 Production	320,028	13,283	333,311		333,311
8 Distribution	20,414,280	1,907,368	22,321,648		22,321,648
9 Customer Accounts	5,854,251	291,745	6,145,996	48,253	6,194,249
10 Customer Service	7,311,469	57,097	7,368,567		7,368,567
11 Sales	5,409	(1,759)	3,649		3,649
12 Administrative and General	18,950,113	(550,725)	18,399,388		18,399,388
13 Depreciation & Amortization	24,915,118	4,753,083	29,668,200		29,668,200
14 Regulatory Debits		0	0		0
15 Taxes Other Than Income	4,176,015	880,629	5,056,644		5,056,644
16 State & Federal Income Taxes	(1,224,200)	1,414,284	190,085	2,408,502	2,598,586
17 <b>Total Operating Expenses</b>	226,520,605	9,341,317	235,861,922	2,943,145	238,805,067
18 <b>Net Operating Revenues</b>	20,804,385	4,881,596	25,685,981	9,060,554	34,746,535
<b>Rate Base</b>					
19 Total Plant in Service	835,867,891	97,182,967	933,050,858		933,050,858
20 Total Accumulated Depreciation	(389,781,048)	(8,859,402)	(398,640,450)		(398,640,450)
21 Customer Adv. For Construction	(3,800,413)	44,862	(3,755,551)		(3,755,551)
22 Deferred Accumulated Income Taxes	(75,625,050)	(2,009,783)	(77,634,832)		(77,634,832)
23 Working Capital Allowance	7,565,011	0	7,565,011		7,565,011
24 <b>TOTAL RATE BASE</b>	374,226,392	86,358,644	460,585,036	0	460,585,036
25 <b>Rate of Return</b>	5.56%		5.58%		7.54%

**Supplemental Revenue Requirement Calculation**

**Witness: Maryalice C. Peters**

WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,  
Complainant,

v.

CASCADE NATURAL GAS  
CORPORATION,

Respondent.

**CASCADE NATURAL GAS CORPORATION**

**EXHIBIT OF MARYALICE C. PETERS**

**SUPPLEMENTAL REVENUE REQUIREMENT CALCULATION**

**7/24/20**

**Cascade Natural Gas  
Revenue Requirement Calculation  
12 Months ended December 31, 2019**

1 Adjusted Rate Base	\$460,585,036
2 Rate of Return	<u>7.54%</u>
3 Required Return (ln 1 x ln 2)	\$34,746,535
4 Adjusted Net Income	<u>\$25,685,981</u>
5 Required Net Income Increase (ln 3 - ln 4)	\$9,060,554
6 Conversion Factor	<u>0.75481</u>
7 Revenue Increase Required (ln 5 / ln 6)	<u><u>\$12,003,699</u></u>
8 Test Year Adjusted Revenue	\$261,547,903
9 Overall Revenue Increase	<b>4.589%</b>

**Exhibit No. \_\_ (MCP-4)**  
**Conversion Factor Calculation**  
**Witness: Maryalice C. Peters**

WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,  
Complainant,

v.

CASCADE NATURAL GAS  
CORPORATION,  
Respondent.

**CASCADE NATURAL GAS CORPORATION**

**EXHIBIT OF MARYALICE C. PETERS**

**CONVERSION FACTOR CALCULATION**

**6/19/2020**

<b>Cascade Natural Gas</b>		
<b>Results of Operations Summary Sheet</b>		
<b>Twelve Months Ended December 31, 2019</b>		
<b>REVENUE SENSITIVE COSTS</b>		
Revenues		1.00000
Operating Revenue Deductions		
Uncollectible Accounts		0.00402
State B&O Tax		0.03852
UTC Fees		0.00200
Interest expense		
State Taxable Income		0.95546
State Income Tax		0.00000
Federal Taxable Income		0.95546
Federal Income Tax @ 21%		0.20065
Total Income Taxes		0.20065
Total Revenue Sensitive Costs		0.24519
<b>RESULTS OF OPERATIONS SUMMARY SHEET</b>		
Net-to-Gross Factor		<b>0.75481</b>
<b>Combo-State &amp; Federal Income Tax</b>		
State		0.00000
Federal		0.21000
State and Federal Effective Tax Rate		0.21

0.04454



**Supplemental Summary of Proposed Adjustments to Test Year Results**

**Witness: Maryalice C. Peters**

WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,  
Complainant,

v.

CASCADE NATURAL GAS  
CORPORATION,

Respondent.

**CASCADE NATURAL GAS CORPORATION**

**EXHIBIT OF MARYALICE C. PETERS**

**SUPPLEMENTAL SUMMARY OF PROPOSED ADJUSTMENTS TO TEST YEAR RESULTS**

7/24/20

**Cascade Natural Gas  
Proposed Adjustments to Test Year Results  
Twelve Months Ended December 31, 2019**

	Annualize CRM Adjustment R-1	Promotional Advertising Adjustment R-2	Restate Revenue Adjustment R-3	Restate End of Period (EOP) Adj. R-4	Restate Wages R-5	Executive Incentives R-6	Interest Coordination Adjustment P-1	Pro Forma Wage Adjustment P-2	Pro Forma Plant Additions P-3	MAOP Deferral Amortization P-4	<b>Total Adjustments</b>
<b>Operating Revenues</b>											
Natural Gas Sales	(2,904,184)		14,922,776	923,295				1,281,027			14,222,913
Gas Transportation Revenue								0			0
Other Operating Revenues											0
<b>REVENUE</b>	<b>(\$2,904,184)</b>	<b>\$0</b>	<b>\$14,922,776</b>	<b>\$923,295</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,281,027</b>		<b>\$14,222,913</b>
<b>Operating Expenses</b>											
Nat. Gas/Production Costs											\$0
Revenue Taxes	(117,678)		604,671	37,412				51,907			\$576,312
Production					0		13,283				\$13,283
Distribution					77,165		904,453		925,750		\$1,907,368
Customer Accounts	(11,674.48)		\$59,988	\$3,712	3,359		231,211	5,150			\$291,745
Customer Service							57,097				\$57,097
Sales		(1,977)					218				(\$1,759)
Administrative and General		(25,714)			39	(1,230,735)		705,685			(\$550,725)
Depreciation & Amortization				1,910,512				2,842,571			\$4,753,083
Regulatory Debits											\$0
Taxes Other Than Income					6,163		108,841	765,625			\$880,629
State & Federal Income Taxes	(582,715)	5,815	2,994,205	(215,952)	(18,213)	258,454	92,149	(424,366)	(500,687)	(194,407)	\$1,414,284
<b>Total Operating Expenses</b>	<b>(712,067)</b>	<b>(21,876)</b>	<b>3,658,863</b>	<b>1,735,684</b>	<b>68,514</b>	<b>(972,281)</b>	<b>92,149</b>	<b>1,596,423</b>	<b>3,164,565</b>	<b>731,342</b>	<b>\$9,341,317</b>
<b>Net Operating Revenues</b>	<b>(\$2,192,117)</b>	<b>\$21,876</b>	<b>\$11,263,913</b>	<b>(\$812,389)</b>	<b>(\$68,514)</b>	<b>\$972,281</b>	<b>(\$92,149)</b>	<b>(\$1,596,423)</b>	<b>(\$1,883,538)</b>	<b>(\$731,342)</b>	<b>\$4,881,596</b>
<b>Rate Base</b>											
Total Plant in Service				31,077,329				66,105,637			\$97,182,967
Total Accumulated Depreciation				(7,438,117)				(1,421,285)			(\$8,859,402)
Customer Adv. For Construction				44,862							\$44,862
Deferred Accumulated Income Taxes				(2,047,962)				38,179			(\$2,009,783)
Working Capital Allowance				0							\$0
<b>TOTAL RATE BASE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21,636,113</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$64,722,531</b>		<b>\$86,358,644</b>
<b>Revenue Requirement Effect</b>	<b>\$2,904,184</b>	<b>(\$28,983)</b>	<b>(\$14,922,776)</b>	<b>\$3,238,704</b>	<b>\$90,769</b>	<b>(\$1,288,108)</b>	<b>\$122,082</b>	<b>\$2,114,991</b>	<b>\$8,964,076</b>	<b>\$968,905</b>	<b>\$2,163,846</b>

**Exhibit No. \_\_ (MCP-6)**  
**2020 Plant Additions**  
**Witness: Maryalice C. Peters**

WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,  
Complainant,

v.

CASCADE NATURAL GAS  
CORPORATION,

Respondent.

**CASCADE NATURAL GAS CORPORATION**

**EXHIBIT OF MARYALICE C. PETERS**

**2020 PLANT ADDITIONS**

**6/19/2020**

Cascade Natural Gas  
Proposed Plant Additions  
12 Months ended December 31, 2019

(A)	(B)	(C)	(D)	(E)	(F)=(D)*(E)	(G)	(H)	(I)	
Line No.	Function	Funding Project - Description	Account No.	2020 Total - The Company's budget and plant accounting software	WA Alloc	WA	Proposed Adjustment	Notes	Estimated In-Service Date
1	Gas Intangible	FP-101480 UG Implement Maximo Ph 1 CNG Direct	303.00	205,921.33		205,921.33			12/31/2020
2	Gas Intangible	FP-200663 UG-GIS Enhancements CNGC	303.00	87,032.79	75.17%	65,422.55			12/1/2020
3	Gas Intangible	FP-302596 WALLULA GATE; GTN	303.00	5,648,475.00		5,648,475.00	5,648,475.00	2	8/31/2020
4	Gas Intangible	FP-302821 V1 CUSTOMER WEB SITE - DIRECT	303.00	50,930.43	75.17%	38,284.40			12/31/2020
5	Gas Intangible	FP-306998 SOUTH WALLA GATE-WILLIAMS COSTS	303.00	746,233.00		746,233.00	746,233.00	4	11/20/2020
6	Gas Intangible	FP-316019 UG GIS ESRI UPGRADE - CNG DIRECT	303.00	346,857.72	75.17%	260,732.95			12/31/2022
7	Gas Intangible	FP-316047 UG GIS LANDBASE - CNG DIRECT COST	303.00	35,994.87	75.17%	27,057.34			2/15/2020
8	Gas Intangible	FP-316102 UG-GIS Pipeline Inspection System	303.00	158,747.54	75.17%	119,330.53			6/30/2020
9	Gas Intangible	FP-316182 UG 2018 CCKB UPGRADE - CNG DIRECT	303.00	670,450.44	75.17%	503,977.60			1/31/2019
10	Gas Intangible	FP-316269 UG WEBLOGIC FOR JDE - CNG DIRE	303.00	21,082.90		21,082.90			8/30/2020
11	Gas Intangible	FP-316284 GIS High Acc Trans Line Surv Enhanc	303.00	155,972.76	75.17%	117,244.72			12/31/2020
12	Gas Intangible	FP-316289 PowerPlan Lease CNG	303.00	(450.01)		(450.01)			4/30/2020
13	Gas Intangible	FP-316361 UG 2018 SCADA ENHANCE-CNG DIRECT	303.00	69,223.05	75.17%	52,034.97			12/31/2023
14	Gas Intangible	FP-316451 UG Patch RdbmQ Software CNG Direct	303.00	15,422.61		15,422.61			4/30/2020
15	Gas Intangible	FP-317101 UG-JDEwards AS400 to Oracle DB	303.00	63,738.72	75.17%	47,912.40			9/30/2020
16	Gas Intangible	FP-317322 ARLINGTON GATE UPRG; WILLIAMS COSTS	303.00	882,417.45		882,417.45	882,417.45	11	6/30/2020
17	Gas Intangible	FP-31717 UG-Migrate Alligne CNG Direct	303.00	8,476.31	75.17%	6,371.64			1/12/2020
18	Gas Intangible	FP-318808 GR-OTHELLO-GT-OTHELLO GATE NWP	303.00	858,122.00		858,122.00	858,122.00	21	11/30/2020
19	Gas Intangible	FP-318822 Impl my World Leak Survey at CNGC	303.00	136,867.86		136,867.86			5/31/2020
20	Gas Intangible	FP-318846 UG-Impl 2Ring Dashboard for CSC-CNG	303.00	26,509.60	75.17%	19,927.27			5/1/2020
21	Gas Intangible	FP-318893 UG-Impl GIS Offline Mobile Maps-CNG	303.00	27,529.20	75.17%	20,693.70			10/15/2020
22	Gas Intangible	FP-318987 GR-OTHELLO-NW LAT FA COSTS	303.00	4,731,395.00		4,731,395.00	4,731,395.00	23	11/30/2020
23		<b>Total Intangible Plant</b>		<b>14,946,950.57</b>		<b>14,524,477.20</b>	<b>12,866,642.45</b>		
24		RESULTS OF OPERATIONS SUMMARY SHEET							
25	Gas Distribution	FP-101163 Gas Work Equipment-CNGC	396.20	481,087.24	75.17%	361,633.28			12/31/2020
26	Gas Distribution	FP-101164 IT Network Equipment-CNG	397.20	290,586.04	75.17%	218,433.53			12/31/2020
27	Gas Distribution	FP-101191 - MAIN-REINFORCE-WASHINGTON	376.20	36,096.40		36,096.40			4/25/2020
28	Gas Distribution	FP-101192 - MAIN-RELO-REPL-WASHINGTON	376.00	55,032.54		55,032.54			9/1/2020
29	Gas Distribution	FP-101194-REG Station Growth Washington	378.00	611,717.00		611,717.00	611,717.00	27	12/31/2020
30	Gas Distribution	FP-101196 - R STA-RELO-REPL-WASHINGTON	378.00	650,533.54		650,533.54			10/15/2020
31	Gas Distribution	FP-101197 - SERV-GROWTH-WASHINGTON	380.00	62.76		62.76			11/1/2020
32	Gas Distribution	FP-101200 - IND M&R-GROWTH-WASHINGTON	385.00	40,010.83		40,010.83			12/16/2020
33	Gas Distribution	FP-101201 - IND M&R-REMOVE&REPL-WASHINGTON	385.00	21,467.70		21,467.70			5/30/2020
34	Gas Distribution	FP-101210 Gas Meters-Total Company CNGC	381.00	3,919,185.28	75.17%	2,946,051.57	2,946,051.57	28	12/31/2020
35	Gas Distribution	FP-101215 Gas Vehicles-CNGC	392.20	2,180,374.04	75.17%	1,638,987.17			12/31/2020
36	Gas Distribution	FP-101259 Gas Regulators-Total Company CNGC	383.00	1,320,143.48	75.17%	992,351.85			12/31/2020
37	Gas Distribution	FP-101275 - SERV-RELO-REPL-WASHINGTON	380.00	31,924.36		31,924.36			11/1/2020
38	Gas Distribution	FP-101413GP BUILDINGS - WALLAWALLA	375.10	124,289.24		124,289.24			12/31/2020
39	Gas Distribution	FP-101416GP TOOLS - WALLAWALLA	394.10	4,282.32		4,282.32			12/31/2020
40	Gas Distribution	FP-200043 RPL 8" TRANSMISSION BELFAIR	367.10	7,616.94		7,616.94			12/31/2020
41	Gas Distribution	FP-200662 Personal Computers & Peripherals	391.30	54,854.48	75.17%	41,234.11			12/31/2020
42	Gas Distribution	FP-300233 - ARLINGTON 6" HP REINFORCEMENT	376.20	2,757,265.26		2,757,265.26	2,757,265.26	1	6/30/2020
43	Gas Distribution	FP-302369 - GB - GROUND&B&D WASHINGTON	376.10	747,641.35		747,641.35			3/1/2020
44	Gas Distribution	FP-306980 ERT Replacement 2020	381.00	363,466.80	75.17%	273,217.99			12/31/2020
45	Gas Distribution	FP-306988 - Walla Walla Mains High Press Steel	376.20	3,360,413.00		3,360,413.00	3,360,413.00	3	11/30/2020
46	Gas Distribution	FP-309960 Anacortes Upgrade	367.10	2,363,557.25		2,363,557.25			11/30/2022
47	Gas Distribution	FP-312009 - RPR-130 (R-25) BURBANK	378.00	20,008.89		20,008.89			1/31/2020
48	Gas Distribution	FP-316027 C/M RPL; 2" HP; NOOKSACK; 732'	376.20	179,168.59		179,168.59			12/31/2020
49	Gas Distribution	FP-316033 C/M RPL; 3" HP; ZILLAH; 873'	376.20	239,545.87		239,545.87			12/31/2020
50	Gas Distribution	FP-316034 - MAOP; 8" HP; OTHE; 11,500' W LEE RD	376.20	112,657.85		112,657.85			11/30/2020
51	Gas Distribution	FP-316035 C/M RPL; 4" HP; ARLINGTON; 4,700'	376.20	1,321,132.35		1,321,132.35			12/31/2020
52	Gas Distribution	FP-316043 MAOP; 8" HP; BELLINGHAM; 1,800'	376.20	588,710.21		588,710.21			12/1/2020
53	Gas Distribution	FP-316044 C/M RPL; 8" HP; BREMERTON; 7,373'	376.20	1,714,110.95		1,714,110.95			12/31/2020
54	Gas Distribution	FP-316046 - MAOP; 8" HP; YAKI; 4,500' YAKIMA RI	376.20	490,462.48	75.17%	366,462.48			7/30/2020
55	Gas Distribution	FP-316146 RP; R-178 (R-137) HERDALLE	378.00	17,894.23		17,894.23			4/30/2020
56	Gas Distribution	FP-316403 CRM; 6" ST; TOPPENISH; 800'	376.10	517,249.44		517,249.44			12/1/2020
57	Gas Distribution	FP-316429 - RF; 6" HP; ABER; 12,500' BASICH BLV	376.20	4,257,740.00		4,257,740.00	4,257,740.00	5	7/30/2020
58	Gas Distribution	FP-316570 C/M RPL; 12" STL HP; LONGKELSO PH4	376.20	3,462,856.75		3,462,856.75			11/30/2020
59	Gas Distribution	FP-316580 C/M RPL; 2.6.8" HP; ANACORTES; PH3	376.20	1,079,817.45		1,079,817.45			12/31/2020
60	Gas Distribution	FP-316586 - RP; R-187 ARLINGTON GATE	378.00	1,015,615.47		1,015,615.47	1,015,615.47	6	6/30/2020
61	Gas Distribution	FP-316587 - RF; WALLULA GATE; R:127 & O-14	378.00	1,308,260.44		1,308,260.44			7/31/2020
62	Gas Distribution	FP-316589 RF; S WALLA GATE; R-4 & O-2	378.00	1,160,244.89		1,160,244.89	1,160,244.89	8	11/30/2020
63	Gas Distribution	FP-316670 - RF; 12" HP; KENN; WALLULA HP LINE	376.20	9,795,152.00		9,795,152.00	9,795,152.00	9	8/31/2020
64	Gas Distribution	FP-316822 - RP; O-40-41 AWR; DIRECT	378.00	77,932.23		77,932.23			1/30/2020
65	Gas Distribution	FP-316823 - RP; O-120-5 DEM; DIRECT	378.00	77,959.74		77,959.74			1/30/2020
66	Gas Distribution	FP-316923 - C/M RPL; 8" MARCH POINT LINE PHASE 2	367.10	2,438,636.93		2,438,636.93			11/30/2020
67	Gas Distribution	FP-317060 - FRL; 10" HP; BELL; 2900 STATEBRIDG	376.20	1,526,471.05		1,526,471.05	1,526,471.05	10	1/20/2020
68	Gas Distribution	FP-317519 RP; 2" ST; SHELTON; 7,034' PH 3 SEC	376.30	441,993.69		441,993.69			3/30/2020
69	Gas Distribution	FP-317528 RP; 3/4" SL; SHELTON; PH 3 SEC 1 SE	380.30	100,949.38		100,949.38			3/30/2020
70	Gas Distribution	FP-317535 GR; R-128 BURTELIN TO ATTAL	378.00	136,928.00		136,928.00	136,928.00	12	8/31/2020
71	Gas Distribution	FP-317609 GR; R-80 ABER; BASICH BLV	378.00	324.69		324.69			6/30/2020
72	Gas Distribution	FP-317628 MAIN-GROWTH-WALLA WALLA DISTRICT	376.30	639,913.04		639,913.04	639,913.04	27	12/31/2020
73	Gas Distribution	FP-317629 MAIN-REPLACE-WALLA WALLA DISTRICT	376.00	122,698.76		122,698.76			12/31/2020
74	Gas Distribution	FP-317630 MAIN-GROWTH-WALLA WALLA DISTRICT	380.00	951,862.52		951,862.52	951,862.52	24	12/31/2020
75	Gas Distribution	FP-317631 SERV-REPLACE-WALLA WALLA DISTRICT	376.30	72,198.24		72,198.24			12/31/2020
76	Gas Distribution	FP-317632 MAIN-GROWTH-WENATCHEE DISTRICT	376.30	79,311.00		79,311.00	79,311.00	27	12/31/2020
77	Gas Distribution	FP-317633 MAIN-REPLACE-WENATCHEE DISTRICT	376.00	35,499.24		35,499.24			12/31/2020
78	Gas Distribution	FP-317634 SERV-GROWTH-WENATCHEE DISTRICT	380.30	133,027.99		133,027.99	133,027.99	27	12/31/2020
79	Gas Distribution	FP-317635 SERV-REPLACE-WENATCHEE DISTRICT	380.00	75,135.57		75,135.57			12/31/2020
80	Gas Distribution	FP-317636 MAIN-GROWTH-YAKIMA DISTRICT	376.30	800,173.40		800,173.40	800,173.40	27	12/31/2020
81	Gas Distribution	FP-317637 MAIN-REPLACE-YAKIMA DISTRICT	376.00	270,033.86		270,033.86			12/31/2020
82	Gas Distribution	FP-317638 SERV-GROWTH-YAKIMA DISTRICT	380.30	1,330,260.00		1,330,260.00	1,330,260.00	27	12/31/2020
83	Gas Distribution	FP-317639 SERV-REPLACE-YAKIMA DISTRICT	380.00	65,462.16		65,462.16			12/31/2020
84	Gas Distribution	FP-317640 MAIN-GROWTH-ABERDEEN DISTRICT	376.30	484,622.40		484,622.40	484,622.40	27	12/31/2020
85	Gas Distribution	FP-317641 MAIN-REPLACE-ABERDEEN DISTRICT	376.00	149,164.20		149,164.20			12/31/2020
86	Gas Distribution	FP-317642 SERV-GROWTH-ABERDEEN DISTRICT	380.30	447,800.60		447,800.60	447,800.60	27	12/31/2020
87	Gas Distribution	FP-317643 SERV-REPLACE-ABERDEEN DISTRICT	380.00	74,578.68		74,578.68			12/31/2020
88	Gas Distribution	FP-317644 MAIN-GROWTH-BELLINGHAM DISTRICT	376.30	1,294,473.18		1,294,473.18	1,294,473.18	27	12/31/2020
89	Gas Distribution	FP-317645 MAIN-REPLACE-BELLINGHAM DISTRICT	376.00	126,071.52		126,071.52			12/31/2020
90	Gas Distribution	FP-317646 SERV-GROWTH-BELLINGHAM DISTRICT	380.30	1,568,619.36		1,568,619.36	1,568,619.36	27	12/31/2020
91	Gas Distribution	FP-317647 SERV-REPLACE-BELLINGHAM DISTRICT	380.00	74,578.68		74,578.68			12/31/2020
92	Gas Distribution	FP-317648 MAIN-GROWTH-BREMERTON DISTRICT	376.30	1,396,510.12		1,396,510.12	1,396,510.12	27	12/31/2020
93	Gas Distribution	FP-317649 MAIN-REPLACE-BREMERTON DISTRICT	376.00	54,857.76		54,857.76			12/31/202

Cascade Natural Gas  
Proposed Plant Additions  
12 Months ended December 31, 2019

(A)	(B)	(C)	(D)	(E)	(F)=(D)-(E)	(G)	(H)	(I)	
Line No.	Function	Funding Project - Description	Account No.	2020 Total - The Company's budget and plant accounting software	WA Alloc	WA	Proposed Adjustment	Notes	Estimated In-Service Date
113	Gas Distributor	FP-318325 CRM, RP, 3/4" SL; ANACORT; PH 7 S 2	380.30	71,392.82		71,392.82		C	1/1/2020
114	Gas Distributor	FP-318482 RF, 4"; PE, Moses Lake 1,800'	376.30	433,146.02		433,146.02	433,146.02		7/30/2020
115	Gas Distributor	FP-318566 RP-Brem-R-Werener&Twin View R-21	376.00	177,166.29		177,166.29	177,166.29		9/30/2020
116	Gas Distributor	FP-318588 RP-GIBRALTI 4"PE1225	376.30	125,671.29		125,671.29	125,671.29		7/31/2020
117	Gas Distributor	FP-318690 RF-Walla-1800' C/S 6"PE Larch Ave	376.10	312,625.00		312,625.00	312,625.00		11/30/2020
118	Gas Distributor	FP-318742 RP-MTVE-R-N TEXAS RD R-47	378.00	352,513.60		352,513.60	352,513.60		10/31/2020
119	Gas Distributor	FP-318746 RF-WALLA-R-OLD MILTON HWY-2" STD	378.00	124,719.00		124,719.00	124,719.00		11/20/2020
120	Gas Distributor	FP-318747 RF-WALLA-R-PLAZA WAY-2" STD	378.00	124,719.00		124,719.00	124,719.00		11/20/2020
121	Gas Distributor	FP-318829 GR-OTHELLO-GT-OTHELLO GATE RS	378.00	464,483.00		464,483.00	464,483.00		11/30/2020
122	Gas Distributor	FP-319029 RP-MTVE-MTR-N TEXAS RD	385.00	58,451.00		58,451.00			9/30/2020
123	Gas Distributor	FP-319056 RP, O-TBD (O-08); RICH	378.00	143,033.60		143,033.60	143,033.60		8/30/2020
124	Gas Distributor	FP-319063 RP, O-TBD (O-03); KENN	378.00	144,470.20		144,470.20	144,470.20		8/30/2020
125	Gas Distributor	FP-319072 GR, 6" HP&PE-W RICH, 1.7mi KEENE RD	376.20	1,725,636.00		1,725,636.00	1,725,636.00		7/30/2021
126	Gas Distributor	FP-319086 GR, 4"; PE, WRIC, 2946, PARA	376.30	19,400.10		19,400.10			2/28/2020
127	Gas Distributor	FP-319095 Odontier site improvms Walla Walla	378.00	5,607.80		5,607.80			10/20/2020
128	Gas Distributor	FP-319099 Repl Fence R-1 Reg Sin Walla Walla	378.00	5,845.10		5,845.10			9/20/2020
129	Gas Distributor	FP-319106 C/M RPLR, 8" HP, YAKIMA; PH2	376.20	1,196,019.00		1,196,019.00		C	12/30/2020
130	Gas Distributor	FP-319111 MAOP MAIN RPL CNG WA	376.00	1,178,410.00		1,178,410.00			12/31/2020
131	Gas Distributor	FP-319112 MAOP SERV RPL CNG WA	380.00	128,780.00		128,780.00			12/31/2020
132	Gas Distributor	FP-319188 Ext Main Noll Rd Poulsbo	376.30	121,015.44		121,015.44			4/15/2020
133	Gas Distributor	FP-319180 GR, 4" PE, LONG; 4600' KELSO SCHOO	376.30	169,486.67		169,486.67			5/1/2020
134	Gas Distributor	FP-319193 MN, ILLAHEE PRESERVE, BREMERTON, WA	376.30	10,487.23		10,487.23			5/30/2020
135	Gas Distributor	FP-319209 GR, 4" HP, KALAA; 2,500' SPENCER CRE	376.20	16,510.17		16,510.17			12/30/2020
136	Gas Distributor	FP-319228 MN, L5559' SOUND VIEW, BREMERTON, WA	391.50	52,336.62		52,336.62			5/30/2020
137	Gas Distributor	FP-319247 RL-2"ST, YAKI, 2,000'	376.10	1,145.58		1,145.58			2/1/2020
138	Gas Distributor	FP-319256 GR, 2" PE, PROS; 2,500'	376.30	(87,097.05)		(87,097.05)			11/20/2020
139	Gas Distributor	FP-319257 GR, 4" SL, PROS; 1500 PATERSON RD	380.30	(21,795.91)		(21,795.91)			11/20/2020
140				88,517,757.53		88,517,757.53	52,174,455.75		
141	Gas General	FP-101204 - GP TRAN, VEHICLE - WASHINGTON	392.20	219,131.38		219,131.38			6/30/2020
142	Gas General	FP-101288 Purchase calibration field kit	394.10	1,359.54		1,359.54			3/31/2020
143	Gas General	FP-101413 REPLACE WAREHOUSE FENCE WALLA WALLA	390.10	36,245.61		36,245.61			1/30/2020
144	Gas General	FP-306967 District Office Access Control Syc	391.30	27,223.01	75.17%	27,223.01			5/1/2020
146	Gas General	FP-316445 Toughbook Replacements-CNG	391.10	176,798.64	75.17%	176,798.64			12/31/2020
147	Gas General	FP-316832 Office Structure & Eq-Kennewick GO	391.50	50,980.00	75.17%	50,980.00			12/31/2020
148	Gas General	FP-316915 Pur replacement display devices	391.30	17,333.20	75.17%	17,333.20			5/1/2020
149	Gas General	FP-317290 Building remodel for Bellingham Dis	390.10	316,076.00		316,076.00			7/1/2020
150	Gas General	FP-317291 - Roof replacement/Parking lot - Bell	390.10	15,243.69		15,243.69			11/20/2020
151	Gas General	FP-317387 MGP site restoration	390.00	20,392.00		20,392.00			6/5/2020
152	Gas General	FP-318192 Fixed Network Equipment-CNG	397.00	509,800.00	75.17%	509,800.00			12/31/2020
153	Gas General	FP-318197 Gas SCADA Equipment-CNG	397.00	1,223.52	75.17%	1,223.52			12/31/2020
154	Gas General	FP-318317 Sensit PMD Trainer	394.10	14,274.40		14,274.40			2/1/2020
155	Gas General	FP-318319 Sensit GLT Trainer	394.10	6,627.40		6,627.40			2/1/2020
156	Gas General	FP-318352 Bremerton District Office Remodel	390.10	1,064,539.08		1,064,539.08	1,064,539.08	13	10/30/2020
157	Gas General	FP-318706 Repl Cisco VSP Telephone-CNG	397.00	158,321.16	75.17%	158,321.16			11/15/2020
158	Gas General	FP-318797 Insl District Strgs Fcby Kelso	390.10	620,912.70		620,912.70			11/1/2020
159	Gas General	FP-318801 Insl Asphalt in Storage Area Kelso	390.10	76,470.00		76,470.00			7/31/2020
160	Gas General	FP-318889 New Transfer Prover	394.10	33,646.80		33,646.80			4/30/2020
161	Gas General	FP-318904 Transfer Prover Upgrade Bellingham	394.10	23,450.80		23,450.80			4/30/2020
162	Gas General	FP-318914 Transfer Prover upgrade Longview	394.10	23,450.80		23,450.80			6/6/2020
163	Gas General	FP-318918 Transfer Prover Upgrade Kennewick	394.10	23,450.80		23,450.80			10/31/2020
164	Gas General	FP-318957 Two Meter Shop Table Lifts	394.10	8,156.80		8,156.80			5/31/2020
165	Gas General	FP-318958 Meter Shop Leak Tester	394.10	25,490.00		25,490.00			4/30/2020
166	Gas General	FP-318959 Clamp on Check Meter	394.10	20,392.00		20,392.00			10/31/2020
167	Gas General	FP-319025 Auto Floor Scrubber	394.10	7,137.20		7,137.20			4/4/2020
168	Gas General	FP-319043 Mueller Equipment	394.00	76,238.35	75.17%	76,238.35			6/30/2020
169	Gas General	FP-319044 CONST SERV - NEW BLDG ADD - MT VERN	390.10	195,305.21		195,305.21			9/30/2020
170	Gas General	FP-319045 TAP TRUCK HYDRAULIC SYSTEM	394.00	11,422.98	75.17%	11,422.98			3/30/2020
171	Gas General	FP-319048 Mueller Equipment	394.00	13,240.14	75.17%	13,240.14			6/30/2020
172	Gas General	FP-319052 BUILDING UPGARDES	390.00	67,673.91	75.17%	67,673.91			3/10/2020
173	Gas General	FP-319053 NEW WELDER YAK FAB SHOP	394.00	5,955.01	75.17%	5,955.01			3/1/2020
174	Gas General	FP-319090 Replace Shop Roof Walla Walla	390.10	23,392.00		23,392.00			3/30/2020
175	Gas General	FP-319091 Repl Asphalt Park Lot Walla Walla	390.10	46,705.60		46,705.60			9/20/2020
176	Gas General	FP-319092 Replace Roof Old Barn Walla Walla	390.10	18,294.00		18,294.00			12/20/2020
177	Gas General	FP-319093 Rplc Fence 324 Rose St Walla Walla	390.10	13,196.00		13,196.00			7/2/2020
178	Gas General	FP-319094 Insl Electronic Gate Walla Walla	390.10	5,607.80		5,607.80			10/20/2020
179	Gas General	FP-319098 Rplc Ovrbld Shop Door Walla Walla	390.10	3,958.80		3,958.80			11/6/2020
180	Gas General	FP-319100 Purch Threading Machine Walla Walla	394.10	4,282.32		4,282.32			5/5/2020
181	Gas General	FP-319101 Pur Xmdble Squeze Tool Walla Walla	394.10	3,059.82		3,059.82			5/5/2020
182	Gas General	FP-319102 Purch Storage Cabinet Walla Walla	391.50	2,447.04		2,447.04			4/10/2020
183	Gas General	FP-319120 Insl Cement Floor Barn Walla Walla	390.10	2,039.20		2,039.20			11/20/2020
184	Gas General	FP-319132 Purch Swamp Cooler Wild Shp Wla Wla	398.00	2,039.20		2,039.20			6/15/2020
185	Gas General	FP-319143 Purch 2 Squeeze Tools Walla Walla	394.10	15,905.76		15,905.76			11/5/2020
186	Gas General	FP-319146 OFFICE REMODEL	390.10	100,372.18		100,372.18			2/18/2020
187	Gas General	FP-319147 Purchase Air Compressor Walla Walla	394.10	2,039.20		2,039.20			5/15/2020
188	Gas General	FP-319284 12" Mueller Shell Cutter and Stoppe	394.10	5,534.02		5,534.02			1/15/2020
189	Gas General	FP-319289 PURCHASE FUME EXTRACTOR BREMERTON	394.10	6,159.10	75.17%	6,159.10			2/29/2020
190		<b>Total Distribution Plant</b>		4,122,994.17		4,122,994.17	1,064,539.08		
191		<b>Total</b>		107,587,702.27		107,165,228.90	66,105,637.28		

Notes:

	FERC Acct	Budgeted 2020 Investment	Depr. Rate UG-200278	Depreciation Expense	
192					
193					
194	C CRM	12,762,873.22			OR
195		303	12.86%	1,648,216.90	10
196		367.1	0.00%	0.00	
197		374.2	0.00%	0.00	
198		376.1	3.56%	11,129.45	
199		376.2	1.52%	356,024.70	
200		376.3	2.81%	211,884.81	
201		378	1.97%	113,548.25	
202		380.1	0.00%	0.00	
203		380.3	3.36%	409,545.24	
204		381	2.61%	76,891.95	
205		383	0.00%	0.00	
206		385	1.70%	0.00	
207		390.1	1.44%	15,329.36	
208		394.1	0.00%	0.00	
209		396.2	9.63%	0.00	
210		397.2	5.53%	0.00	
211					
212					
213					
Totals		66,105,637.28		2,842,570.66	0.043000427

**Cascade Natural Gas  
Summary of Proposed Plant Additions  
12 Months ended December 31, 2019**

<u>Note:</u>	<u>Funding Project #</u>	<u>Brief Summary</u>
1	300233	The Arlington Gate Project includes upgrading the existing Arlington Gate station, taking over regulation from NWP, and upgrading the outlet pipe from the station to meet current winter capacities and to accommodate increased gas load in the Arlington system.
2	302596	The Wallula Gate Project includes installing a new gate station at the southernmost point of the Company's Attalia pipeline. The current feed to the Attalia line is to the far north and is undersized to handle the largest load on the line at the southern end. This new gate station and HP pipeline will bring a new feed and HP pipe closer to the large loads in the southern system.
3	306988	See FP-306998.
4	306998	The Walla Walla Gate Station Project is a reinforcement project designed to eliminate the need for the district to bypass during cold weather events and to address the supply issues presented by the ongoing growth in the southern area of Walla Walla. events. This area is the outer edge of the Walla Walla distribution system, farthest from existing high-pressure pipelines and regulation.
5	316429	The Aberdeen 6" HP Project includes installing two miles of 6" HP steel pipe that will provide a second feed to the City of Aberdeen. This project will increase capacity of the Aberdeen system to meet current winter capacity constraints and enable future expansion near the Aberdeen Port.
6	316586	See FP-300233
7	316587	See FP-302596.
8	316589	See FP-306998.
9	316670	See FP-302596.
10	317060	The Bellingham 8" HP Project involved relocating the existing 10" HP main attached to the Bellingham State Street Bridge due to the City of Bellingham rebuilding the State Street Bridge. The project was started in early 2019, and the project was completed in January 2020.
11	317322	See FP-300233
12	317535	See FP-302596.
13	318352	The Bremerton Office Project includes remodeling the existing district office located at 6313 Kitsap Way, Bremerton, Washington, 98312. The office remodel is necessary to accommodate added district staff and to reconfigure the outdated space to better meet the current needs of the district operations.
14	318482	The Moses Lake 4" PE project includes installing approximately 1,800 feet of new 4" PE pipe to loop the northwestern Moses Lake system and improving the pressures to above design criteria during peak usage. This system reinforcement will also improve capacity to allow for ongoing growth in this area of Moses Lake.
15	318566	Bremerton Reg Station Project includes installing one new regulator station to eliminate five smaller regulator stations that are difficult to access and maintain and have a history of leaks.

**Cascade Natural Gas  
Summary of Proposed Plant Additions  
12 Months ended December 31, 2019**

<u>Note:</u>	<u>Funding Project #</u>	<u>Brief Summary</u>
16	318588	The Gibraltar 4" PE Project includes installing approximately 2,800 feet of 4" PE main. The existing 2" steel main is undersized for the area and represents a bottleneck in the system that will be resolved by increasing the pipe size in this area.
17	318690	The Walla Walla 6" Distribution Project is needed to reinforce the existing 4" gas main that has reached maximum capacity based on current models and historic gas usage. The project includes installing approximately 1,800 feet of new 6" gas main to loop with the 4" main.
18	318742	The Mount Vernon Reg Station Project includes replacement and relocation of two existing pressure regulation stations and metering equipment in Anacortes, Washington. The replacement of these stations is necessary due to equipment maintenance issues, accessibility of the stations, and the existing facilities being undersized for the increased load in the area.
19	318746	See FP-306998.
20	318747	See FP-306998.
21	318808	See FP-318987
22	318829	See FP-318987
23	318987	The Othello Gate Station Project includes upgrading the gate station equipment to accommodate the increase in the NWP Othello lateral pipe and pressure. These upgrades are required due to insufficient capacity in the lateral and at the gate station to accommodate increased industrial load and overall historical flows.
24	319056	Replacing a vintage odorizer with obsolete parts with a new odorizer that performs correctly and can be safely maintained. Richland
25	319063	Replacing a vintage odorizer with obsolete parts with a new odorizer that performs correctly and can be safely maintained. Kennewick
26	319072	The Richland Keene Rd Project includes installing approximately 1.7 miles of 6" PE and 6" HP steel along Keene Rd following a road expansion project. This project will include the Keene Rd pressure increase needed for the existing steel pipe from R-104 to the beginning of this Keene Rd install. Design is complete, and construction is underway and a portion of the project is expected to be completed in early summer 2020.
27	Blanket-Growth	Blanket growth work orders. These projects are know to improve system dependability (i.e. gas deliverability) in an area without the specific intent to add known new customers. Some projects are construction of new system assets (mains, services, etc.) to deliver gas to known/identified new customers
28	Blanket-RF/REPL	Blanket work orders. These projects are routine in nature and typically have offsetting benefits. Some Funding projects are for forced relocates. A forced relocate is where the city or municipality requires Cascade to move facilities under the franchise agreement.

**Cascade Natural Gas Corporation**  
**UG 20\_\_\_\_\_**  
**Maryalice C. Peters**

**WORKPAPER - SUPPORT DOCUMENTS**



**Cascade Natural Gas Corporation**  
**UG 20 \_\_\_\_\_**  
**MCP WP-1.0**  
**Index**  
**Twelve Months Ended December 31, 2019**

	A	B	C
<b><u>Line No:</u></b>	<b><u>Description of Workpaper</u></b>	<b><u>WP #</u></b>	<b><u>Page(s)</u></b>
	Workpaper - Support Documents		
1	Index	MCP WP-1.0	1
2	Operating Report	MCP WP-1.1	2-8
3	Rate Base	MCP WP-1.2	9
4	Plant in Service & Accumulated Depreciation	MCP WP-1.3	10-21
5	Advance for Construction & Deferred Taxes	MCP WP-1.4	22-29
6	Capital Structure Calculation	MCP WP-1.5	30
7	State Allocation Formulas	MCP WP-1.6	31
	Adjustment Workpapers		
8	Annualize CRM Adjustment	MCP WP-1.7	33
9	Promotional Advertising Expense Adjustment	MCP WP-1.8	34-35
10	Restate Revenues Adjustment	MCP WP-1.9	36
11	End of Period Revenue Adjustment	MCP WP-1.10	37
12	End of Period Depreciation Expense Adjustment	MCP WP-1.11	38
13	Restate & Pro Forma Wage Adjustment	MCP WP-1.12	39-41
14	Executive Incentives	MCP WP-1.13	42
15	Interest Coordination Adjustment	MCP WP-1.14	43
16	Pro Forma Plant Additions	MCP WP-1.15	44
17	MAOP Deferral Amortization	MCP WP-1.16	45
18	Working Capital (AMA)	MCP WP-1.17	46-65

Cascade Natural Gas Corporation  
UG 20\_\_\_\_  
MCP WP-1.1  
Operating Report (Report is exported from Company's JDE accounting software)  
Twelve Months Ended December 31, 2019

Line No.	A	B	C	D	E	F
1	<b>Operating Report</b>			<b>3-Factor Formula</b>	<b>Customer Formula</b>	<b>Rate Base Ratio</b>
2	12 Months Ended December 31, 2019		<b>WA:</b>	75.17%	74.30%	75.54%
3			<b>OR:</b>	24.83%	25.70%	24.46%
4	<b>CASCADE NATURAL GAS CORPORATION</b>		<b>ROLLING 12 MONTHS:</b>			
5			<b>WASHINGTON:</b>			
6	<b>STATE ALLOCATION OF INCOME &amp; EXPENSES</b>		<b>DIRECT</b>	<b>ALLOCATED</b>	<b>TOTAL</b>	
7	<b>GAS SALES</b>					
8	480	Residential Sales	120,476,426.38	0.00	120,476,426.38	
9	481	Commercial - Interruptible Sales	101,005,173.58	0.00	101,005,173.58	
10	<b>TOTAL GAS SALES</b>		<b>221,481,599.96</b>	<b>0.00</b>	<b>221,481,599.96</b>	
11	<b>OTHER OPERATING REVENUE</b>					
13	4880	Miscellaneous Service Revenues	527,669.76	-	527,669.76	
14	4890	Rev. From Transp. of Gas of Others	24,094,627.94	0.00	24,094,627.94	
15	4930	Rent From Gas Property	0.00	-	-	
16	4940	Interdepartmental Rents	0.00	127,945.33	127,945.33	
17	4950	Other Gas Revenue	91,288.83	168.61	91,457.44	
18	495.1	Overrun Penalty Income	0.00	0.00	0.00	
19	4962	Provision for Rate Refund	1,001,689.00	0.00	1,001,689.00	
20	<b>TOTAL OTHER OPERATING REVENUE</b>		<b>25,715,275.53</b>	<b>128,113.94</b>	<b>25,843,389.47</b>	
21	<b>* TOTAL OPERATING REVENUE *</b>		<b>247,196,875.49</b>	<b>128,113.94</b>	<b>247,324,989.43</b>	
22	<b>NATURAL GAS PURCHASED</b>					
24	804	Natural Gas City Gate Purchases	183,154,598.38	0.00	183,154,598.38	
25	805	Other Gas Purchases	0.00	0.00	0.00	
26	805.1	Purchased Gas Cost Adjustments	(56,334,340.97)	0.00	(56,334,340.97)	
27	808.1	Gas Withdrawn From Storage	6,419,366.40	0.00	6,419,366.40	
28	808.2	Gas Delivered To Storage	(8,003,476.11)	0.00	(8,003,476.11)	
29	812	Gas Used For Other Utility Oper.	(70,308.52)	0.00	(70,308.52)	
30	<b>TOTAL NATURAL GAS PURCHASED</b>		<b>125,165,839.18</b>	<b>0.00</b>	<b>125,165,839.18</b>	
31	<b>MANUFACTURED GAS PRODUCTION</b>					
33	712	Other Power Expenses	0.00	0.00	0.00	
34	717	Liquefied Petroleum Gas Expenses	0.00	0.00	0.00	
35	718	Other Process Production Expenses	0.00	0.00	0.00	
36	723	Fuel for Liq. Petrol. Gas Process	0.00	0.00	0.00	
37	724	Other Gas Fuels	0.00	0.00	0.00	
38	728	Liquefied Petroleum Gas	0.00	0.00	0.00	
39	733	Gas Mixing Expenses	0.0	0.00	0.00	
40	735	Miscellaneous Production Expenses	0.00	0.00	0.00	
41	740	Maint. Supervision & Engineering	0.00	0.00	0.00	
42	741	Maint. of Structures & Improvement	0.00	0.00	0.00	
43	742	Maint. of Production Equipment	0.00	0.00	0.00	
44	<b>TOTAL MANUFACTURED GAS PRODUCTION EXPENSES</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
45						
46	408.5	Revenue Taxes	20,632,282.93	0.00	20,632,282.93	
47	<b>* OPERATING MARGIN *</b>		<b>101,398,753.38</b>	<b>128,113.94</b>	<b>101,526,867.32</b>	
48						
49	<b>PRODUCTION EXPENSES</b>					
50	813	Other Gas Supply Expenses	3,448.67	316,579.44	320,028.11	
51						
52	<b>DISTRIBUTION EXPENSES</b>					
53	<b>Operation</b>					
54	870	Oper., Supervision & Engineering	1,157,305.51	907,290.82	2,064,596.33	
55	871	Distribution Load Dispatching	65,379.20	238,694.68	304,073.88	

Cascade Natural Gas Corporation  
UG 20\_\_\_\_\_  
MCP WP-1.1  
Operating Report (Report is exported from Company's JDE accounting software)  
Twelve Months Ended December 31, 2019

Line No.	A	B	C	D	E	F
1	<b>Operating Report</b>			<b>3-Factor Formula</b>	<b>Customer Formula</b>	<b>Rate Base</b>
2	12 Months Ended December 31, 2019		<b>WA:</b>	75.17%	74.30%	75.54%
3			<b>OR:</b>	24.83%	25.70%	24.46%
4	<b>CASCADE NATURAL GAS CORPORATION</b>		<b>ROLLING 12 MONTHS:</b>			
5			<b>WASHINGTON:</b>			
6	<b>STATE ALLOCATION OF INCOME &amp; EXPENSES</b>		<b>DIRECT</b>	<b>ALLOCATED</b>	<b>TOTAL</b>	
56	872	Compressor Station	37,041.43	0.00	37,041.43	
57	874	Mains & Services Exp.	3,541,583.32	539,375.50	4,080,958.82	
58	875	Meas. & Reg. Stat. Exp.-Gen.	315,954.13	88,265.32	404,219.45	
59	876	Meas. & Reg. Stat. Exp.-Ind.	123,534.78	3,380.28	126,915.06	
60	878	Meter & House Regulator Exp.	1,097,839.44	0.00	1,097,839.44	
61	879	Customer Installations Exp.	674,150.00	0.00	674,150.00	
62	880	Other Exp.	3,966,282.22	830,916.13	4,797,198.35	
63	881	Rents	101,842.75	3,782.40	105,625.15	
64	882	Transportation Exp.	0.00	0.00	-	
65	<b>Subtotal Operations</b>		<b>11,080,912.78</b>	<b>2,611,705.13</b>	<b>13,692,617.91</b>	
66						
67	<b>Maintenance</b>					
68	885	Supervision & Engineering	892,055.93	208,638.59	1,100,694.52	
69	886	Structures & Improvements	1,106.03	0.00	1,106.03	
70	887	Mains	1,610,202.89	67,297.10	1,677,499.99	
71	8880	Compressor Station	73,744.02	0.00	73,744.02	
72	889	Meas. & Reg. Equip.-Gen.	391,998.68	1,029.20	393,027.88	
73	890	Meas. & Reg. Equip.-Ind.	41,236.55	5,965.46	47,202.01	
74	892	Services	1,334,268.12	194.89	1,334,463.01	
75	893	Meters & House Regulators	648,444.97	343,720.76	992,165.73	
76	894	Other Equipment	1,036,148.03	65,610.59	1,101,758.62	
77	<b>Subtotal Maintenance</b>		<b>6,029,205.22</b>	<b>692,456.59</b>	<b>6,721,661.81</b>	
78	<b>TOTAL DISTRIBUTION EXPENSES</b>		<b>17,110,118.00</b>	<b>3,304,161.72</b>	<b>20,414,279.72</b>	
79						
80	<b>CUSTOMER ACCOUNTS EXPENSES</b>					
81	901	Supervision	996.00	108,519.04	109,515.04	
82	902	Meter Reading Exp.	413,011.73	157,749.41	570,761.14	
83	903	Cust. Records & Collection Exp.	424,249.00	3,656,426.60	4,080,675.60	
84	904	Uncollectible Accounts	964,263.95	29,953.66	994,217.61	
85	905	Misc. Exp.	0.00	99,081.28	99,081.28	
86	<b>TOTAL CUSTOMER ACCOUNTS EXP.</b>		<b>1,802,520.68</b>	<b>4,051,729.99</b>	<b>5,854,250.67</b>	
87						
88	<b>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>					
89	907	Supervision	0.00	-	-	
90	908	Cust. Assistance Exp.	6,755,862.19	157,320.38	6,913,182.57	
91	909	Info. & Instr. Advertising Exp.	28,538.39	99,786.85	128,325.24	
92	910	Misc. Cust. Serv. & Info. Exp.	0.00	269,961.65	269,961.65	
93	<b>TOTAL CUST. SRVC. &amp; INFO. EXPENSES</b>		<b>6,784,400.58</b>	<b>527,068.88</b>	<b>7,311,469.46</b>	
94						
95	<b>SALES EXPENSES</b>					
96	911	Supervision	0.00	0.00	0.00	
97	912	Demonstrating & Selling	0.00	3,181.46	3,181.46	
98	913	Advertising	1,795.00	432.23	2,227.23	
99	916	Misc. Sales Exp.	0.00	0.00	0.00	
100	<b>TOTAL SALES EXPENSES</b>		<b>1,795.00</b>	<b>3,613.69</b>	<b>5,408.69</b>	
101						
102	<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>					
103	920	Admin. & General Salaries	-	6,618,215.96	6,618,215.96	
104	921	Office Supplies & Exp.	11,772.37	3,386,224.98	3,397,997.35	

Cascade Natural Gas Corporation  
UG 20\_\_\_\_\_  
MCP WP-1.1  
Operating Report (Report is exported from Company's JDE accounting software)  
Twelve Months Ended December 31, 2019

Line No.	A	B	C	D	E	F
1	<b>Operating Report</b>			<b>3-Factor Formula</b>	<b>Customer Formula</b>	<b>Rate Base</b>
2	12 Months Ended December 31, 2019		<b>WA:</b>	75.17%	74.30%	75.54%
3			<b>OR:</b>	24.83%	25.70%	24.46%
4	<b>CASCADE NATURAL GAS CORPORATION</b>		<b>ROLLING 12 MONTHS:</b>			
5			<b>WASHINGTON:</b>			
6	<b>STATE ALLOCATION OF INCOME &amp; EXPENSES</b>		<b>DIRECT</b>	<b>ALLOCATED</b>	<b>TOTAL</b>	
105	923	Outside Services Employed	40,984.11	554,640.89	595,625.00	
106	924	Property Insurance	0.00	82,965.17	82,965.17	
107	925	Injuries & Damages	548,561.33	778,178.95	1,326,740.28	
108	926	Employee Pensions & Benefits	2,943,437.84	2,254,570.49	5,198,008.33	
109	928	Regulatory Commission Exp.	113,736.19	-	113,736.19	
110	930.1	General Advertising Exp.	2,440.00	23,295.65	25,735.65	
111	930.2	Misc. General Exp.	206,733.57	575,154.72	781,888.29	
112	931	Rents	-	1,072,996.20	1,072,996.20	
113	932	Maintenance of General Plant	42,192.83	4,794.20	46,987.03	
114			3,909,858.24	15,351,037.21	19,260,895.45	
115	922	Capitalized Exp.	(91,985.20)	(218,797.07)	(310,782.27)	
116	<b>TOTAL ADM. &amp; GEN. EXPENSES</b>		<b>3,817,873.04</b>	<b>15,132,240.14</b>	<b>18,950,113.18</b>	
117						
118	<b>TOTAL O&amp;M EXPENSES (Excluding Gas Cost</b>		<b>29,520,155.97</b>	<b>23,335,393.86</b>	<b>52,855,549.83</b>	
119						
120	<b>DEPRECIATION AND AMORTIZATION</b>					
121	403	Depreciation Expense	-	24,915,117.61	24,915,117.61	
122		Propane Air Plant	-	-	0.00	
123		Telemetry	-	-	0.00	
124		Meters & Regulators	0.00	-	-	
125		Central Stores Warehouse	-	-	0.00	
126		General Office	-	-	0.00	
127	407.1	Amortization of Property Losses	-	-	0.00	
128	<b>TOTAL DEPRECIATION AND AMORTIZATION</b>		<b>-</b>	<b>24,915,117.61</b>	<b>24,915,117.61</b>	
129						
130	407.3	Regulatory Debits	0.00	0.00	0.00	
131						
132	<b>TAXES OTHER THAN INCOME TAXES</b>					
133	408.1	Property, Payroll and Misc. Taxes	3,202,159.25	973,855.27	4,176,014.52	
134						
135	<b>INCOME TAXES - OPERATING</b>					
136	409.1	Federal Inc Taxes, Util Oper Inc	(10,887,316.07)	0.00	(10,887,316.07)	
137	409.1	State Income Taxes, Util Oper Inc	0.00	0.00	0.00	
138	410.1	Provision For Defer'd Fed Inc Tax	32,227,813.57	0.00	32,227,813.57	
139	410.1	Provis'n For Defer'd State Inc Tax	0.00	0.00	0.00	
140	411.1	Prov For Deferred Inc Tax - Credit	(22,532,955.92)	0.00	(22,532,955.92)	
141	411.4	Investment Tax Credit Adjustments	0.00	(31,741.09)	(31,741.09)	
142	<b>TOTAL INCOME TAXES - OPERATING</b>		<b>(1,192,458.42)</b>	<b>(31,741.09)</b>	<b>(1,224,199.51)</b>	
143	<b>* TOTAL OPERATING EXPENSES *</b>		<b>31,529,856.80</b>	<b>49,192,625.65</b>	<b>80,722,482.45</b>	
144	<b>* TOTAL OPERATING INCOME *</b>		<b>69,868,896.58</b>	<b>(49,064,511.71)</b>	<b>20,804,384.87</b>	
145						
146	<b>INTEREST CHARGES</b>					
147	427.0	Interest on Long Term Debt	0.00	10,728,252.16	10,728,252.16	
148	428.0	Amort. of Debt Discount and Exp.	0.00	163,903.29	163,903.29	
149	428.1	Amort. of Loss on Reacquired Debt	0.00	30,949.20	30,949.20	
150	431.0	Other Interest Expense	16,599.79	27,556.98	44,156.77	
151	431.1	Interest on Short Term Debt	0.00	916,125.99	916,125.99	

Cascade Natural Gas Corporation  
UG 20\_\_\_\_  
MCP WP-1.1  
Operating Report (Report is exported from Company's JDE accounting software)  
Twelve Months Ended December 31, 2019

Line No.	A	B	C	D	E	F
1	<b>Operating Report</b>			<b>3-Factor Formula</b>	<b>Customer Formula</b>	<b>Rate Base Ratio</b>
2	12 Months Ended December 31, 2019		<b>WA:</b>	75.17%	74.30%	75.54%
3			<b>OR:</b>	24.83%	25.70%	24.46%
4	<b>CASCADE NATURAL GAS CORPORATION</b>		<b>ROLLING 12 MONTHS:</b>			
5			<b>WASHINGTON:</b>			
6	<b>STATE ALLOCATION OF INCOME &amp; EXPENSES</b>		<b>DIRECT</b>	<b>ALLOCATED</b>	<b>TOTAL</b>	
152	432.0	AFUDC - Borrowed Funds	(556,211.24)	(50,804.21)	(607,015.45)	
153	<b>TOTAL INTEREST CHARGES</b>		(539,611.45)	11,815,983.41	11,276,371.96	
154	<b>MISCELLANEOUS NON-OPERATING INCOME</b>					
155	415	Rev. from Jobbing & Contract Work	0.00	0.00	0.00	
156	416	Exp. of Jobbing & Contract Work	0.00	0.00	0.00	
157	417	Revenues of Non-Utility Operations	0.00	6,144.23	6,144.23	
158	417.1	Expenses of Non-Utility Operations	0.00	0.00	0.00	
159	418.1	Equity in Earnings of Sub. Co.'s	0.00	0.00	0.00	
160	419	Interest and Dividend Income	4,632,392.64	38,052.92	4,670,445.56	
161	419.1	AFUDC - Equity Funds	(88.06)	0.00	(88.06)	
162	408.2	Taxes other Than Income Taxes	(1,072.12)	0.00	(1,072.12)	
163	421	Misc. Non-Operating Income	0.00	3,558.63	3,558.63	
164	421.1	Gain on Disposition of Property	0.00	934.33	934.33	
165	<b>TOTAL MISCELLANEOUS NON-OPERATING INCOME</b>		4,631,232.46	48,690.11	4,679,922.57	
166	<b>INCOME TAXES AND OTHER INCOME DEDUCTIONS</b>					
167	409.2	Fed Income Taxes, Other Inc. & Ded	616,283.49	-	616,283.49	
168	409.2	State Inc Taxes, Other Inc. & Ded.	0.00	-	0.00	
169	410.2	Prov For Def'd Inc Tax - Non Op	528,076.94	-	528,076.94	
170	411.2	Prov For Def'd Inc Tax CR Non Op	(41,623.26)	-	(41,623.26)	
171	421.2	Loss on Disposition of Property	0.00	-	0.00	
172	426.1	Donations	20,051.07	159,831.21	179,882.28	
173	426.2	Life Insurance	0.00	(588,785.83)	(588,785.83)	
174	426.3	Penalties	0.00	71.14	71.14	
175	426.4	Civic, Political & Related Activ.	-	230,210.98	230,210.98	
176	426.5	Other Deductions	1,555.78	-	1,555.78	
177	<b>TOTAL INCOME TAXES &amp; OTHER INCOME DEDUCTIONS</b>		1,124,344.02	(198,672.50)	925,671.52	
178	<b>* NET INCOME *</b>		73,915,396.47	(60,633,132.51)	13,282,263.96	
180						

Cascade Natural Gas Corporation  
UG 20\_\_\_\_  
MCP WP-1.1  
Operating Report  
Twelve Months Ended December 31, 2019

Line No.	G	H	I	J	K	L	M	N	O	P	Q	R
1												
2												
3	Annulize CRM Adjustment	Promotional Advertising Adjustment	Restate Revenues	Restate End of Year Adjustment	Restate Wages	Executive Incentives	Interest Coordination Adjustment	Pro Forma Wage Adjustment	Plant Additions	MAOP Deferral Amortization	Total Adjustments	Pro Forma Results of Operation
4	R-1	R-2	R-3	R-4	R-5	R-6	P-1	P-2	P-3	P-4		
5												
6												
7												
8	(2,904,184.20)		14,922,775.82	923,294.61					1,281,027.22		14,222,913.45	134,699,339.83
9											0.00	101,005,173.58
10	(2,904,184.20)	-	14,922,775.82	923,294.61	-	-	-	-	1,281,027.22	-	14,222,913.45	235,704,513.41
11												
12												
13											0.00	527,669.8
14											0.00	24,094,627.94
15											0.00	0.00
16											0.00	127,945.33
17											0.00	91,457.44
18											0.00	0.00
19												
20	-	-	0.00	-	-	-	-	-	-	-	-	24,841,700.47
21	(2,904,184.20)	-	14,922,775.82	923,294.61	-	-	-	-	1,281,027.22	-	14,222,913.45	260,546,213.88
22												
23												
24											0.00	183,154,598.38
25											0.00	0.00
26											0.00	-56,334,340.97
27											0.00	6,419,366.40
28											0.00	-8,003,476.11
29											0.00	-70,308.52
30	-	-	0.00	-	-	-	-	-	-	-	-	125,165,839.18
31												
32												
33											0.00	0.00
34											0.00	0.00
35											0.00	0.00
36											0.00	0.00
37											0.00	0.00
38											0.00	0.00
39											0.00	0.00
40											0.00	0.00
41											0.00	0.00
42											0.00	0.00
43											0.00	0.00
44	-	-	0.00	-	-	-	-	-	-	-	0.00	0.00
45												
46	(117,677.54)	0.00	604,670.88	37,411.90	0.00	0.00	0.00	0.00	51,907.22	-	576,312.45	21,208,595.38
47	(2,786,506.66)	-	14,318,104.94	885,882.71	-	-	-	-	1,229,120.00	-	13,646,601.00	114,171,779.32
48												
49												
50								\$13,282.79			13,282.79	333,310.90
51												
52												
53												
54					\$0.00			\$137,242.62		925,749.91	1,062,992.54	3,127,588.87
55					\$581.33			\$19,846.83			20,428.16	324,502.04

Cascade Natural Gas Corporation  
UG 20\_\_\_\_\_  
MCP WP-1.1  
Operating Report  
Twelve Months Ended December 31, 2019

Line No.	G	H	I	J	K	L	M	N	O	P	Q	R
1												
2												
3	Annulize CRM Adjustment	Promotional Advertising Adjustment	Restate Revenues	Restate End of Year Adjustment	Restate Wages	Executive Incentives	Interest Coordination Adjustment	Pro Forma Wage Adjustment	Plant Additions	MAOP Deferral Amortization	Total Adjustments	Pro Forma Results of Operation
4												
5	R-1	R-2	R-3	R-4	R-5	R-6	P-1	P-2	P-3	P-4		
6												
56					\$143.71			\$1,336.64			1,480.35	38,521.78
57					\$15,578.27			\$158,213.70			173,791.97	4,254,750.79
58					\$1,505.09			\$10,243.19			11,748.28	415,967.73
59					\$704.02			\$5,358.02			6,062.04	132,977.10
60					\$6,893.30			\$56,161.16			63,054.45	1,160,893.89
61					\$5,388.38			\$37,804.21			43,192.59	717,342.59
62					\$21,196.83			\$189,634.72			210,831.55	5,008,029.90
63								0.00			105,625.15	
64								0.00			0.00	0.00
65	-	-	0.00	-	51,990.93	-	-	615,841.08	-	925,749.91	1,593,581.93	15,286,199.84
66												
67												
68								\$73,399.34			73,399.34	1,174,093.86
69								0.00			0.00	1,106.03
70					\$3,799.83			\$32,872.90			36,672.72	1,714,172.71
71					\$409.61			\$3,485.03			3,894.64	77,638.66
72					\$2,142.04			\$14,605.24			16,747.28	409,775.16
73					\$90.62			\$1,567.04			1,657.65	48,859.66
74					\$6,120.24			\$52,857.50			58,977.74	1,393,440.75
75					\$5,123.98			\$42,324.26			47,448.24	1,039,613.97
76					\$7,487.60			\$54,218.19			61,705.79	1,163,464.414
77	-	-	0.00	-	25,173.91	-	-	275,329.51	-	-	300,503.41	7,022,165.22
78	-	-	0.00	-	77,164.84	-	-	904,453.38	-	925,749.91	1,894,085.34	22,308,365.06
79												
80												
81								\$7,666.51			7,666.51	117,181.55
82					\$2,671.90			\$28,707.34			31,379.24	602,140.38
83					\$687.55			\$194,837.22			195,524.77	4,276,200.37
84	(11,674.48)		59,987.82	3,711.54					5,149.58		57,174.45	1,051,392.06
85											0.00	99,081.28
86	(11,674.48)	-	59,987.82	3,711.54	3,359.45	-	-	\$231,211.06	5,149.58	-	291,744.97	6,145,995.64
87												
88												
89											0.00	0.00
90								\$37,686.58			37,686.58	6,950,869.15
91								0.00			0.00	128,325.24
92								\$19,410.90			19,410.90	289,372.55
93	-	-	0.00	-	-	-	-	\$7,097.48	-	-	57,097.48	7,368,566.94
94												
95												
96											0.00	0.00
97								\$218.04			218.04	3,399.50
98		(1,977.23)									-1,977.23	250.00
99											0.00	0.00
100	-	(1,977.23)	0.00	-	-	-	-	218.04	-	-	(1,759.19)	3,649.50
101												
102												
103					\$0.00			\$703,729.25			703,729.25	7,321,945.21
104								\$52.33			52.33	3,398,049.68

Cascade Natural Gas Corporation  
UG 20  
MCP WP-1.1  
Operating Report  
Twelve Months Ended December 31, 2019

Line No.	G	H	I	J	K	L	M	N	O	P	Q	R
1												
2												
3	Annulize CRM Adjustment	Promotional Advertising Adjustment	Restate Revenues	Restate End of Year Adjustment	Restate Wages	Executive Incentives	Interest Coordination Adjustment	Pro Forma Wage Adjustment	Plant Additions	MAOP Deferral Amortization	Total Adjustments	Pro Forma Results of Operation
4												
5	R-1	R-2	R-3	R-4	R-5	R-6	P-1	P-2	P-3	P-4		
6												
105											0.00	595,625.00
106											0.00	82,965.17
107											0.00	1,326,740.28
108					\$0.00	(1,230,735.42)		\$1,745.80			-1,228,989.62	3,969,018.71
109											0.00	113,736.19
110		(25,714.47)									-25,714.47	21.18
111											0.00	781,888.29
112											0.00	1,072,996.20
113					\$39.05			\$158.07			197.12	47,184.15
114	-	(25,714.47)	0.00	-	\$39.05	(1,230,735.42)	-	705,685.46	-		(550,725.38)	18,710,170.07
115											0.00	-310,782.27
116	-	(25,714.47)	0.00	-	39.05	(1,230,735.42)	-	705,685.46	-		(550,725.38)	18,399,387.80
117												
118	(11,674.48)	(27,691.69)	59,987.82	3,711.54	80,563.34	(1,230,735.42)	-	1,911,948.20	5,149.58	925,749.91	1,703,726.01	54,559,275.84
119												
120				1,910,511.95					2,842,570.66		4,753,082.61	29,668,200.22
121											0.00	0.00
122											0.00	0.00
123											0.00	0.00
124											0.00	0.00
125											0.00	0.00
126											0.00	0.00
127											0.00	0.00
128	-	-	0.00	1,910,511.95	-	-	-	-	2,842,570.66	-	4,753,082.61	29,668,200.22
129												
130												
131												
132												
133					\$6,163.10			108,841.00	765,625.05		880,629.15	5,056,643.67
134												
135												
136	(582,714.76)	5,815.26	2,994,204.60	(215,951.56)	(18,212.55)	258,454.44	92,149.27	(424,365.73)	(500,687.31)	(194,407.48)	1,414,284.17	-9,473,031.90
137											0.00	0.00
138											0.00	32,227,813.57
139											0.00	0.00
140											0.00	-22,532,955.92
141											0.00	-31,741.09
142	(582,714.76)	5,815.26	2,994,204.60	(215,951.56)	(18,212.55)	258,454.44	92,149.27	(424,365.73)	(500,687.31)	(194,407.48)	1,414,284.17	190,084.66
143	(594,389.24)	(21,876.44)	3,054,192.41	1,698,271.92	68,513.89	(972,280.98)	92,149.27	1,596,423.47	3,112,657.98	731,342.43	9,328,034.39	110,682,799.77
144	(2,192,117.42)	21,876.44	11,263,912.53	(812,389.21)	(68,513.89)	972,280.98	(92,149.27)	(1,596,423.47)	(1,883,537.98)	(731,342.43)	4,894,879.06	3,488,979.55
145												
146												
147												
148												
149												
150												
151												



**Cascade Natural Gas Corporation**  
**UG 20 \_\_\_\_\_**  
**MCP WP-1.2**  
**Rate Base**  
**Twelve Months Ended December 31, 2019**

<u>Line No:</u>	A	B	C
		AMA	EOP
		Twelve Months	Twelve Months
		Ended 12/31/2019	Ended 12/31/2019
1			
2			
3			
4	Total WA Plant in Service	835,867,891.50 See "Plant in Serv & Accum Depr" tab	866,945,220.74
5	Total WA Accumulated Depreciation	(389,781,047.95) See "Plant in Serv & Accum Depr" tab	(397,219,164.69)
6	Net Plant in Service	\$446,086,844	\$469,726,056
7	WA Customer Advances for Construction	(\$3,800,413) See " Adv for Const. & Def Tax" tab	(\$3,755,551)
8	WA Deferred Taxes	(\$75,625,050) See " Adv for Const. & Def Tax" tab	(\$77,673,011)
9	WA Working Capital	\$7,565,011 See "Working Capital" tab	\$7,565,011
10	Total WA Rate Base	<u>\$374,226,392</u>	<u>\$395,862,505</u>

Exh. KMH-8  
Docket UG-200568  
Page 25 of 81

Cascade Natural Gas Corporation  
UG 20\_\_\_\_  
MCP WP-1.3  
Plant in Service & Accumulated Depreciation  
Twelve Months Ended December 31, 2019

Line No.	A	B	C	D	E	F	G	H	I	J	K
State	Depr Group	Summary	Dec-2018 Plant	Dec-2018 Reserve	Jan-2019 Plant	Jan-2019 Reserve	Feb-2019 Plant	Feb-2019 Reserve	Mar-2019 Plant	Mar-2019 Reserve	
1	OR	Oregon									
2		CNG-302-G-Franchises-00038	00038	73,666.72	73,666.82	73,666.72	73,666.82	73,666.72	73,666.82	73,666.72	73,666.82
3		CNG-303-G-Intang-00038-40 YR-2014	00038	113,374.44	12,857.71	113,374.44	13,093.91	113,374.44	13,330.11	113,374.44	13,566.31
4		CNG-303-G-Intang-00038-40 YR-2016	00038	1,016,861.10	33,896.96	1,016,861.10	36,015.42	1,016,861.10	38,133.88	1,016,861.10	40,252.34
5		CNG-303-G-Intang-00038-40 YR-2017	00038	1,817,585.20	45,439.68	1,817,585.20	49,226.32	1,817,585.20	53,012.96	1,817,585.20	56,799.60
6		CNG-365-G-Land and Land Right-00038	00038	13,130.54	-	13,130.54	-	13,130.54	-	13,130.54	-
7		CNG-365-G-Rights-of-Way-00038	00038	7,692.66	6,570.36	7,692.66	6,580.49	7,692.66	6,590.62	7,692.66	6,600.75
8		CNG-367-G-Mains-00038	00038	6,203,474.80	3,617,351.33	6,203,474.80	3,626,759.93	6,203,474.80	3,636,168.53	6,203,474.80	3,645,577.13
9		CNG-369-G-Measuring/Regulation-00038	00038	36,161.70	(4,119.80)	36,161.70	(4,107.45)	36,161.70	(4,095.10)	36,161.70	(4,082.75)
10		CNG-374-G-Land Right-00038	00038	235,020.00	6,734.61	235,020.00	7,102.81	235,020.00	7,471.01	235,020.00	7,839.21
11		CNG-374-G-Land-00038	00038	142,929.49	-	142,929.49	-	142,929.49	-	142,929.49	-
12		CNG-375-G-Lease Hold Improvem-00038	00038	-	(655.47)	-	(655.47)	-	(655.47)	-	(655.47)
13		CNG-375-G-Structures & Improv-00038	00038	363,784.97	259,721.56	363,784.97	260,091.41	363,784.97	260,461.26	363,784.97	260,831.11
14		CNG-376-G-Mains-High Pressure-00038	00038	17,457,159.50	5,304,514.93	17,470,148.22	5,321,077.45	18,880,117.31	5,339,272.26	18,983,556.84	5,358,939.05
15		CNG-376-G-Mains-Plastic-00038	00038	45,568,637.83	13,807,411.17	45,695,294.73	13,962,943.10	45,789,592.32	14,120,144.15	46,506,902.20	14,275,652.90
16		CNG-376-G-Mains-Steel-00038	00038	38,654,414.20	24,188,794.98	39,227,252.98	24,254,648.25	39,267,720.73	24,319,597.00	39,323,931.91	24,387,958.30
17		CNG-378-G-Measure/Regulation -00038	00038	10,605,833.86	3,322,284.12	10,611,033.15	3,339,253.46	10,612,003.83	3,356,231.12	10,701,743.49	3,373,210.32
18		CNG-380-G-Services-Plastic-00038	00038	43,368,051.48	15,985,848.40	43,642,773.37	16,121,384.46	43,821,322.84	16,258,278.90	43,959,282.87	16,395,604.93
19		CNG-380-G-Services-Steel-00038	00038	12,916,898.95	19,573,186.78	12,906,614.18	19,567,476.26	12,905,666.01	19,572,503.57	12,898,264.70	19,591,045.69
20		CNG-382-G-Meter Set Installat-00038	00038	9,659,588.17	3,808,055.25	9,662,626.88	3,819,587.83	9,672,077.23	3,834,461.65	9,677,436.73	3,848,361.38
21		CNG-385-G-Industrial Meas. & -00038	00038	2,199,897.91	795,547.13	2,190,958.23	787,233.38	2,195,167.76	791,213.62	2,256,522.18	795,201.51
22		CNG-386-G-Other Property Cust-00038	00038	-	(256.08)	-	(256.08)	-	(256.08)	-	(256.08)
23		CNG-389-G-Land & Land Rights-00038	00038	493,301.43	309,237.99	493,301.43	309,237.99	493,301.43	309,237.99	493,301.43	309,237.99
24		CNG-390-G-Leasehold Improveme-00038	00038	-	11,145.13	-	11,145.13	-	11,145.13	-	11,145.13
25		CNG-390-G-Structures & Improv-00038	00038	4,516,175.41	1,172,226.14	4,516,175.41	1,176,892.85	4,516,175.41	1,181,559.56	4,516,175.41	1,186,226.27
26		CNG-391-G-Office Equip-00038	00038	72,240.02	35,909.42	72,240.02	36,955.09	72,240.02	38,000.76	72,240.02	39,046.43
27		CNG-391-G-Office Furniture & -00038	00038	106,237.48	30,427.39	106,237.48	30,868.28	106,237.48	31,309.17	106,237.48	31,750.06
28		CNG-392-G-Trailers-00038	00038	105,251.23	77,966.20	105,251.23	78,242.49	105,251.23	78,518.78	105,251.23	78,795.07
29		CNG-392-G-Transportation Equip-00038	00038	3,646,897.84	1,302,246.40	3,674,015.62	1,320,936.75	3,768,803.60	1,339,766.08	3,768,979.70	1,359,081.20
30		CNG-393-G-Stores Equip-00038	00038	-	-	-	-	-	-	-	-
31		CNG-394-G-Tools,Shop,Garage E-00038	00038	1,518,441.77	393,444.70	1,537,082.61	397,949.41	1,537,082.61	402,509.42	1,527,620.00	385,982.58
32		CNG-396-G-Power Operated Equip-00038	00038	886,803.63	(435,127.25)	955,255.33	(431,299.22)	799,438.14	(372,616.89)	808,258.24	(369,165.98)
33		CNG-396-G-Trailers-Work Equip-00038	00038	337,722.04	60,143.21	338,168.17	61,021.29	338,168.17	61,900.53	338,168.17	62,779.77
34		CNG-397-G-Radio Comm Equip-FI-00038	00038	190,417.76	114,167.62	190,417.76	114,891.21	190,417.76	115,614.80	190,417.76	116,338.39
35		CNG-397-G-Radio Comm Equip-Mo-00038	00038	295,285.80	96,472.70	295,285.80	98,778.39	295,285.80	101,084.08	295,285.80	103,389.77
36		CNG-397-G-Supervisory & Telem-00038	00038	1,040,813.32	610,785.39	1,040,813.32	610,898.14	1,040,813.32	611,010.89	1,040,813.32	611,123.64
37		CNG-397-G-Telephone & Telex E-00038	00038	79,223.14	58,716.07	79,223.14	59,322.13	79,223.14	59,928.19	79,223.14	60,534.25
		CNG-398-G-Miscellaneous Equip-00038	00038	7,208.81	(644.32)	7,208.81	(581.18)	7,208.81	(518.04)	7,208.81	(454.90)
38	OR	00038 Total		203,750,183.20	94,673,967.23	204,841,059.49	95,116,381.05	206,516,996.57	95,643,981.26	207,680,503.05	96,111,922.72

Cascade Natural Gas Corporation  
UG 20 \_\_\_\_\_  
MCP WP-1.3  
Plant in Service & Accumulated Depreciation  
Twelve Months Ended December 31, 2019

Line No.	A	B	C	D	E	F	G	H	I	J	K
State	Depr Group	Summary	Dec-2018 Plant	Dec-2018 Reserve	Jan-2019 Plant	Jan-2019 Reserve	Feb-2019 Plant	Feb-2019 Reserve	Mar-2019 Plant	Mar-2019 Reserve	
39	WA	Washington									
40		CNG-302-G-Franchises-00048	00048	138,157.95	138,157.97	138,157.95	138,157.97	138,157.95	138,157.97	138,157.95	138,157.97
41		CNG-303-G-Intang-00048-20 YR-2016	00048	-	-	-	-	-	-	-	-
42		CNG-303-G-Intang-00048-20 YR-2017	00048	12,647.45	997.31	12,647.45	1,050.01	12,647.45	1,102.71	12,647.45	1,155.41
43		CNG-303-G-Intang-00048-40 YR-2014	00048	45,037.37	4,597.67	45,037.37	4,691.50	45,037.37	4,785.33	45,037.37	4,879.16
44		CNG-303-G-Intang-00048-40 YR-2015	00048	1,218,966.19	95,962.38	1,218,966.19	98,501.89	1,218,966.19	101,041.40	1,218,966.19	103,580.91
45		CNG-303-G-Intang-00048-40 YR-2017	00048	2,333,239.53	57,023.64	2,333,239.53	61,884.56	2,333,239.53	66,745.48	2,333,239.53	71,606.40
46		CNG-303-G-Intang-00048-40 YR-2018	00048	8,000.90	66.68	8,000.90	83.35	8,000.90	100.02	8,000.90	116.69
47		CNG-365-G-Land and Land Right-00048	00048	211,404.97	-	211,404.97	-	211,404.97	-	211,404.97	-
48		CNG-365-G-Rights-of-Way-00048	00048	1,018,396.75	793,013.88	1,018,396.75	794,354.77	1,018,396.75	795,695.66	1,018,396.75	797,036.55
49		CNG-367-G-Mains-00048	00048	15,968,181.91	11,139,694.51	15,968,181.91	11,163,912.92	15,968,181.91	11,188,131.11	15,968,181.91	11,212,349.52
50		CNG-369-G-Measuring/Regulatin-00048	00048	144,661.10	154,547.26	144,661.10	154,596.69	144,661.10	154,646.12	144,661.10	154,695.55
51		CNG-374-G-Land Right-00048	00048	1,922,322.92	712,240.43	1,922,322.92	715,252.07	1,922,322.92	718,263.71	1,922,322.92	721,275.35
52		CNG-374-G-Land-00048	00048	268,634.66	183.54	268,634.66	183.54	268,634.66	183.54	268,634.66	183.54
53		CNG-375-G-Structures & Improv-00048	00048	702,922.71	671,550.31	702,922.71	672,264.95	702,922.71	672,979.59	702,922.71	673,694.23
54		CNG-376-G-Mains-High Pressure-00048	00048	152,081,117.32	35,767,901.09	152,285,876.18	35,807,696.74	152,383,338.86	35,966,327.86	152,545,252.00	36,124,700.66
55		CNG-376-G-Mains-Plastic-00048	00048	136,092,339.77	38,451,996.72	137,006,519.52	38,910,162.18	137,612,464.57	39,379,777.19	138,162,323.05	39,842,535.01
56		CNG-376-G-Mains-Steel-00048	00048	116,563,175.39	82,978,755.94	116,699,053.47	83,188,926.19	116,700,326.02	83,386,878.29	116,789,435.97	83,595,230.42
57		CNG-377-G-Compressor Station-00048	00048	2,097,766.77	1,463,846.94	2,097,766.77	1,466,958.63	2,097,766.77	1,470,070.32	2,097,766.77	1,473,182.01
58		CNG-378-G-Measure/Regulation -00048	00048	22,436,101.88	5,987,789.96	22,415,457.61	6,018,279.60	22,449,834.93	6,051,815.39	22,558,546.76	6,087,735.13
59		CNG-380-G-Services-Plastic-00048	00048	130,923,599.20	49,663,854.89	132,332,881.73	50,076,063.97	133,094,871.36	50,486,820.91	133,983,648.92	50,906,646.46
60		CNG-380-G-Services-Steel-00048	00048	62,228,709.44	93,345,534.50	62,177,550.36	93,423,761.22	62,163,585.37	93,474,597.00	62,156,756.44	93,636,493.23
61		CNG-381-G-Meters-00048	00048	-	0.01	-	0.01	-	0.01	-	0.01
62		CNG-382-G-Meter Set Installat-00048	00048	23,995,708.36	11,207,165.00	24,009,499.11	11,244,018.88	24,028,445.70	11,277,197.38	24,046,225.01	11,313,809.38
63		CNG-385-G-Industrial Meas. & -00048	00048	9,441,928.31	3,952,589.04	9,454,018.01	3,965,194.13	9,458,587.70	3,968,323.86	9,459,900.95	3,970,771.91
64		CNG-386-G-Other Property Cust-00048	00048	-	(305.76)	-	(305.76)	-	(305.76)	-	(305.76)
65		CNG-389-G-Land & Land Rights-00048	00048	2,020,069.02	-	2,020,069.02	-	2,020,069.02	-	2,020,069.02	-
66		CNG-390-G-Leasehold Improve-00048	00048	7,933.28	4,703.88	7,933.28	4,703.88	7,933.28	4,703.88	7,933.28	4,703.88
67		CNG-390-G-Structures & Improv-00048	00048	9,555,549.63	4,799,302.57	9,562,360.22	4,809,176.64	9,559,168.85	4,808,721.75	9,539,433.94	4,818,500.26
68		CNG-391-G-Office Equip-00048	00048	102,325.73	39,019.07	102,325.73	40,500.23	102,325.73	41,981.39	102,325.73	43,462.55
69		CNG-391-G-Office Furniture & -00048	00048	447,968.56	123,514.99	447,968.56	125,374.06	447,968.56	127,233.13	441,814.81	129,092.20
70		CNG-392-G-Trailers-00048	00048	208,790.52	97,529.52	208,790.52	98,077.59	208,790.52	98,625.66	208,790.52	99,173.73
71		CNG-392-G-Transportation Equip-00048	00048	11,132,770.07	3,665,685.40	11,216,656.80	3,722,740.84	11,034,806.40	3,645,780.09	11,040,618.57	3,684,844.69
72		CNG-393-G-Stores Equip-00048	00048	23,837.02	11,691.89	23,837.02	11,797.96	23,837.02	11,904.03	23,837.02	12,010.10
73		CNG-394-G-Tools,Shop, Garage E-00048	00048	4,876,288.05	1,349,016.66	4,882,862.64	1,363,482.98	4,911,312.61	1,377,968.81	4,865,469.66	1,326,297.99
74		CNG-394-G-Vehicle CNG Equip-00048	00048	131,231.02	120,288.42	131,231.02	120,489.64	131,231.02	120,690.86	131,231.02	120,892.08
75		CNG-395-G-Laboratory Equip-00048	00048	29,277.34	21,813.78	29,277.34	21,926.01	29,277.34	22,038.24	29,277.34	(1,877.50)
76		CNG-396-G-Power Operated Equip-00048	00048	3,239,948.69	(419,854.45)	3,430,954.87	(405,868.68)	2,098,101.27	(707,089.84)	2,016,277.52	(780,256.79)
77		CNG-396-G-Trailers-Work Equip-00048	00048	621,602.63	179,102.77	621,602.63	180,718.94	607,706.98	171,539.46	553,326.53	147,864.05
78		CNG-397-G-Radio Comm Equip-Fi-00048	00048	194,717.30	122,189.70	194,717.30	122,929.63	194,717.30	123,669.56	194,717.30	124,409.49
79		CNG-397-G-Radio Comm Equip-Mo-00048	00048	924,622.43	284,496.61	924,622.43	291,716.37	924,622.43	298,936.13	924,622.43	306,155.89
80		CNG-397-G-Supervisory & Telem-00048	00048	3,202,003.54	2,486,837.38	3,202,003.54	2,487,184.26	3,202,003.54	2,487,531.14	3,204,746.09	2,487,878.02
81		CNG-397-G-Telephone & Telex E-00048	00048	322,181.13	219,230.18	322,181.13	221,694.87	322,181.13	224,159.56	321,462.03	226,624.25
82		CNG-398-G-Miscellaneous Equip-00048	00048	14,274.33	(359.73)	14,274.33	(234.71)	14,274.33	(109.69)	14,274.33	15.33
83	WA		<b>00048 Total</b>	<b>716,908,411.14</b>	<b>349,691,372.55</b>	<b>719,814,865.55</b>	<b>351,122,100.52</b>	<b>719,822,123.02</b>	<b>352,161,619.25</b>	<b>721,408,629.45</b>	<b>353,579,319.96</b>

Exh. KMH-8  
Docket UG-200568  
Page 27 of 81

Cascade Natural Gas Corporation  
UG 20\_\_\_\_  
MCP WP-1.3  
Plant in Service & Accumulated Depreciation  
Twelve Months Ended December 31, 2019

Line No.	A	B	C	D	E	F	G	H	I	J	K
State	Depr Group	Summary	Dec-2018 Plant	Dec-2018 Reserve	Jan-2019 Plant	Jan-2019 Reserve	Feb-2019 Plant	Feb-2019 Reserve	Mar-2019 Plant	Mar-2019 Reserve	
84	AS	Allocated States									
85		CNG-301-G-Organization-00100	00100	152,066.08	-	152,066.08	-	152,066.08	-	152,066.08	-
86		CNG-303-G-Intang-00100-10 YR-2013	00100	1,826,757.90	1,019,884.57	1,826,757.90	1,035,107.55	1,826,757.90	1,050,330.53	1,826,757.90	1,065,553.51
87		CNG-303-G-Intang-00100-10 YR-2015	00100	2,186,206.83	771,480.16	2,186,206.83	791,313.54	2,186,206.83	811,146.92	2,073,631.63	718,405.10
88		CNG-303-G-Intang-00100-10 YR-2016	00100	22,735.50	4,357.58	22,735.50	4,547.04	22,735.50	4,736.50	22,735.50	4,925.96
89		CNG-303-G-Intang-00100-10 YR-2017	00100	430,112.44	43,011.24	430,112.44	46,595.51	430,112.44	50,179.78	430,112.44	53,764.05
90		CNG-303-G-Intang-00100-10 YR-2019	00100	-	-	-	-	-	-	-	-
91		CNG-303-G-Intang-00100-11 YR-2015	00100	-	-	-	-	-	-	-	-
92		CNG-303-G-Intang-00100-12 YR-2019	00100	-	-	-	-	-	-	-	-
93		CNG-303-G-Intang-00100-13 YR-2012	00100	4,188,146.93	2,025,640.31	4,188,146.93	2,052,479.35	4,188,146.93	2,079,318.39	4,188,146.93	2,106,157.43
94		CNG-303-G-Intang-00100-14 YR-2010	00100	695,173.17	386,268.12	695,173.17	390,404.40	695,173.17	394,540.68	695,173.17	398,676.96
95		CNG-303-G-Intang-00100-14 YR-2011	00100	2,037,970.86	1,056,937.62	2,037,970.86	1,069,063.55	2,037,970.86	1,081,189.48	2,037,970.86	1,093,315.41
96		CNG-303-G-Intang-00100-15 YR-2010	00100	17,063,587.22	7,862,834.25	17,063,587.22	7,957,679.36	17,063,587.22	8,052,524.47	17,063,587.22	8,147,369.58
97		CNG-303-G-Intang-00100-15 YR-2012	00100	541,240.59	225,205.67	541,240.59	228,214.07	541,240.59	231,222.47	541,240.59	234,230.87
98		CNG-303-G-Intang-00100-15 YR-2017	00100	133,873.49	8,925.67	133,873.49	9,669.78	133,873.49	10,413.89	133,873.49	11,158.00
99		CNG-303-G-Intang-00100-15 YR-2018	00100	55,564.55	306.56	55,564.55	615.41	55,564.55	924.26	55,564.55	1,233.11
100		CNG-303-G-Intang-00100-3 YR-2010	00100	7,720.22	7,720.22	7,720.22	7,720.22	7,720.22	7,720.22	7,720.22	7,720.22
101		CNG-303-G-Intang-00100-3 YR-2017	00100	30,627.77	16,164.63	30,627.77	17,015.40	30,627.77	17,866.17	30,627.77	18,716.94
102		CNG-303-G-Intang-00100-5 YR-2011	00100	14,271.50	14,271.50	14,271.50	14,271.50	14,271.50	14,271.50	14,271.50	14,271.50
103		CNG-303-G-Intang-00100-5 YR-2016	00100	116,864.94	40,904.91	116,864.94	42,852.66	116,864.94	44,800.41	116,864.94	46,748.16
104		CNG-303-G-Intang-00100-5 YR-2017	00100	102,398.32	20,459.27	102,398.32	22,165.91	102,398.32	23,872.55	102,398.32	25,579.19
105		CNG-303-G-Intang-00100-5 YR-2018	00100	633,813.57	-	633,850.69	-	633,850.69	-	637,338.35	-
106		CNG-303-G-Intang-00100-5 YR-2019	00100	-	-	-	-	-	-	-	-
107		CNG-303-G-Intang-00100-7 YR-2012	00100	131,168.49	116,236.94	131,168.49	117,798.94	131,168.49	119,360.94	131,168.49	120,922.94
108		CNG-303-G-Intang-00100-7 YR-2013	00100	3,004,957.37	2,230,146.85	3,004,957.37	2,265,930.88	3,004,957.37	2,301,714.91	3,004,957.37	2,337,498.94
109		CNG-303-G-Intang-00100-7 YR-2014	00100	585,144.89	353,410.96	585,144.89	360,379.06	585,144.89	367,347.16	585,144.89	374,315.26
110		CNG-303-G-Intang-00100-7 YR-2015	00100	20,560.65	11,973.93	20,560.65	12,218.77	20,560.65	12,463.61	20,560.65	12,708.45
111		CNG-303-G-Intang-00100-7 YR-2016	00100	2,996,321.40	765,436.64	2,996,321.40	801,117.83	2,996,321.40	836,799.02	2,996,321.40	872,480.21
112		CNG-303-G-Intang-00100-7 YR-2017	00100	656,793.18	93,915.55	654,150.74	101,736.86	654,150.74	109,526.71	654,150.74	117,316.56
113		CNG-303-G-Intang-00100-7 YR-2018	00100	123,571.06	-	123,571.06	1,471.53	123,571.06	2,943.06	123,571.06	4,414.59
114		CNG-303-G-Intang-00100-7 YR-2019	00100	-	-	-	-	-	-	-	-
115		CNG-303-G-Intang-00100-8 YR-2019	00100	-	-	-	-	-	-	-	-
116		CNG-303-G-Intang-00100-PowerPlan	00100	-	-	-	-	-	-	-	-
117		CNG-374-G-Land-00100	00100	94,899.76	-	94,899.76	-	94,899.76	-	94,899.76	-
118		CNG-375-G-Structures & Improv-00100	00100	399,189.10	419,228.10	399,189.10	419,228.10	399,189.10	419,228.10	399,189.10	419,228.10
119		CNG-389-G-Land & Land Rights-00100	00100	954,713.11	696,776.96	954,713.11	696,776.96	954,713.11	696,776.96	954,713.11	696,776.96
120		CNG-390-G-Structures & Improv-00100	00100	5,944,803.15	5,541,204.45	5,944,803.66	5,547,347.41	5,944,803.66	5,553,490.37	5,978,074.56	5,559,633.33
121		CNG-391-G-Comp Equip-Server &-00100	00100	3,129,482.49	1,073,696.77	3,149,441.87	1,116,049.10	3,149,934.33	1,158,671.55	3,163,528.45	1,201,300.66
122		CNG-391-G-Office Equip-00100	00100	158,310.35	(193,316.37)	158,310.35	(191,024.83)	158,310.35	(188,733.29)	158,310.35	(186,441.75)

Cascade Natural Gas Corporation  
UG 20  
MCP WP-1.3  
Plant in Service & Accumulated Depreciation  
Twelve Months Ended December 31, 2019

Line No.	A	B	C	D	E	F	G	H	I	J	K	
State	Depr Group	Summary	Dec-2018 Plant	Dec-2018 Reserve	Jan-2019 Plant	Jan-2019 Reserve	Feb-2019 Plant	Feb-2019 Reserve	Mar-2019 Plant	Mar-2019 Reserve		
123	CNG-391-G-Office Furniture & -00100	00100	1,276,603.85	60,413.30	1,276,603.85	65,711.21	1,276,603.85	71,009.12	1,283,146.57	76,307.03		
124	CNG-391-G-Software-00100	00100	2,994,409.61	2,994,409.62	2,994,409.61	2,994,409.62	2,994,409.61	2,994,409.62	2,994,409.61	2,994,409.62		
125	CNG-392-G-Trailers-00100	00100	7,723.92	6,066.64	7,723.92	6,086.92	7,723.92	6,107.20	7,723.92	6,127.48		
126	CNG-392-G-Transportation Equip-00100	00100	2,035,982.23	789,500.17	1,936,459.93	732,671.35	1,936,326.94	742,595.70	1,865,255.93	712,500.19		
127	CNG-393-G-Stores Equip-00100	00100	43,088.19	18,335.93	43,088.19	18,527.67	43,088.19	18,719.41	43,088.19	18,911.15		
128	CNG-394-G-Tools,Shop, Garage E-00100	00100	2,441,513.96	533,803.03	2,469,880.01	541,046.19	2,477,713.03	548,373.50	2,481,346.07	552,265.71		
129	CNG-395-G-Laboratory Equip-00100	00100	90,630.82	42,766.71	90,630.82	43,114.13	90,630.82	43,461.55	84,472.54	37,650.69		
130	CNG-396-G-Power Operated Equip-00100	00100	(96,696.89)	(34,308.04)	(94,673.54)	(34,725.45)	(94,673.54)	(35,134.12)	(94,673.54)	(35,542.79)		
131	CNG-396-G-Trailers-Work Equip-00100	00100	-	(12,105.03)	-	(12,105.03)	-	(12,105.03)	-	(12,105.03)		
132	CNG-397-G-Radio Comm Equip-Mo-00100	00100	20,451.79	5,127.53	20,451.79	5,287.22	20,451.79	5,446.91	20,451.79	5,606.60		
133	CNG-397-G-Supervisory & Telem-00100	00100	755,929.81	661,285.87	755,929.81	661,367.76	755,929.81	661,449.65	755,929.81	661,531.54		
134	CNG-397-G-Telephone & Telex E-00100	00100	134,305.54	(34,004.65)	134,305.54	(32,977.21)	134,305.54	(31,949.77)	134,305.54	(30,922.33)		
135	CNG-398-G-Miscellaneous Equip-00100	00100	59,484.53	18,006.25	59,484.53	18,527.24	59,484.53	19,048.23	59,484.53	19,569.22		
136	CNG-381-G-ERTS-00101	00100	17,021,371.54	(4,862,761.56)	17,412,554.27	(4,765,377.12)	17,672,094.51	(4,656,210.95)	18,683,811.46	(4,554,812.99)		
137	CNG-381-G-Meters-00101	00100	47,999,110.49	13,548,823.51	48,009,282.97	13,474,287.79	48,089,973.71	13,437,449.34	48,071,645.74	13,436,451.07		
138	CNG-383-G-Service Regulators-00101	00100	11,160,435.10	3,817,599.66	11,147,001.08	3,784,245.81	11,166,514.96	3,768,799.29	11,197,446.00	3,764,153.41		
139	AS	00100 - 00101 Total	134,383,391.37	42,166,042.00	134,719,534.23	42,438,843.96	135,087,471.58	42,846,116.97	135,982,515.55	43,130,080.81		
140	<i>No Jurisdiction Allocation</i>											
141	CNG-372-G-Aro Trans Plant		87,719.71	31,955.28	87,719.71	32,026.15	87,719.71	32,097.01	87,719.71	32,167.88		
142	CNG-388-G-Aro Distrib Plant-OR		-	-	-	-	-	-	-	-		
143	CNG-388-G-Aro Distrib Plant-WA		22,097,038.48	4,372,545.04	22,097,038.48	4,398,067.97	22,097,038.48	4,423,590.90	22,097,038.48	4,449,113.83		
144	<i>No Jurisdiction Allocation</i>											
145			22,184,758.19	4,404,500.32	22,184,758.19	4,430,094.12	22,184,758.19	4,455,687.91	22,184,758.19	4,481,281.71		
146	<i>Grand Total</i>			1,077,226,743.90	490,935,882.10	1,081,560,217.46	493,107,419.65	1,083,611,349.36	495,107,405.39	1,087,256,406.24	497,302,605.20	
147												
148												

***Figures are exported from JDE, the company's accounting software.***

149												
150												
151												
152	WA 00048 Total (from above)			716,908,411.14		719,814,865.55		719,822,123.02		721,408,629.45		
153	100 AS accounts (allocation on 3 Factor Allocator)		74.85%	43,564,551.97		43,711,878.12		43,718,036.41		43,620,859.60		
154	101 AS accounts (allocation on Customer Allocator)		74.49%	56,747,165.17		56,890,646.87		57,157,937.30		57,919,007.08		
155												
156	Total WA Plant)			817,220,128.28		820,417,390.54		820,698,096.73		822,948,496.13		
157												
158	WA 00048 Total (from above)			349,691,372.55		351,122,100.52		352,161,619.25		353,579,319.96		
159	100 AS accounts (allocation on 3 Factor Allocator)			22,202,291.72		22,510,173.28		22,773,562.80		22,915,040.28		
160	101 AS accounts (allocation on Customer Allocator)			9,313,977.53		9,282,415.26		9,324,678.00		9,395,823.08		
161												
162	Total WA Reserve			381,207,641.81		382,914,689.06		384,259,860.05		385,890,183.32		

Cascade Natural Gas Corporation  
UG 20 \_\_\_\_\_  
MCP WP-1.3  
Plant in Service & Accumulated Depreciation  
Twelve Months Ended December 31, 2019

Line No.	L	M	N	O	P	Q	R	S	T	U	V	W
	Apr-2019 Plant	Apr-2019 Reserve	May-2019 Plant	May-2019 Reserve	Jun-2019 Plant	Jun-2019 Reserve	Jul-2019 Plant	Jul-2019 Reserve	Aug-2019 Plant	Aug-2019 Reserve	Sept-2019 Plant	Sept-2019 Reserve
1												
2	73,666.72	73,666.82	73,666.72	73,666.82	73,666.72	73,666.82	73,666.72	73,666.82	73,666.72	73,666.82	73,666.72	73,666.82
3	113,374.44	13,802.51	113,374.44	14,038.71	113,374.44	14,274.91	113,374.44	14,511.11	113,374.44	14,747.31	113,374.44	14,983.51
4	1,016,861.10	42,370.80	1,016,861.10	44,489.26	1,016,861.10	46,607.72	1,016,861.10	48,726.18	1,016,861.10	50,844.64	1,016,861.10	52,963.10
5	1,817,585.20	60,586.24	1,817,585.20	64,372.88	1,817,585.20	68,159.52	1,817,585.20	71,946.16	1,817,585.20	75,732.80	1,817,585.20	79,519.44
6	13,130.54	-	13,130.54	-	13,130.54	-	13,130.54	-	13,130.54	-	13,130.54	-
7	7,692.66	6,610.88	7,692.66	6,621.01	7,692.66	6,631.14	7,692.66	6,641.27	7,692.66	6,651.40	7,692.66	6,661.53
8	6,203,474.80	3,654,985.73	6,203,474.80	3,664,394.33	6,203,474.80	3,673,802.93	6,203,474.80	3,683,211.53	6,203,474.80	3,692,620.13	6,203,474.80	3,702,028.73
9	36,161.70	(4,070.40)	36,161.70	(4,058.05)	36,161.70	(4,045.70)	36,161.70	(4,033.35)	36,161.70	(4,021.00)	36,161.70	(4,008.65)
10	235,020.00	8,207.41	235,020.00	8,575.61	235,020.00	8,943.81	235,020.00	9,312.01	235,020.00	9,680.21	235,020.00	10,048.41
11	142,929.49	-	142,929.49	-	142,929.49	-	142,929.49	-	142,929.49	-	142,929.49	-
12	-	(655.47)	-	(655.47)	-	(655.47)	-	(655.47)	-	(655.47)	-	(655.47)
13	363,784.97	261,200.96	363,784.97	261,570.81	363,784.97	261,940.66	363,784.97	262,310.51	363,784.97	262,680.36	363,784.97	263,050.21
14	19,288,268.72	5,378,713.59	19,320,226.48	5,357,731.29	21,238,002.86	5,377,856.53	21,210,910.85	5,392,398.88	21,217,398.07	5,400,461.44	21,204,115.09	5,385,735.64
15	46,630,250.54	14,435,260.03	46,885,998.50	14,590,852.13	47,151,495.11	14,751,319.70	47,313,875.80	14,913,179.93	47,658,949.96	15,076,018.52	47,763,502.09	15,240,044.74
16	39,325,525.29	24,459,950.81	39,692,175.44	24,528,559.89	39,798,838.42	24,601,328.88	39,920,861.15	24,674,033.12	39,982,370.98	24,710,556.19	40,002,481.49	24,783,857.20
17	10,727,056.12	3,390,333.11	10,834,779.59	3,373,235.37	10,864,742.21	3,390,571.01	10,865,881.46	3,407,954.60	10,868,404.31	3,425,340.01	10,902,308.04	3,395,330.20
18	44,409,052.39	16,537,214.27	44,816,983.84	16,678,859.44	45,173,782.86	16,823,767.69	45,605,928.15	16,969,030.88	45,821,018.87	17,116,490.05	46,175,684.92	17,264,644.67
19	12,898,567.27	19,624,082.78	12,898,438.94	19,641,071.54	12,898,454.19	19,652,965.05	12,901,082.91	19,683,003.54	12,901,082.91	19,718,804.04	12,901,091.61	19,754,604.54
20	9,682,944.88	3,863,315.95	9,692,258.42	3,878,294.53	9,697,904.42	3,893,317.53	9,701,743.10	3,908,254.89	9,693,953.33	3,914,023.50	9,697,782.77	3,929,049.13
21	2,259,957.19	797,189.95	2,264,300.61	799,073.95	2,263,852.55	803,187.43	2,264,017.50	803,566.40	2,277,306.17	810,036.08	2,388,449.07	801,396.10
22	-	(256.08)	-	(256.08)	-	(256.08)	-	(256.08)	-	(256.08)	-	(256.08)
23	493,301.43	309,237.99	493,301.43	309,237.99	493,301.43	309,237.99	493,301.43	309,237.99	493,301.43	309,237.99	493,301.43	309,237.99
24	-	11,145.13	-	11,145.13	-	11,145.13	-	11,145.13	-	11,145.13	-	11,145.13
25	4,516,175.41	1,190,892.98	4,516,175.41	1,195,559.69	4,516,175.41	1,200,226.40	4,516,789.81	1,204,893.11	4,516,789.81	1,209,560.46	4,516,789.81	1,214,227.81
26	72,240.02	40,092.10	72,240.02	41,137.77	72,240.02	42,183.44	72,240.02	43,229.11	72,240.02	44,274.78	72,240.02	45,320.45
27	106,237.48	32,190.95	106,237.48	32,631.84	106,237.48	33,072.73	106,237.48	33,513.62	106,237.48	33,954.51	106,237.48	34,395.40
28	84,471.15	58,941.28	84,471.15	59,163.02	84,471.15	67,111.78	84,471.15	75,825.39	84,471.15	84,177.73	84,471.15	93,288.90
29	3,741,418.04	1,359,820.89	3,743,703.71	1,378,995.65	3,743,703.71	1,398,182.13	3,743,437.47	1,417,368.61	3,745,026.33	1,436,553.72	3,745,026.33	1,455,746.98
30	-	-	-	-	-	-	-	-	-	-	-	-
31	1,525,092.34	390,514.52	1,525,092.34	395,038.96	1,527,145.46	399,563.40	1,527,145.46	404,093.93	1,527,145.46	408,624.46	1,531,614.44	413,154.99
32	808,258.24	(365,677.00)	808,258.24	(362,188.02)	808,258.24	(358,699.04)	808,258.24	(355,210.06)	794,128.08	(365,851.24)	868,888.67	(449,000.57)
33	338,168.17	63,659.01	338,168.17	64,538.25	338,168.17	65,417.49	338,168.17	66,296.73	338,168.17	67,185.28	338,168.17	68,073.83
34	190,417.76	117,061.98	190,417.76	117,785.57	190,417.76	118,509.16	190,417.76	119,232.75	190,417.76	119,956.34	190,417.76	120,679.93
35	295,285.80	105,695.46	295,285.80	108,001.15	295,285.80	110,306.84	295,285.80	112,612.53	295,285.80	114,918.22	295,285.80	117,223.91
36	1,040,813.32	611,236.39	1,040,813.32	611,349.14	1,040,813.32	611,461.89	1,040,813.32	611,574.64	1,040,813.32	611,687.39	1,040,813.32	611,800.14
37	79,223.14	61,140.31	79,223.14	61,746.37	79,223.14	62,352.43	79,223.14	62,958.49	79,223.14	63,564.55	79,223.14	64,170.61
	7,208.81	(391.76)	7,208.81	(328.62)	7,208.81	(265.48)	7,208.81	(202.34)	7,208.81	(139.20)	7,208.81	(76.06)
38	<b>208,543,615.13</b>	<b>96,588,070.12</b>	<b>209,729,440.22</b>	<b>97,004,251.86</b>	<b>212,396,044.77</b>	<b>97,489,903.98</b>	<b>213,097,205.23</b>	<b>98,001,548.73</b>	<b>213,720,847.61</b>	<b>98,462,271.07</b>	<b>214,415,007.66</b>	<b>98,813,118.21</b>

Cascade Natural Gas Corporation  
UG 20  
MCP WP-1.3  
Plant in Service & Accumulated Depreciation  
Twelve Months Ended December 31, 2019

Line No.	L	M	N	O	P	Q	R	S	T	U	V	W
	Apr-2019 Plant	Apr-2019 Reserve	May-2019 Plant	May-2019 Reserve	Jun-2019 Plant	Jun-2019 Reserve	Jul-2019 Plant	Jul-2019 Reserve	Aug-2019 Plant	Aug-2019 Reserve	Sept-2019 Plant	Sept-2019 Reserve
39												
40	138,157.95	138,157.97	138,157.95	138,157.97	138,157.95	138,157.97	138,157.95	138,157.97	138,157.95	138,157.97	138,157.95	138,157.97
41	-	-	-	-	-	-	-	-	-	-	-	-
42	12,647.45	1,208.11	12,647.45	1,260.81	12,647.45	1,313.51	12,647.45	1,366.21	12,647.45	1,418.91	12,647.45	1,471.61
43	45,037.37	4,972.99	45,037.37	5,066.82	45,037.37	5,160.65	45,037.37	5,254.48	45,037.37	5,348.31	45,037.37	5,442.14
44	1,218,966.19	106,120.42	1,218,966.19	108,659.93	1,218,966.19	111,199.44	1,218,966.19	113,738.95	1,218,966.19	116,278.46	1,218,966.19	118,817.97
45	2,333,239.53	76,467.32	2,333,239.53	81,328.24	2,333,239.53	86,189.16	2,333,239.53	91,050.08	2,333,239.53	95,911.00	2,333,239.53	100,771.92
46	8,000.90	133.36	8,000.90	150.03	8,000.90	166.70	8,000.90	183.37	8,000.90	200.04	8,000.90	216.71
47	211,404.97	-	211,404.97	-	211,404.97	-	211,404.97	-	211,404.97	-	211,404.97	-
48	1,018,396.75	798,377.44	1,018,396.75	799,718.33	1,018,396.75	801,059.22	1,018,396.75	802,400.11	1,018,396.75	803,741.00	1,018,396.75	805,081.89
49	15,968,181.91	11,236,566.08	15,968,181.91	11,260,784.49	15,968,181.91	11,285,002.90	15,968,181.91	11,309,221.31	15,968,181.91	11,333,439.72	15,900,055.62	11,289,531.84
50	144,661.10	154,744.98	144,661.10	154,794.41	144,661.10	154,843.84	144,661.10	154,893.27	144,661.10	154,942.70	144,661.10	154,992.13
51	1,922,322.92	724,286.99	1,922,322.92	727,298.63	1,922,322.92	730,310.27	1,922,322.92	733,321.91	1,922,322.92	736,333.55	1,922,322.92	739,345.19
52	325,865.80	613.48	325,865.80	613.48	325,865.80	613.48	325,865.80	613.48	325,865.80	613.48	325,865.80	613.48
53	702,922.71	674,408.87	702,922.71	675,123.51	702,922.71	675,838.15	702,922.71	676,552.79	702,922.71	677,267.43	702,922.71	677,982.07
54	152,635,695.47	36,283,297.62	152,533,201.38	36,316,353.40	152,584,663.48	36,475,242.15	152,894,625.53	36,634,184.51	152,672,504.82	36,790,426.79	152,717,699.29	36,949,460.65
55	138,840,522.23	40,308,454.85	140,704,316.47	40,785,503.18	141,664,246.24	41,266,233.96	142,461,885.89	41,751,850.58	143,506,434.94	42,242,156.90	145,731,909.35	42,736,058.21
56	116,804,618.29	83,785,901.31	116,789,795.88	83,905,115.90	116,864,730.40	84,117,908.70	116,979,841.54	84,271,864.43	117,271,774.18	84,477,890.29	117,750,554.17	84,681,237.55
57	2,097,766.77	1,476,293.70	2,097,766.77	1,479,405.39	2,097,766.77	1,482,517.08	2,097,766.77	1,485,628.77	2,097,766.77	1,488,740.46	2,097,766.77	1,491,852.15
58	22,498,581.94	6,119,546.38	22,507,090.15	6,117,780.51	23,436,311.63	6,153,320.92	23,520,464.47	6,186,702.26	23,606,781.10	6,174,680.00	24,157,840.94	6,212,450.85
59	134,936,279.41	51,330,840.29	136,394,856.50	51,759,981.02	137,743,445.83	52,187,847.49	139,037,096.52	52,622,138.16	140,108,686.43	53,067,273.03	141,392,550.86	53,519,768.00
60	62,144,887.16	93,775,015.41	62,144,888.01	93,886,522.65	62,143,627.54	94,025,528.22	62,143,627.60	94,124,275.24	62,141,310.50	94,275,793.32	62,143,085.75	94,438,119.30
61	-	0.01	-	0.01	-	0.01	-	0.01	-	0.01	-	0.01
62	24,040,527.70	11,333,367.21	24,074,886.86	11,370,320.95	24,091,655.71	11,407,511.59	24,106,981.83	11,444,547.72	24,110,435.62	11,470,461.04	24,120,106.18	11,507,832.22
63	9,473,642.71	3,987,990.24	9,457,659.23	3,996,840.83	9,464,898.54	4,013,262.13	9,507,831.66	4,027,747.17	9,548,823.11	4,041,969.80	9,598,790.93	4,046,489.75
64	-	(305.76)	-	(305.76)	-	(305.76)	-	(305.76)	-	(305.76)	-	(305.76)
65	2,020,069.02	-	2,020,069.02	-	2,020,069.02	-	2,020,069.02	-	2,020,069.02	-	2,558,710.29	-
66	7,933.28	4,703.88	7,933.28	4,703.88	7,933.28	4,703.88	7,933.28	4,703.88	7,933.28	4,703.88	7,933.28	4,703.88
67	12,328,441.60	4,828,357.68	12,354,137.25	4,841,097.07	12,354,280.36	4,853,863.01	12,358,344.22	4,865,853.03	12,359,983.75	4,878,623.32	12,360,374.58	4,891,395.30
68	102,325.73	44,943.71	102,325.73	46,424.87	102,325.73	47,906.03	102,325.73	49,387.19	113,762.56	50,868.35	114,979.17	52,515.06
69	441,814.81	130,925.73	441,814.81	132,759.26	441,814.81	134,592.79	441,814.81	136,426.32	446,171.05	138,259.85	446,171.05	140,111.46
70	208,790.52	99,721.80	208,790.52	100,269.87	208,790.52	100,817.94	208,790.52	101,366.01	208,790.52	101,914.08	203,549.89	97,721.52
71	11,082,041.82	3,702,527.61	11,145,849.17	3,748,029.03	11,090,363.53	3,681,116.13	10,944,183.00	3,622,538.86	11,163,686.34	3,687,335.95	11,275,500.68	3,590,028.30
72	23,837.02	12,116.17	23,837.02	12,222.24	23,837.02	12,328.31	23,837.02	12,434.38	23,837.02	12,540.45	23,837.02	12,646.52
73	4,905,803.05	1,340,732.22	4,918,419.63	1,355,286.10	4,964,085.72	1,369,877.41	4,969,215.47	1,384,604.20	4,973,980.48	1,399,346.21	4,979,486.47	1,414,102.35
74	131,231.02	121,093.30	131,231.02	121,294.52	131,231.02	121,495.74	131,231.02	121,696.96	131,231.02	121,898.18	131,231.02	122,099.40
75	5,249.37	(1,857.38)	5,249.37	(1,837.26)	5,249.37	(1,817.14)	5,249.37	(1,797.02)	5,249.37	(1,776.90)	5,249.37	(1,756.78)
76	2,016,277.52	(702,070.84)	2,016,277.52	(693,367.24)	2,016,277.52	(684,663.64)	2,009,397.16	(681,665.40)	2,016,778.44	(707,508.42)	2,018,911.32	(739,225.71)
77	553,326.53	149,302.70	553,326.53	150,741.35	553,326.53	152,180.00	553,326.53	153,618.65	553,326.53	155,057.30	553,326.53	156,495.95
78	194,717.30	125,149.42	194,717.30	125,889.35	194,717.30	126,629.28	194,717.30	127,369.21	194,717.30	128,109.14	194,717.30	128,849.07
79	924,622.43	313,375.65	924,622.43	320,595.41	924,622.43	327,815.17	924,622.43	335,034.93	924,622.43	342,254.69	924,622.43	349,474.45
80	3,204,746.09	2,488,225.20	3,204,746.09	2,488,572.38	3,204,746.09	2,488,919.56	3,204,746.09	2,489,266.74	3,204,746.09	2,489,613.92	3,204,655.82	2,489,961.10
81	321,462.03	229,083.43	321,462.03	231,542.61	321,462.03	234,001.79	321,462.03	236,460.97	321,462.03	238,920.15	321,462.03	241,379.33
82	14,274.33	140.35	14,274.33	265.37	14,274.33	390.39	14,274.33	515.41	14,274.33	640.43	14,274.33	765.45
83	<b>726,009,290.70</b>	<b>355,202,929.90</b>	<b>729,343,349.85</b>	<b>356,554,963.54</b>	<b>732,720,558.30</b>	<b>358,089,078.43</b>	<b>735,226,566.69</b>	<b>359,533,201.34</b>	<b>737,790,044.58</b>	<b>361,133,539.03</b>	<b>743,022,076.08</b>	<b>362,566,654.50</b>

Cascade Natural Gas Corporation  
UG 20 \_\_\_\_\_  
MCP WP-1.3  
Plant in Service & Accumulated Depreciation  
Twelve Months Ended December 31, 2019

Line No.	L	M	N	O	P	Q	R	S	T	U	V	W
	Apr-2019 Plant	Apr-2019 Reserve	May-2019 Plant	May-2019 Reserve	Jun-2019 Plant	Jun-2019 Reserve	Jul-2019 Plant	Jul-2019 Reserve	Aug-2019 Plant	Aug-2019 Reserve	Sept-2019 Plant	Sept-2019 Reserve
84												
85	152,066.08	-	152,066.08	-	152,066.08	-	152,066.08	-	152,066.08	-	152,066.08	-
86	1,826,757.90	1,080,776.49	1,826,757.90	1,095,999.47	1,826,757.90	1,111,222.45	1,826,757.90	1,126,445.43	1,826,757.90	1,141,668.41	1,826,757.90	1,156,891.39
87	2,073,631.63	735,685.36	2,073,631.63	752,965.62	2,073,631.63	770,245.88	2,073,631.63	787,526.14	2,073,631.63	804,806.40	2,073,631.63	822,086.66
88	22,810.46	5,115.42	22,810.46	5,305.51	22,810.46	5,495.60	22,810.46	5,685.69	22,810.46	5,875.78	22,810.46	6,065.87
89	430,112.44	57,348.32	430,112.44	60,932.59	430,112.44	64,516.86	430,112.44	68,101.13	430,112.44	71,685.40	430,112.44	75,269.67
90	100,963.92	-	100,963.92	841.37	101,150.49	1,682.74	119,047.05	2,525.66	119,700.04	3,517.72	119,700.04	4,515.22
91	-	-	-	-	-	-	-	-	-	-	-	-
92	-	-	-	-	-	-	-	-	-	-	603,382.80	-
93	4,188,146.93	2,132,996.47	4,188,146.93	2,159,835.51	4,188,146.93	2,186,674.55	4,188,146.93	2,213,513.59	4,188,146.93	2,240,352.63	4,188,146.93	2,267,191.67
94	695,173.17	402,813.24	695,173.17	406,949.52	695,173.17	411,085.80	695,173.17	415,222.08	695,173.17	419,358.36	695,173.17	423,494.64
95	2,037,970.86	1,105,441.34	2,037,970.86	1,117,567.27	2,037,970.86	1,129,693.20	2,037,970.86	1,141,819.13	2,037,970.86	1,153,945.06	2,037,970.86	1,166,070.99
96	17,063,587.22	8,242,214.69	17,063,587.22	8,337,059.80	17,063,587.22	8,431,904.91	17,063,587.22	8,526,750.02	17,063,587.22	8,621,595.13	17,063,587.22	8,716,440.24
97	541,240.59	237,239.27	541,240.59	240,247.67	541,240.59	243,256.07	541,240.59	246,264.47	541,240.59	249,272.87	541,240.59	252,281.27
98	133,873.49	11,902.11	133,873.49	12,646.22	133,873.49	13,390.33	133,873.49	14,134.44	133,873.49	14,878.55	133,873.49	15,622.66
99	55,564.55	1,541.96	55,564.55	1,850.81	55,564.55	2,159.66	55,564.55	2,468.51	55,564.55	2,777.36	55,564.55	3,086.21
100	7,720.22	7,720.22	7,720.22	7,720.22	7,720.22	7,720.22	7,720.22	7,720.22	7,720.22	7,720.22	7,720.22	7,720.22
101	30,627.77	19,567.71	30,627.77	20,418.48	30,627.77	21,269.25	30,627.77	22,120.02	30,627.77	22,970.79	30,627.77	23,821.56
102	14,271.50	14,271.50	14,271.50	14,271.50	14,271.50	14,271.50	14,271.50	14,271.50	14,271.50	14,271.50	14,271.50	14,271.50
103	116,864.94	48,695.91	116,864.94	50,643.66	116,864.94	52,591.41	116,864.94	54,539.16	116,864.94	56,486.91	116,864.94	58,434.66
104	102,398.32	27,285.83	102,398.32	28,992.47	102,398.32	30,699.11	102,398.32	32,405.75	102,398.32	34,112.39	102,398.32	35,819.03
105	637,993.15	-	637,993.15	-	637,993.15	-	637,990.93	-	637,990.93	-	637,990.93	-
106	-	-	-	-	-	-	-	-	-	-	-	-
107	131,168.49	122,484.94	131,168.49	124,046.94	131,168.49	125,608.94	131,168.49	127,170.94	131,168.49	128,732.94	131,168.49	130,294.94
108	3,004,957.37	2,373,282.97	3,004,957.37	2,409,067.00	3,004,957.37	2,444,851.03	3,004,957.37	2,480,635.06	3,004,957.37	2,516,419.09	3,004,957.37	2,552,203.12
109	585,144.89	381,283.36	585,144.89	388,251.46	585,144.89	395,219.56	585,144.89	402,187.66	585,144.89	409,155.76	585,144.89	416,123.86
110	20,560.65	12,953.29	20,560.65	13,198.13	20,560.65	13,442.97	20,560.65	13,687.81	20,560.65	13,932.65	20,560.65	14,177.49
111	2,996,321.40	908,161.40	2,996,321.40	943,842.59	2,996,321.40	979,523.78	2,996,321.40	1,015,204.97	2,996,321.40	1,050,886.16	2,996,321.40	1,086,567.35
112	654,150.74	125,106.41	654,150.74	132,896.26	654,150.74	140,686.11	654,150.74	148,475.96	654,150.74	156,265.81	654,150.74	164,055.66
113	123,571.06	5,886.12	123,571.06	7,357.65	123,571.06	8,829.18	123,571.06	10,300.71	123,571.06	11,772.24	123,571.06	13,243.77
114	-	-	-	-	-	-	-	-	-	-	-	-
115	-	-	-	-	-	-	-	-	-	-	-	-
116	-	-	-	-	-	-	-	-	-	-	-	-
117	94,899.76	-	94,899.76	-	94,899.76	-	94,899.76	-	94,899.76	-	94,899.76	-
118	399,189.10	419,228.10	422,081.87	415,354.55	422,081.87	415,547.62	422,081.87	415,976.74	422,081.87	416,405.86	422,081.87	416,834.98
119	954,713.11	696,776.96	954,713.11	696,776.96	954,713.11	696,776.96	954,713.11	696,776.96	954,713.11	696,776.96	954,713.11	696,776.96
120	5,978,074.56	5,565,810.67	5,978,074.56	5,571,988.01	5,977,384.30	5,578,165.35	5,977,384.30	5,584,341.98	5,977,384.30	5,590,518.61	5,977,486.19	5,596,695.24
121	3,163,528.45	1,244,113.75	3,163,528.45	1,286,926.84	3,163,528.45	1,329,739.93	3,163,528.45	1,372,553.02	3,163,528.45	1,415,366.11	3,178,999.78	1,458,179.20
122	158,310.35	(184,150.21)	158,310.35	(181,858.67)	158,310.35	(179,567.13)	158,310.35	(177,275.59)	158,310.35	(174,984.05)	158,310.35	(172,692.51)



Cascade Natural Gas Corporation  
UG 20  
MCP WP-1.3  
Plant in Service & Accumulated Depreciation  
Twelve Months Ended December 31, 2019

Line No.	L	M	N	O	P	Q	R	S	T	U	V	W
	Apr-2019 Plant	Apr-2019 Reserve	May-2019 Plant	May-2019 Reserve	Jun-2019 Plant	Jun-2019 Reserve	Jul-2019 Plant	Jul-2019 Reserve	Aug-2019 Plant	Aug-2019 Reserve	Sept-2019 Plant	Sept-2019 Reserve
123	1,283,071.61	81,632.09	1,283,071.61	86,956.84	1,283,071.61	92,281.59	1,283,071.61	97,606.34	1,283,071.61	102,931.09	1,283,071.61	108,255.84
124	2,994,409.61	2,994,409.62	2,994,409.61	2,994,409.62	2,994,409.61	2,994,409.62	2,994,409.61	2,994,409.62	2,994,409.61	2,994,409.62	2,994,409.61	2,994,409.62
125	7,723.92	6,147.76	7,723.92	6,168.04	7,723.92	6,188.32	7,723.92	6,208.60	7,723.92	6,228.88	7,723.92	6,249.16
126	1,834,253.24	702,060.94	1,854,822.48	704,963.83	1,854,822.48	714,469.79	1,854,822.48	723,975.74	1,985,144.93	733,481.70	1,987,264.65	716,590.36
127	43,088.19	19,102.89	43,088.19	19,294.63	43,088.19	19,486.37	43,088.19	19,678.11	43,088.19	19,869.85	43,088.19	20,061.59
128	2,505,573.58	559,627.04	2,533,156.78	567,060.24	2,543,109.75	574,575.27	2,543,109.75	582,119.83	2,543,109.75	589,664.39	2,550,851.14	597,208.95
129	84,472.54	37,974.50	84,472.54	38,298.31	84,472.54	38,622.12	84,472.54	38,945.93	84,472.54	39,269.74	84,472.54	39,593.55
130	(94,673.54)	(35,951.46)	(94,673.54)	(36,360.13)	(94,673.54)	(36,768.80)	(94,673.54)	(37,177.47)	(94,673.54)	(37,586.14)	(94,673.54)	(37,994.81)
131	-	(12,105.03)	-	(12,105.03)	-	(12,105.03)	-	(12,105.03)	-	(12,105.03)	-	(12,105.03)
132	20,451.79	5,766.29	20,451.79	5,925.98	19,861.97	6,085.67	19,861.97	6,240.76	19,861.97	6,395.85	19,861.97	6,550.94
133	755,929.81	661,613.43	755,929.81	661,695.32	755,929.81	661,777.21	755,929.81	661,859.10	755,929.81	661,940.99	755,929.81	662,022.88
134	134,305.54	(29,894.89)	134,305.54	(28,867.45)	134,305.54	(27,840.01)	134,305.54	(26,812.57)	134,305.54	(25,785.13)	134,305.54	(24,757.69)
135	59,484.53	20,090.21	59,484.53	20,611.20	59,484.53	21,132.19	59,484.53	21,653.18	59,484.53	22,174.17	59,484.53	22,695.16
136	20,220,243.52	(4,250,271.27)	20,744,219.20	(4,134,519.97)	21,913,827.63	(4,016,222.31)	22,160,868.49	(7,188,191.37)	22,823,927.76	(7,061,413.18)	23,098,590.81	(6,930,365.79)
137	46,600,891.99	12,994,044.44	46,481,176.85	12,910,434.10	46,438,987.95	12,858,897.64	43,339,141.29	11,874,761.52	43,721,819.16	11,856,747.11	43,804,745.42	11,939,454.22
138	11,194,610.42	3,758,857.43	11,200,511.59	3,729,989.00	11,198,864.20	3,712,882.82	11,244,447.94	3,706,207.75	11,329,959.15	3,702,227.91	11,395,118.56	3,724,132.50
139	<b>136,140,201.82</b>	<b>43,314,657.59</b>	<b>136,621,408.74</b>	<b>43,656,049.94</b>	<b>137,756,040.34</b>	<b>44,054,576.30</b>	<b>134,966,712.62</b>	<b>40,240,929.20</b>	<b>136,228,936.41</b>	<b>40,694,995.44</b>	<b>137,280,502.26</b>	<b>41,253,544.97</b>
140												
141	87,719.71	32,238.74	87,719.71	32,309.61	87,719.71	32,380.47	87,719.71	32,451.34	87,719.71	32,522.20	87,719.71	32,593.07
142	-	-	-	-	-	-	-	-	-	-	-	-
143	22,097,038.48	4,474,636.77	22,097,038.48	4,500,159.70	22,097,038.48	4,525,682.63	22,097,038.48	4,551,205.54	22,097,038.48	4,576,728.48	22,097,038.48	4,602,251.42
144	<b>22,184,758.19</b>	<b>4,506,875.51</b>	<b>22,184,758.19</b>	<b>4,532,469.31</b>	<b>22,184,758.19</b>	<b>4,558,063.10</b>	<b>22,184,758.19</b>	<b>4,583,656.88</b>	<b>22,184,758.19</b>	<b>4,609,250.68</b>	<b>22,184,758.19</b>	<b>4,634,844.49</b>
145												
146	<b>1,092,877,865.84</b>	<b>499,612,533.12</b>	<b>1,097,878,957.00</b>	<b>501,747,734.65</b>	<b>1,105,057,401.60</b>	<b>504,191,621.81</b>	<b>1,105,475,242.73</b>	<b>502,359,336.15</b>	<b>1,109,924,586.79</b>	<b>504,900,056.22</b>	<b>1,116,902,344.19</b>	<b>507,268,162.17</b>
147												
148												
149												
150												
151												
152		726,009,290.70		729,343,349.85		732,720,558.30		735,226,566.69		737,790,044.58		743,022,076.08
153	75.17%	43,692,153.49	75.17%	43,745,558.18	75.17%	43,752,217.83	75.17%	43,765,669.01	75.17%	43,864,123.25	75.17%	44,336,805.08
154	74.30%	57,965,699.23	74.30%	58,270,449.38	74.30%	59,106,898.08	74.30%	57,021,132.09	74.30%	57,861,649.61	74.30%	58,175,751.91
155												
156		827,667,143.42		831,359,357.40		835,579,674.21		836,013,367.78		839,515,817.44		845,534,633.07
157												
158		355,202,929.90		356,554,963.54		358,089,078.43		359,533,201.34		361,133,539.03		362,566,654.50
159		23,161,400.69		23,415,565.36		23,677,811.94		23,940,255.33		24,202,810.84		24,445,527.58
160		9,289,454.54		9,291,886.03		9,328,779.71		6,235,833.98		6,313,688.45		6,488,783.15
161												
162		387,653,785.12		389,262,414.92		391,095,670.08		389,709,290.65		391,650,038.31		393,500,965.23

Exh. KMH-8  
Docket UG-200568  
Page 33 of 81

Cascade Natural Gas Corporation  
UG 20\_\_\_\_\_  
MCP WP-1.3  
Plant in Service & Accumulated Depreciation  
Twelve Months Ended December 31, 2019

Line No.	X	Y	Z	AA	AB	AC	AD	AE
	Oct-2019 Plant	Oct-2019 Reserve	Nov-2019 Plant	Nov-2019 Reserve	Dec-2019 Plant	Dec-2019 Reserve	Average of Monthly Avg Pl	Average of Monthly Avg Reserve
1								
2	73,666.72	73,666.82	73,666.72	73,666.82	73,666.72	73,666.72	73,666.72	73,666.82
3	113,374.44	15,219.71	113,374.44	15,455.91	113,374.44	15,692.11	113,374.44	14,274.91
4	1,016,861.10	55,081.56	1,016,861.10	57,200.02	1,016,861.10	59,318.48	1,016,861.10	46,607.72
5	1,817,585.20	83,306.08	1,817,585.20	87,092.72	1,817,585.20	90,879.36	1,817,585.20	68,159.52
6	13,130.54	-	13,130.54	-	13,130.54	-	13,130.54	-
7	7,692.66	6,671.66	7,692.66	6,681.79	7,692.66	6,691.92	7,692.66	6,631.14
8	6,203,474.80	3,711,437.33	6,203,474.80	3,720,845.93	6,203,474.80	3,730,254.53	6,203,474.80	3,673,802.93
9	36,161.70	(3,996.30)	36,161.70	(3,983.95)	36,161.70	(3,971.60)	36,161.70	(4,045.70)
10	235,020.00	10,416.61	235,020.00	10,784.81	235,020.00	11,153.01	235,020.00	8,943.81
11	141,860.15	-	141,860.15	-	141,860.15	-	142,706.71	-
12	-	(655.47)	-	(655.47)	-	-	-	(628.16)
13	363,784.97	263,420.06	363,784.97	263,789.91	363,784.97	263,504.29	363,784.97	261,913.35
14	21,639,150.96	5,407,823.26	21,692,115.09	5,421,833.10	21,829,158.44	5,443,378.32	20,148,930.79	5,376,315.76
15	49,069,094.31	15,404,430.79	49,142,622.76	15,573,310.26	49,535,595.83	15,741,269.39	47,263,307.93	14,759,791.38
16	40,425,636.72	24,851,610.65	40,421,612.53	24,925,597.35	40,643,375.30	24,982,388.82	39,753,108.53	24,590,274.13
17	11,004,653.49	3,412,773.90	11,034,970.21	3,430,381.35	11,123,787.66	3,441,715.64	10,824,365.56	3,389,717.86
18	46,880,968.02	17,413,105.93	47,422,160.06	17,548,901.04	47,881,219.50	17,690,092.91	45,279,466.14	16,830,437.74
19	12,900,367.16	19,789,680.62	12,894,722.27	19,761,323.85	12,890,838.57	19,737,147.85	12,900,685.08	19,667,644.07
20	9,708,494.01	3,944,080.70	9,712,786.41	3,957,187.36	9,717,462.23	3,971,953.69	9,690,711.12	3,889,994.91
21	2,410,067.63	802,701.49	2,409,988.66	805,474.12	2,441,943.67	808,988.32	2,291,792.36	799,878.48
22	-	(256.08)	-	(256.08)	-	-	-	(245.41)
23	493,301.43	309,237.99	493,301.43	309,237.99	493,301.43	309,237.99	493,301.43	309,237.99
24	-	11,145.13	-	11,145.13	-	-	-	10,680.75
25	4,516,789.81	1,218,895.16	4,516,789.81	1,223,562.51	4,516,779.63	1,239,374.99	4,516,456.59	1,200,691.45
26	72,240.02	46,366.12	72,240.02	47,411.79	72,240.02	48,457.46	72,240.02	42,183.44
27	106,237.48	34,836.29	106,237.48	35,277.18	106,237.48	35,718.07	106,237.48	33,072.73
28	67,111.78	44,530.07	67,111.78	44,706.24	67,111.78	44,882.41	81,129.01	56,723.32
29	3,745,026.33	1,474,940.24	3,946,238.67	1,494,133.50	4,251,446.10	1,514,357.97	3,776,212.62	1,403,652.33
30	-	-	-	-	-	-	-	-
31	1,543,685.64	417,698.78	1,543,685.64	422,278.38	1,555,929.20	426,857.98	1,532,464.79	403,963.35
32	868,888.67	(445,249.86)	868,888.67	(441,499.15)	966,321.15	(445,256.66)	843,611.76	(396,387.42)
33	341,752.17	68,962.38	341,752.17	69,850.93	341,685.37	70,739.48	339,789.46	65,427.24
34	190,417.76	121,403.52	190,417.76	122,127.11	190,417.76	122,850.70	190,417.76	118,509.16
35	295,285.80	119,529.60	295,285.80	121,835.29	295,285.80	124,140.98	295,285.80	110,306.84
36	1,040,813.32	611,912.89	1,040,813.32	612,025.64	1,040,813.32	612,138.39	1,040,813.32	611,461.89
37	79,223.14	64,776.67	79,223.14	65,382.73	79,223.14	65,988.79	79,223.14	62,352.43
	7,208.81	(12.92)	7,208.81	50.22	7,208.81	113.36	7,208.81	(265.48)
38	<i>217,429,026.74</i>	<i>99,339,491.38</i>	<i>218,322,784.77</i>	<i>99,792,156.33</i>	<i>220,069,994.47</i>	<i>100,233,725.67</i>	<i>211,550,218.34</i>	<i>97,484,745.26</i>

Cascade Natural Gas Corporation  
UG 20 \_\_\_\_\_  
MCP WP-1.3  
Plant in Service & Accumulated Depreciation  
Twelve Months Ended December 31, 2019

Line No.	X	Y	Z	AA	AB	AC	AD	AE
	Oct-2019 Plant	Oct-2019 Reserve	Nov-2019 Plant	Nov-2019 Reserve	Dec-2019 Plant	Dec-2019 Reserve	Average of Monthly Avg Pl	Average of Monthly Avg Reserve
39								
40	138,157.95	138,157.97	138,157.95	138,157.97	138,157.95	138,157.95	138,157.95	138,157.97
41	-	-	-	-	-	-	-	-
42	12,647.45	1,524.31	12,647.45	1,577.01	12,647.45	1,629.71	12,647.45	1,313.51
43	45,037.37	5,535.97	45,037.37	5,629.80	45,037.37	5,723.63	45,037.37	5,160.65
44	1,218,966.19	121,357.48	1,218,966.19	123,896.99	1,218,966.19	126,436.50	1,218,966.19	111,199.44
45	2,333,239.53	105,632.84	2,333,239.53	110,493.76	2,333,239.53	115,354.68	2,333,239.53	86,189.16
46	8,000.90	233.38	8,000.90	250.05	8,000.90	266.72	8,000.90	166.70
47	211,404.97	-	211,404.97	-	211,404.97	-	211,404.97	-
48	1,018,396.75	806,422.78	1,018,396.75	807,763.67	1,018,396.75	809,104.56	1,018,396.75	801,059.22
49	15,900,055.62	11,277,498.95	15,900,055.62	11,301,575.50	15,900,055.62	11,325,653.23	15,948,311.74	11,257,557.35
50	144,661.10	155,041.56	144,661.10	155,090.99	144,661.10	155,140.42	144,661.10	154,843.84
51	1,922,322.92	742,356.83	1,922,322.92	745,368.47	1,922,322.92	748,380.11	1,922,322.92	730,310.27
52	316,965.80	613.48	316,965.80	613.48	316,965.80	613.48	305,094.22	488.08
53	702,922.71	678,696.71	702,922.71	679,411.35	702,922.71	680,125.99	702,922.71	675,838.15
54	153,253,677.31	37,095,357.27	155,549,589.37	37,248,965.94	159,069,534.16	37,410,983.57	153,135,954.12	36,523,454.66
55	148,303,899.88	43,227,156.19	149,221,778.67	43,734,678.66	151,836,907.29	44,242,872.24	142,265,077.03	41,294,333.45
56	117,973,295.04	84,887,392.07	118,237,750.54	85,057,431.27	118,986,847.07	85,235,842.78	117,219,682.23	84,121,922.98
57	2,097,766.77	1,494,963.84	2,097,766.77	1,498,075.53	2,097,766.77	1,501,187.22	2,097,766.77	1,482,517.08
58	24,242,516.46	6,220,048.04	24,548,567.70	6,228,926.65	25,599,862.80	6,268,204.36	23,329,998.00	6,141,606.91
59	143,370,497.23	53,968,448.85	144,375,197.65	54,408,081.26	146,616,703.04	54,842,146.78	137,961,680.30	52,215,575.86
60	62,167,487.27	94,565,449.41	62,152,142.09	94,506,664.21	62,126,401.86	94,458,601.31	62,154,708.65	94,002,857.26
61	-	0.01	-	0.01	-	0.01	-	0.01
62	24,143,286.52	11,544,598.16	24,151,932.48	11,577,400.66	24,129,820.09	11,609,933.00	24,082,228.91	11,408,301.18
63	9,623,421.22	4,062,865.35	9,642,433.22	4,075,168.64	9,718,288.60	4,089,802.52	9,522,509.64	4,014,818.30
64	-	(305.76)	-	(305.76)	-	-	-	(293.02)
65	2,558,710.29	-	2,558,710.29	-	2,549,877.40	-	2,176,804.69	-
66	7,933.28	4,703.88	7,933.28	4,703.88	7,933.28	4,703.88	7,933.28	4,703.88
67	12,360,374.58	4,904,167.69	12,383,866.98	4,916,434.06	12,467,225.67	4,929,230.72	11,544,346.17	4,856,704.70
68	114,979.17	54,179.38	114,979.17	55,843.70	114,769.47	57,508.02	106,960.65	48,023.00
69	446,171.05	141,963.07	446,171.05	143,814.68	446,098.85	145,666.29	444,727.42	134,595.27
70	203,549.89	98,255.84	203,549.89	98,790.16	203,549.89	99,324.48	207,262.00	99,430.10
71	11,221,880.85	3,581,881.02	11,021,655.40	3,496,945.23	11,625,924.47	3,502,362.43	11,134,715.82	3,645,649.31
72	23,837.02	12,752.59	23,837.02	12,858.66	23,837.02	12,964.73	23,837.02	12,328.31
73	4,984,424.64	1,428,874.83	4,984,424.64	1,443,661.96	5,008,038.10	1,458,449.09	4,940,137.34	1,383,997.33
74	131,231.02	122,300.62	131,231.02	122,501.84	131,231.02	122,703.06	131,231.02	121,495.74
75	5,249.37	(1,736.66)	5,249.37	(1,716.54)	5,249.37	(1,696.42)	10,255.20	3,154.15
76	2,021,410.82	(743,214.12)	2,139,026.92	(734,488.36)	2,099,536.96	(1,005,357.87)	2,205,786.14	(691,002.10)
77	553,326.53	157,934.60	553,326.53	159,373.25	553,326.53	160,811.90	566,392.75	158,731.97
78	194,717.30	129,589.00	194,717.30	130,328.93	194,717.30	131,068.86	194,717.30	126,629.28
79	924,622.43	356,694.21	924,622.43	363,913.97	924,622.43	371,133.73	924,622.43	327,815.17
80	3,204,655.82	2,490,308.27	3,204,655.82	2,490,655.44	3,235,888.50	2,491,002.61	3,205,449.76	2,488,919.67
81	321,462.03	243,838.51	321,462.03	246,297.69	321,462.03	248,756.87	321,611.84	233,999.72
82	14,274.33	890.47	14,274.33	1,015.49	14,274.33	1,140.51	14,274.33	390.39
83	<b>748,441,437.38</b>	<b>364,082,428.89</b>	<b>753,183,631.22</b>	<b>365,355,850.15</b>	<b>764,082,473.56</b>	<b>366,495,933.66</b>	<b>733,939,834.60</b>	<b>358,122,944.88</b>

Exh. KMH-8  
Docket UG-200568  
Page 35 of 81

Cascade Natural Gas Corporation  
UG 20 \_\_\_\_\_  
MCP WP-1.3  
Plant in Service & Accumulated Depreciation  
Twelve Months Ended December 31, 2019

Line No.	X	Y	Z	AA	AB	AC	AD	AE
	Oct-2019 Plant	Oct-2019 Reserve	Nov-2019 Plant	Nov-2019 Reserve	Dec-2019 Plant	Dec-2019 Reserve	Average of Monthly Avg Pl	Average of Monthly Avg Reserve
84								
85	152,066.08	-	152,066.08	-	152,066.08	-	152,066.08	-
86	1,826,757.90	1,172,114.37	1,826,757.90	1,187,337.35	-	-	1,750,642.99	1,061,115.77
87	2,073,631.63	839,366.92	2,073,631.63	856,647.18	2,073,631.63	873,927.44	2,097,084.80	792,741.63
88	22,810.46	6,255.96	22,810.46	6,446.05	14,664.05	4,266.14	22,449.16	5,397.27
89	430,112.44	78,853.94	430,112.44	82,438.21	430,112.44	86,022.48	430,112.44	64,516.86
90	119,700.04	5,512.72	119,700.04	6,510.22	50,760.55	1,122.49	77,192.15	2,138.91
91	-	-	-	-	-	-	-	-
92	603,382.80	4,188.48	603,382.80	8,376.96	1,191,253.08	12,565.44	200,481.25	1,570.68
93	4,188,146.93	2,294,030.71	4,188,146.93	2,320,869.75	4,188,146.93	2,347,708.79	4,188,146.93	2,186,674.55
94	695,173.17	427,630.92	695,173.17	431,767.20	695,173.17	435,903.48	695,173.17	411,085.80
95	2,037,970.86	1,178,196.92	2,037,970.86	1,190,322.85	2,037,970.86	1,202,448.78	2,037,970.86	1,129,693.20
96	17,063,587.22	8,811,285.35	17,063,587.22	8,906,130.46	17,063,587.22	9,000,975.57	17,063,587.22	8,431,904.91
97	541,240.59	255,289.67	541,240.59	258,298.07	541,240.59	261,306.47	541,240.59	243,256.07
98	133,873.49	16,366.77	133,873.49	17,110.88	133,873.49	17,854.99	133,873.49	13,390.33
99	55,564.55	3,395.06	55,564.55	3,703.91	55,564.55	4,012.76	55,564.55	2,159.66
100	7,720.22	7,720.22	7,720.22	7,720.22	7,720.22	7,720.22	7,720.22	7,720.22
101	30,627.77	24,672.33	30,627.77	25,523.10	30,627.77	26,373.87	30,627.77	21,269.25
102	14,271.50	14,271.50	14,271.50	14,271.50	14,271.50	14,271.50	14,271.50	14,271.50
103	116,864.94	60,382.41	116,864.94	62,330.16	116,864.94	64,277.91	116,864.94	52,591.41
104	102,398.32	37,525.67	102,398.32	39,232.31	102,398.32	40,938.95	102,398.32	30,699.11
105	637,990.93	-	637,990.93	-	637,921.70	-	637,070.12	-
106	-	-	-	-	14,573.87	-	607.24	-
107	131,168.49	131,168.49	131,168.49	131,168.49	131,168.49	131,168.49	131,168.49	125,205.18
108	3,004,957.37	2,587,987.15	3,004,957.37	2,623,771.18	3,004,957.37	2,659,555.21	3,004,957.37	2,444,851.03
109	585,144.89	423,091.96	585,144.89	430,060.06	585,144.89	437,028.16	585,144.89	395,219.56
110	20,560.65	14,422.33	20,560.65	14,667.17	20,560.65	14,912.01	20,560.65	13,442.97
111	2,996,321.40	1,122,248.54	2,996,321.40	1,157,929.73	2,316,740.37	922,893.85	2,968,005.52	968,243.90
112	654,150.74	171,845.51	654,150.74	179,635.36	654,150.74	187,425.21	654,260.84	140,684.80
113	123,571.06	14,715.30	123,571.06	16,186.83	123,571.06	17,658.36	123,571.06	8,829.18
114	-	-	-	-	220,234.71	-	9,176.45	-
115	-	-	167,698.90	-	166,354.96	1,746.86	20,906.37	72.79
116	-	-	-	-	2,784,867.69	1,482,032.63	116,036.15	61,751.36
117	94,899.76	-	94,899.76	-	94,899.76	-	94,899.76	-
118	422,081.87	417,264.10	422,081.87	417,693.22	421,631.54	418,122.34	413,478.32	417,555.39
119	954,713.11	696,776.96	954,713.11	696,776.96	954,713.11	696,776.96	954,713.11	696,776.96
120	5,977,486.19	5,602,871.98	5,977,486.19	5,609,048.72	5,977,291.50	5,615,225.46	5,970,790.82	5,578,177.22
121	3,178,999.78	1,501,201.66	3,178,999.78	1,544,224.12	3,494,588.66	1,587,246.58	3,177,465.15	1,329,899.80
122	158,310.35	(170,400.97)	158,310.35	(168,109.43)	158,310.35	(165,817.89)	158,310.35	(179,567.13)

Cascade Natural Gas Corporation  
UG 20 \_\_\_\_\_  
MCP WP-1.3  
Plant in Service & Accumulated Depreciation  
Twelve Months Ended December 31, 2019

Line No.	X	Y	Z	AA	AB	AC	AD	AE
	Oct-2019 Plant	Oct-2019 Reserve	Nov-2019 Plant	Nov-2019 Reserve	Dec-2019 Plant	Dec-2019 Reserve	Average of Monthly Avg Pl	Average of Monthly Avg Reserve
123	1,283,071.61	113,580.59	1,283,071.61	118,905.34	1,283,046.32	124,230.09	1,281,729.35	92,291.56
124	2,994,409.61	2,994,409.62	2,994,409.61	2,994,409.62	2,994,409.61	2,994,409.61	2,994,409.61	2,994,409.62
125	7,723.92	6,269.44	7,723.92	6,289.72	7,723.92	6,310.00	7,723.92	6,188.32
126	2,017,208.58	717,755.65	1,958,953.45	676,442.58	2,137,291.48	686,482.22	1,930,997.66	717,958.25
127	43,088.19	20,253.33	52,521.20	20,445.07	52,364.87	20,678.79	44,260.80	19,488.12
128	2,662,728.45	604,776.48	2,663,853.04	612,675.91	2,695,786.50	620,578.67	2,545,256.80	575,548.70
129	84,472.54	39,917.36	84,472.54	40,241.17	84,472.54	40,564.98	85,755.52	39,896.24
130	(94,673.54)	(38,403.48)	(94,673.54)	(38,812.15)	(94,673.54)	(51,325.86)	(94,757.85)	(37,272.81)
131	-	(12,105.03)	-	(12,105.03)	-	0.01	-	(11,600.65)
132	19,861.97	6,706.03	19,861.97	6,861.12	19,861.97	7,016.21	20,132.30	6,078.77
133	755,929.81	662,104.77	755,929.81	662,186.66	1,168,410.55	662,268.55	773,116.51	661,777.21
134	134,305.54	(23,730.25)	134,305.54	(22,702.81)	134,305.54	(21,675.37)	134,305.54	(27,840.01)
135	59,484.53	23,216.15	59,484.53	23,737.14	59,484.53	24,258.13	59,484.53	21,132.19
136	23,580,421.12	(6,798,365.26)	23,884,955.82	(6,663,829.28)	21,564,736.03	(7,585,645.30)	20,957,380.70	(5,603,648.58)
137	44,252,641.89	11,918,561.15	44,159,593.71	11,831,499.85	43,437,209.13	11,331,238.50	45,724,005.04	12,581,051.60
138	11,443,243.83	3,722,911.87	11,489,303.62	3,685,039.20	11,519,764.66	3,690,670.44	11,278,926.77	3,734,465.17
139	<b>138,400,175.55</b>	<b>41,708,111.35</b>	<b>138,777,723.23</b>	<b>42,019,372.90</b>	<b>137,725,802.92</b>	<b>40,957,731.18</b>	<b>136,501,318.29</b>	<b>42,243,263.84</b>
140								
141	87,719.71	32,663.93	87,719.71	32,734.80	86,636.74	32,361.68	87,674.59	32,361.97
142	-	-	-	-	-	-	-	-
143	22,097,038.48	4,627,774.33	22,097,038.48	4,653,297.25	26,251,194.29	4,656,844.23	22,270,128.31	4,524,766.95
144	<b>22,184,758.19</b>	<b>4,660,438.26</b>	<b>22,184,758.19</b>	<b>4,686,032.05</b>	<b>26,337,831.03</b>	<b>4,689,205.91</b>	<b>22,357,802.89</b>	<b>4,557,128.93</b>
145								
146	<b>1,126,455,397.86</b>	<b>509,790,469.88</b>	<b>1,132,468,897.41</b>	<b>511,853,411.43</b>	<b>1,148,216,101.98</b>	<b>512,376,596.42</b>	<b>1,104,349,174.12</b>	<b>502,408,082.91</b>
147								
148								
149								
150								
151								
152		748,441,437.38		753,183,631.22		764,082,473.56		
153	75.17%	44,443,412.11	75.17%	44,533,617.14	75.17%	46,007,116.78		
154	74.30%	58,902,295.98	74.30%	59,093,652.89	74.30%	56,855,630.40		
155								
156		851,787,145.47		856,810,901.25		866,945,220.74	Total WA Plant in Service (A)	835,867,891.50
157								
158		364,082,428.89		365,355,850.15		366,495,933.66		
159		24,704,623.20		24,931,380.67		25,198,087.15		
160		6,570,429.07		6,577,563.36		5,525,143.88		
161								
162		395,357,481.15		396,864,794.18		397,219,164.69	Total WA Accum. Deprec. (U)	389,781,047.95

Cascade Natural Gas Corporation  
UG 20  
MCP WP-14  
Advance for Construction & Deferred Taxes  
Twelve Months Ended December 31, 2019

Line No.	A	B	C	D	E	F	G	H	I	J	K	LTD	M
1							Ledger Type	AA	UW	UO	AA	UW	UO
2							Year	2018	2018	2018	2019	2019	2019
3							Format	LTD	LTD	LTD	LTD	LTD	LTD
4							Period	12	12	12	1	1	1
5							Currency	***	***	***	***	***	***
6													
7		CO	BUS UNIT	OBJ	SUB ACCT	S/L TYPE	S/L NAME						
8		<b>CUSTOMER ADVANCES FOR CONSTRUCTION:</b>											
9		00047	47WA	2520	2000.2900	*	*	-	-	-	-	-	-
10		00047	*	2520	000.2000	*	*	(3,418,947)	(3,255,123)	(163,824)	(3,302,749)	(3,146,448)	(156,300)
11		00047	47	2520	300	*	*	117,300	108,675	8,625	-	-	-
12		00047	47	2520	2991	*	*	-	0	(0)	-	0	(0)
13		00047	47	2520	2992	*	*	(1,014,253)	(758,935)	(255,319)	(1,014,253)	(762,301)	(251,952)
14		00047	47	2520	2993	*	*	-	-	-	-	-	-
15								<b>(4,315,901)</b>	<b>(3,905,383)</b>	<b>(410,518)</b>	<b>(4,317,002)</b>	<b>(3,908,749)</b>	<b>(408,253)</b>
16										0			0
17		<b>DEFERRED TAXES:</b>											
18		00047	47	2820	96301	*	*	(99,638,867)	(76,751,820)	(22,887,048)	(99,562,756)	(75,209,706)	(24,353,050)
19		00047	47OR	2820	96301	*	*	-	-	-	-	-	-
20		00047	47WA	2820	96301	*	*	-	-	-	-	-	-
21		00047	47	2830	96302	*	*	(153,482)	(118,227)	(35,255)	(152,778)	(115,408)	(37,369)
22		00047	47OR	2830	96302	*	*	-	-	-	-	-	-
23		00047	47WA	2830	96302	*	*	-	-	-	-	-	-
24		00047	47	1900	96303	*	*	680,832	524,445	156,387	681,059	514,472	166,587
25		00047	47OR	1900	96303	*	*	-	-	-	-	-	-
26		00047	47WA	1900	96303	*	*	-	-	-	-	-	-
27		00047	47WA	2820	96304	*	*	-	-	-	-	-	-
28		00047	47WA	1900	96305	*	*	248,713	248,713	-	246,410	246,410	-
29		00047	47OR	1900	96305	*	*	65,441	-	65,441	64,078	-	64,078
30		00047	47OR	2820	96304	*	*	-	-	-	-	-	-
31		00047	47OR	2820	86301	*	*	(4,420,542)	-	(4,420,542)	(4,433,551)	-	(4,433,551)
32		00047	47OR	2830	86302	*	*	(13,434)	-	(13,434)	(13,372)	-	(13,372)
33		00047	47OR	1900	86303	*	*	59,590	-	59,590	59,610	-	59,610
34		00047	47OR	1900	86305	*	*	(2,574)	-	(2,574)	(2,527)	-	(2,527)
35								<b>(103,174,323)</b>	<b>(76,096,889)</b>	<b>(27,077,434)</b>	<b>(103,113,826)</b>	<b>(74,564,233)</b>	<b>(28,549,594)</b>

Cascade Natural Gas Corporation  
UG 20  
MCP WP-1.4  
Advance for Construction & Deferred Taxes  
Twelve Months Ended December 31, 2019

Line No.	A	B	C	D	E	F	G	H	I	J	K	LTD	M
30	<b><u>OTHER DEFERRED TAXES:</u></b>												
31	State Grossup	00047		1900	861			(7,249)			(7,165)		
32	State FAS 109 adj	00047		1900	862			2,574			2,527		
34	State Non-current deferred Tax	00047		1900	865			1,007,437			1,007,189		
35	State Current Deferred Tax	00047		1900	875			145,397			148,421		
36	Federal Grossup	00047		1900	961			(82,825)			(81,863)		
37	Federal FAS 109 adj	00047		1900	962			(314,154)			(310,488)		
39	Federal Non-current deferred Tax	00047		1900	965			11,510,145			11,507,312		
40	Federal Current Deferred Tax	00047		1900	975			1,661,185			1,695,741		
41								13,922,510			13,961,674		
42													
43	State Grossup	00047		2820	861			895,436			891,842		
44	State FAS 109 adj	00047		2820	862			(798,534)			(793,515)		
46	State Non-current deferred Tax	00047		2820	865			492,728			491,067		
47	State Current Deferred Tax	00047		2820	875			0			0		
48	Federal Grossup	00047		2820	961			10,230,520			10,189,451		
49	Federal FAS 109 adj	00047		2820	962			39,297,043			39,137,350		
51	Federal Non-current deferred Tax	00047		2820	965			347,878			328,899		
52	Federal Current Deferred Tax	00047		2820	975			0			0		
53								50,465,071			50,245,093		
54													
55	State Grossup	00047		2830	861			167,522			165,691		
56	State FAS 109 adj	00047		2830	862			(94,507)			(92,538)		
58	State Non-current deferred Tax	00047		2830	865			(3,065,781)			(3,181,548)		
59	State Current Deferred Tax	00047		2830	875			0			0		
60	Federal Grossup	00047		2830	961			1,913,970			1,893,055		
61	Federal FAS 109 adj	00047		2830	962			7,294,681			7,214,029		
63	Federal Non-current deferred Tax	00047		2830	965			(40,255,924)			(41,475,441)		
64	Federal Current Deferred Tax	00047		2830	975			0			0		
65								(34,040,038)			(35,476,752)		
66													
67								(72,826,780.52)			(74,383,811.92)		
68													
69						T/B Total-1900		14,974,512			15,010,304		
70						T/B Total-2820		(53,594,339)			(53,751,214)		
71						T/B Total-2830		(34,206,954)			(35,642,902)		
72								(72,826,781)			(74,383,812)		

**Figures are exported from JDE the company's accounting software.**

Cascade Natural Gas Corporation  
UG 20  
MCP WP-1.4  
Advance for Construction & Deferred Taxes  
Twelve Months Ended December 31, 2019

Line No.	N	O	P	Q	R	S	T	U	V	W	X	Y
1	AA	UW	UO	AA	UW	UO	AA	UW	UO	AA	UW	UO
2	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019
3	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD
4	2	2	2	3	3	3	4	4	4	5	5	5
5	***	***	***	***	***	***	***	***	***	***	***	***
6												
7												
8												
9	-	-	-	-	-	-	-	-	-	-	-	-
10	(3,311,184)	(3,146,448)	(164,735)	(3,337,179)	(3,146,448)	(190,731)	(3,333,158)	(3,142,836)	(190,322)	(3,338,816)	(3,142,440)	(196,376)
11	-	-	-	77,104	74,254	2,850	77,104	74,254	2,850	77,104	74,254	2,850
12	-	0	(0)	-	0	(0)	-	0	(0)	-	0	(0)
13	(1,014,253)	(762,301)	(251,952)	(998,215)	(750,245)	(247,970)	(961,009)	(722,277)	(238,732)	(961,009)	(722,277)	(238,732)
14	-	-	-	-	-	-	-	-	-	-	-	-
15	(4,325,437)	(3,908,749)	(416,688)	(4,258,291)	(3,822,439)	(435,851)	(4,217,063)	(3,790,859)	(426,204)	(4,222,721)	(3,790,463)	(432,258)
16			0			-			-			-
17												
18	(99,486,645)	(75,152,212)	(24,334,433)	(99,410,534)	(75,094,718)	(24,315,817)	(99,334,423)	(75,037,223)	(24,297,200)	(0)	(0)	0
19	-	-	-	-	-	-	-	-	-	(22,343,046)	-	(22,343,046)
20	-	-	-	-	-	-	-	-	-	(76,915,266)	(76,915,266)	-
21	(152,074)	(114,877)	(37,197)	(151,370)	(114,345)	(37,025)	(150,666)	(113,813)	(36,853)	0	(0)	0
22	-	-	-	-	-	-	-	-	-	(36,681)	-	(36,681)
23	-	-	-	-	-	-	-	-	-	(113,281)	(113,281)	-
24	682,798	515,786	167,012	672,259	507,825	164,435	671,430	507,198	164,232	-	-	-
25	-	-	-	-	-	-	-	-	-	39,907	-	39,907
26	-	-	-	-	-	-	-	-	-	632,690	632,690	-
27	-	-	-	-	-	-	-	-	-	-	-	-
28	244,107	244,107	-	241,804	241,804	-	239,501	239,501	-	237,198	237,198	-
29	62,714	-	62,714	61,351	-	61,351	59,988	-	59,988	58,624	-	58,624
30	-	-	-	-	-	-	-	-	-	-	-	-
31	(4,446,559)	-	(4,446,559)	(4,459,567)	-	(4,459,567)	(4,472,575)	-	(4,472,575)	(4,485,583)	-	(4,485,583)
32	(13,310)	-	(13,310)	(13,249)	-	(13,249)	(13,187)	-	(13,187)	(13,126)	-	(13,126)
33	59,763	-	59,763	58,840	-	58,840	58,768	-	58,768	58,870	-	58,870
34	(2,479)	-	(2,479)	(2,431)	-	(2,431)	(2,384)	-	(2,384)	(2,336)	-	(2,336)
35	(103,051,685)	(74,507,195)	(28,544,489)	(103,002,897)	(74,459,433)	(28,543,463)	(102,943,548)	(74,404,337)	(28,539,212)	(102,882,030)	(76,158,659)	(26,723,371)



Cascade Natural Gas Corporation  
UG 20  
MCP WP-1.4  
Advance for Construction & Deferred Taxes  
Twelve Months Ended December 31, 2019

Line No.	N	O	P	Q	R	S	T	U	V	W	X	Y
30												
31	(7,081)			(6,997)			(6,913)			(6,828)		
32	2,479			2,431			2,384			2,336		
34	1,005,953			1,003,898			1,001,033			418,898		
35	128,771			129,857			112,857			114,490		
36	(80,901)			(79,939)			(78,977)			(78,015)		
37	(306,821)			(303,155)			(299,489)			(295,823)		
39	11,493,191			11,469,719			11,436,978			4,785,985		
40	1,471,236			1,483,644			1,289,415			1,308,074		
41	13,706,826			13,699,459			13,457,287			6,249,117		
42												
43	888,247			884,652			881,058			877,463		
44	(788,496)			(783,477)			(778,458)			(773,440)		
46	491,190			494,874			495,326			494,892		
47	0			0			0			0		
48	10,148,382			10,107,312			10,066,243			10,025,174		
49	38,977,657			38,817,964			38,658,270			38,498,577		
51	330,303			372,396			377,560			372,597		
52	0			0			0			0		
53	50,047,282			49,893,722			49,699,999			49,495,264		
54												
55	163,861			162,030			160,199			158,369		
56	(90,569)			(88,600)			(86,631)			(84,662)		
58	(3,564,694)			(3,952,969)			(3,937,409)			(3,324,361)		
59	0			0			0			0		
60	1,872,139			1,851,223			1,830,308			1,809,392		
61	7,133,377			7,052,726			6,972,074			6,891,423		
63	(45,749,804)			(50,082,769)			(49,801,847)			(42,694,513)		
64	0			0			0			0		
65	(40,235,690)			(45,058,358)			(44,863,306)			(37,244,352)		
66												
67	(79,533,267.27)			(84,468,074.31)			(84,649,568.93)			(84,382,001.22)		
68												
69	14,753,730			14,731,282			14,484,590			7,274,070		
70	(53,885,922)			(53,976,379)			(54,106,999)			(54,248,632)		
71	(40,401,075)			(45,222,977)			(45,027,160)			(37,407,440)		
72	(79,533,267)			(84,468,074)			(84,649,569)			(84,382,001)		

Cascade Natural Gas Corporation  
UG 20  
MCP WP-1.4  
Advance for Construction & Deferred Taxes  
Twelve Months Ended December 31, 2019

Line No.	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK
1	AA	UW	UO	AA	UW	UO	AA	UW	UO	AA	UW	UO
2	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019
3	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD
4	6	6	6	7	7	7	8	8	8	9	9	9
5	***	***	***	***	***	***	***	***	***	***	***	***
6												
7												
8												
9	-	-	-	-	-	-	-	-	-	-	-	-
10	(3,338,816)	(3,142,440)	(196,376)	(3,336,013)	(3,142,440)	(193,574)	(3,339,863)	(3,142,440)	(197,423)	(3,340,259)	(3,142,836)	(197,423)
11	77,104	74,254	2,850	77,104	74,254	2,850	77,104	74,254	2,850	140,366	128,347	12,019
12	-	0	(0)	-	0	(0)	-	0	(0)	-	0	(0)
13	(961,009)	(722,277)	(238,732)	(961,009)	(722,277)	(238,732)	(961,009)	(722,277)	(238,732)	(940,393)	(706,780)	(233,613)
14	-	-	-	-	-	-	-	-	-	-	-	-
15	(4,222,721)	(3,790,463)	(432,258)	(4,219,919)	(3,790,463)	(429,456)	(4,223,768)	(3,790,463)	(433,305)	(4,140,286)	(3,721,269)	(419,017)
16												
17												
18	(0)	(0)	0	(0)	(0)	0	(0)	(0)	0	(0)	(0)	0
19	(22,325,913)	-	(22,325,913)	(22,308,781)	-	(22,308,781)	(22,291,648)	-	(22,291,648)	(22,274,516)	-	(22,274,516)
20	(76,856,288)	(76,856,288)	-	(76,797,309)	(76,797,309)	-	(76,738,331)	(76,738,331)	-	(76,679,352)	(76,679,352)	-
21	0	(0)	0	0	(0)	0	0	(0)	0	0	(0)	0
22	(36,508)	-	(36,508)	(36,336)	-	(36,336)	(36,164)	-	(36,164)	(35,992)	-	(35,992)
23	(112,749)	(112,749)	-	(112,218)	(112,218)	-	(111,686)	(111,686)	-	(111,154)	(111,154)	-
24	-	-	-	-	-	-	-	-	-	-	-	-
25	39,907	-	39,907	39,329	-	39,329	40,123	-	40,123	38,232	-	38,232
26	632,690	632,690	-	632,690	632,690	-	632,690	632,690	-	621,617	621,617	-
27	-	-	-	-	-	-	-	-	-	-	-	-
28	234,896	234,896	-	232,593	232,593	-	230,290	230,290	-	227,987	227,987	-
29	57,261	-	57,261	55,897	-	55,897	54,534	-	54,534	53,171	-	53,171
30	-	-	-	-	-	-	-	-	-	-	-	-
31	(4,498,592)	-	(4,498,592)	(4,511,600)	-	(4,511,600)	(4,524,608)	-	(4,524,608)	(4,537,616)	-	(4,537,616)
32	(13,064)	-	(13,064)	(13,002)	-	(13,002)	(12,941)	-	(12,941)	(12,879)	-	(12,879)
33	58,870	-	58,870	58,819	-	58,819	58,889	-	58,889	57,754	-	57,754
34	(2,288)	-	(2,288)	(2,241)	-	(2,241)	(2,193)	-	(2,193)	(2,145)	-	(2,145)
35	(102,821,780)	(76,101,452)	(26,720,328)	(102,762,158)	(76,044,244)	(26,717,914)	(102,701,045)	(75,987,037)	(26,714,008)	(102,654,893)	(75,940,902)	(26,713,991)

Cascade Natural Gas Corporation  
UG 20  
MCP WP-1.4  
Advance for Construction & Deferred Taxes  
Twelve Months Ended December 31, 2019

Line No.	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK
30												
31	(6,744)			(6,660)			(6,576)			(6,492)		
32	2,288			2,241			2,193			2,145		
34	408,252			407,353			405,582			404,370		
35	117,215			119,155			121,274			120,859		
36	(77,054)			(76,092)			(75,130)			(74,168)		
37	(292,156)			(288,490)			(284,824)			(281,158)		
39	4,664,357			4,654,083			4,633,847			4,620,000		
40	1,339,200			1,361,362			1,385,573			1,380,832		
41	6,155,358			6,172,952			6,181,939			6,166,389		
42												
43	873,868			870,274			866,679			863,085		
44	(768,421)			(763,402)			(758,383)			(753,364)		
46	494,416			494,046			499,096			500,832		
47	0			0			0			0		
48	9,984,105			9,943,037			9,901,968			9,860,899		
49	38,338,884			38,179,195			38,019,501			37,859,808		
51	367,162			362,935			420,633			440,461		
52	0			0			0			0		
53	49,290,015			49,086,085			48,949,495			48,771,721		
54												
55	156,538			154,707			152,877			151,046		
56	(82,693)			(80,724)			(78,756)			(76,787)		
58	(3,364,355)			(3,430,173)			(3,503,736)			(3,380,958)		
59	0			0			0			0		
60	1,788,476			1,767,561			1,746,645			1,725,729		
61	6,810,771			6,730,119			6,649,468			6,568,816		
63	(43,048,310)			(43,697,144)			(44,434,470)			(42,928,562)		
64	0			0			0			0		
65	(37,739,573)			(38,555,654)			(2,162,555)			(2,157,345)		
66												
67	(85,115,980.46)			(86,058,775.50)			(49,732,165.33)			(49,874,128.26)		
68												
69	7,176,692			7,190,040			7,196,271			7,163,005		
70	(54,390,778)			(54,531,605)			(54,605,091)			(54,719,763)		
71	(37,901,895)			(38,717,210)			(2,323,345)			(2,317,370)		
72	(85,115,980)			(86,058,776)			(49,732,165)			(49,874,128)		

Cascade Natural Gas Corporation  
UG 20  
MCP WP-1.4  
Advance for Construction & Deferred Taxes  
Twelve Months Ended December 31, 2019

Line No.	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW
1	AA	UW	UO	AA	UW	UO	AA	UW	UO	SYSTEM	WA	OR
2	2019	2019	2019	2019	2019	2019	2019	2019	2019			
3	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD		AMA	
4	10	10	10	11	11	11	12	12	12			
5	***	***	***	***	***	***	***	***	***			
6												
7												
8												
9												
10	(3,343,674)	(3,142,836)	(200,838)	(3,349,955)	(3,142,836)	(207,119)	(3,349,955)	(3,142,836)	(207,119)	(\$3,338,010)	(\$3,148,286)	(\$189,724)
11	140,366	128,347	12,019	140,366	128,347	12,019	140,366	128,347	12,019	\$84,379	\$79,090	\$5,290
12	-	0	(0)	-	0	(0)	-	0	(0)	\$0	\$0	(\$0)
13	(947,949)	(712,460)	(235,489)	(956,826)	(719,133)	(237,693)	(985,998)	(741,062)	(244,937)	(\$973,088)	(\$731,217)	(\$241,871)
14	-	-	-	-	-	-	-	-	-	\$0	\$0	\$0
15	(4,151,257)	(3,726,949)	(424,308)	(4,166,415)	(3,733,622)	(432,793)	(4,195,587)	(3,755,551)	(440,037)	(\$4,226,719)	(\$3,800,413)	(\$426,306)
16			0			0			-			
17											Ties to account 2520 as shown in the tab titled "Working Capital Work Paper" cell S547-S551	
18	(0)	(0)	0	(0)	(0)	0	(0)	(0)	0	(\$37,301,149)	(\$28,239,147)	(\$9,062,002)
19	(22,257,383)	-	(22,257,383)	(22,454,623)	-	(22,454,623)	(22,776,131)	-	(22,776,131)	(\$13,970,331)	\$0	(\$13,970,331)
20	(76,620,374)	(76,620,374)	-	(77,299,367)	(77,299,367)	-	(78,406,148)	(78,406,148)	-	(\$48,092,447)	(\$48,092,447)	\$0
21	0	(0)	0	0	(0)	0	0	(0)	0	(\$56,969)	(\$43,130)	(\$13,839)
22	(35,820)	-	(35,820)	(35,647)	-	(35,647)	(35,475)	-	(35,475)	(\$22,574)	\$0	(\$22,574)
23	(110,622)	(110,622)	-	(110,090)	(110,090)	-	(109,558)	(109,558)	-	(\$69,715)	(\$69,715)	\$0
24	-	-	-	-	-	-	-	-	-	\$253,997	\$192,292	\$61,705
25	38,936	-	38,936	40,232	-	40,232	40,232	-	40,232	\$24,732	\$0	\$24,732
26	621,617	621,617	-	621,617	621,617	-	621,617	621,617	-	\$392,202	\$392,202	\$0
27	-	-	-	-	-	-	-	-	-	\$0	\$0	\$0
28	225,684	225,684	-	223,381	223,381	-	221,078	221,078	-	\$234,895	\$234,895	\$0
29	51,807	-	51,807	50,444	-	50,444	49,081	-	49,081	\$57,261	\$0	\$57,261
30	-	-	-	-	-	-	-	-	-	\$0	\$0	\$0
31	(4,550,625)	-	(4,550,625)	(4,641,331)	-	(4,641,331)	(4,791,250)	-	(4,791,250)	(\$4,514,009)	\$0	(\$4,514,009)
32	(12,817)	-	(12,817)	(12,756)	-	(12,756)	(12,694)	-	(12,694)	(\$13,064)	\$0	(\$13,064)
33	57,816	-	57,816	57,929	-	57,929	57,929	-	57,929	\$58,724	\$0	\$58,724
34	(2,098)	-	(2,098)	(2,050)	-	(2,050)	(2,002)	-	(2,002)	(\$2,288)	\$0	(\$2,288)
35	(102,593,878)	(75,883,695)	(26,710,183)	(103,562,262)	(76,564,459)	(26,997,802)	(105,143,322)	(77,673,011)	(27,470,311)	(\$103,020,735)	(\$75,625,050)	(\$27,395,686)

Exh. KMH-8  
Docket UG-200568  
Page 44 of 81

Cascade Natural Gas Corporation  
UG 20  
MCP WP-1.4  
Advance for Construction & Deferred Taxes  
Twelve Months Ended December 31, 2019

Line No.	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW
30												
31	(6,407)			(6,323)			(6,239)			(\$6,744)		
32	2,098			2,050			2,002			\$2,288		
34	401,035			399,699			329,517			\$627,645		
35	120,291			100,655			152,234			\$123,555		
36	(73,206)			(72,244)			(71,282)			(\$77,054)		
37	(277,491)			(273,825)			(270,159)			(\$292,156)		
39	4,581,896			4,566,634			3,764,797			\$7,170,956		
40	1,374,348			1,150,002			1,739,299			\$1,411,639		
41	6,122,563			5,866,648			5,640,169			\$8,960,129		
42												
43	859,490			855,503			850,011			\$873,740		
44	(748,345)			(751,586)			(748,372)			(\$769,528)		
46	501,238			428,207			505,733			\$490,368		
47	0			0			0			\$0		
48	9,819,830			9,774,270			9,711,532			\$9,982,641		
49	37,700,115			37,530,126			37,290,720			\$38,334,277		
51	445,105			(389,294)			496,455			\$320,910		
52	0			0			0			\$0		
53	48,577,433			47,447,225			48,106,079			\$49,232,409		
54												
55	149,215			147,385			145,554			\$156,538		
56	(74,818)			(72,849)			(70,880)			(\$82,693)		
58	(3,390,779)			(3,320,611)			(3,272,469)			(\$3,460,060)		
59	0			0			0			\$0		
60	1,704,814			1,683,898			1,662,982			\$1,788,476		
61	6,488,164			6,407,513			6,326,861			\$6,810,771		
63	(42,937,622)			(42,032,795)			(41,379,614)			(\$44,141,754)		
64	0			0			0			\$0		
65	(2,157,204)			(2,157,062)			(36,587,565)			(\$38,928,722)		
66												
67	(50,051,084.75)			(52,405,450.12)			(87,984,639.21)			(83,756,918.69)		
68												
69	7,116,326			6,858,201			6,628,103			9,979,652		
70	(54,850,948)			(56,948,096)			(57,867,450)			(54,645,527)		
71	(2,316,463)			(2,315,555)			(36,745,293)			(39,091,043)		
72	(50,051,085)			(52,405,450)			(87,984,639)			(83,756,919)		

**Cascade Natural Gas Corporation**  
**UG 20**  
**MCP WP-1.5**  
**Capital Structure Calculation**  
**Twelve Months Ended December 31, 2019**

	A	B	C	D
<u>Line No:</u>	<b>COST OF CAPITAL - Company</b>	% of CAPITAL	COST	WEIGHTED COST
1	Long Term Debt	49.6%	4.745%	2.353%
2	Preferred Stock	0.00%	0.000%	0.000%
3	Common Equity	50.4%	10.300%	5.191%
4	Total	<u>100.00%</u>		<u><b>7.544%</b></u>

Figures come from Tammy J Nygard Testimony Exhibit No. \_\_\_\_ (TJN-1T), page 3

Cascade Natural Gas Corporation  
UG 20 \_\_\_\_  
MCP WP-1.6  
State Allocation Formula  
Twelve Months Ended December 31, 2019

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
	<b>CY 2018 Allocation Factors to be used in CY 2019</b>																		
1	Cascade Natural Gas Corporation				Cascade Natural Gas Corporation				Cascade Natural Gas Corporation				Cascade Natural Gas Corporation				Cascade Natural Gas Corporation		
2	State Allocation Formulas				Average No. of Employees <sup>1</sup>				Gross Plant Percentage <sup>2</sup>				Average Number of Customers				Rate Base Ratio		
3	2018				2018				2018				2018				2018		
4					Source: Customers Per Employee report												The following percentages are used for allocating interest on debt:		
5					Washington District Oregon District								Average No. of Customers Percentage						
6	Washington Oregon Total				Mo-Yr Employees (1) Employees (1)				Washington Oregon Total				Incl. CCNC Incl. CCNC				2018 Average Rate Base Plant Formula		
7	Customers 74.30% 25.70% 100.00%				Dec-17 172 62				Avg. of Mo. Avgs. 780,275,999 226,716,210 1,006,992,209				Washington 214,996 74.30%				302,980,258 75.54%		
8	Employees 73.72% 26.28% 100.00%				Jan-18 173 62								Oregon 74,377 25.70%				98,079,245 24.46%		
9	Gross Plant 77.49% 22.51% 100.00%				Feb-18 173 60								Total 289,373 100.00%						
10					Mar-18 173 60														
11					Apr-18 172 60														
12	3-Factor Formula 75.17% 24.83% 100.00%				May-18 172 59														
13					Jun-18 179 62														
14					Jul-18 179 63														
15					Aug-18 177 63				Percentage 77.49% 22.51% 100.00%										
16					Sep-18 169 63														
17					Oct-18 170 63														
18					Nov-18 176 65														
19	Rate Base Ratio 75.54% 24.46% 100.00%				Dec-18 174 65														
20																			
21																			
22					2,259 807														
23																			
24																			
25					Average of Monthly Averages 174 62 236														
26																			
27																			
28																			
29					Percentage 73.72% 26.28% 100.00%														
30																			
31																			
32																			
33																			
34					(1) Excludes Interstate employees														
35																			
36																			
37																			
38																			
39																			
40																			
41																			

<sup>1</sup>Human Resources Department Monthly Employee Count Spreadsheet

<sup>2</sup> JD Edwards Rate Base File

<sup>3</sup> CC&B Revs, Bills, and Therms File

2018	WA <sup>3</sup>	OR <sup>3</sup>	Total
jan	214,279	73,776	288,055
feb	214,536	73,971	288,507
mar	214,618	74,033	288,651
apr	214,470	74,085	288,555
may	214,194	74,048	288,242
jun	214,055	74,097	288,152
jul	213,963	74,066	288,029
aug	214,061	74,072	288,133
sep	214,655	74,412	289,067
oct	216,130	74,958	291,088
nov	217,223	75,393	292,616
dec	217,767	75,609	293,376
Average	214,996	74,377	

**Cascade Natural Gas Corporation**  
**UG 20\_\_\_\_\_**  
**Maryalice C. Peters**

**ADJUSTMENT WORKPAPERS**



**Cascade Natural Gas Corporation**  
**UG 20 \_\_\_\_\_**  
**MCP WP-1.7**  
**Annualize CRM Adjustment**  
**Twelve Months Ended December 31, 2019**

Line #:

1	Total CRM Proposed Rev	\$	974,913	IDM-7. Column (V), Line 582
2	Less booked CRM	\$	3,879,098	IDM-7. Column (V), Line 583
3	Total CRM Adjustment	\$	<u>(2,904,184)</u>	IDM-7. Column (V), Line 584

Cascade Natural Gas Corporation  
UG 20\_\_\_\_  
MCP WP-1.8  
PROMOTIONAL ADVERTISING EXPENSE ADJUSTMENT  
Twelve Months Ended December 31, 2019

Line No.	A	B	C	D	E	F
			Amount	WA Allocated	WA Direct	
1	THUNDER MOUNTAIN PRO RODEO	RODEO BUCKING CHUTE SPONS	800.00			913
2	LOWER COLUMBIA CONTRACTORS	SPONSORSHIP	100.00		100.00	913
3	C CANNON 2-19	Grandview Herald	70.00		70.00	913
4	Pendleton Babe Ruth	2019 8X8 SIGN SPONSOR	250.00			913
5	CAPECO	BRONZE SPONSOR-DANCING ST	100.00			913
6	CENTURYLINK	Acct 300311214	30.12			913
7	FESTIVAL OF TREES	SPONSOR	500.00			913
8	RCL 4768900 TO 4768700 CONSER	YAKIMA VALLEY PIPPINS	575.00	432.23		913
9	YAKIMA VALLEY PIPPINS	2ND HALF OF SPONSORSHIP	575.00		575.00	913
10	YAKIMA VALLEY PIPPINS	PRODUCTION & SPONSORSHIP	575.00	432.23		913
11	RCL 4768900 TO 4768700 CONSER	YAKIMA VALLEY PIPPINS	(575.00)	(432.23)		913
12				432.23	1,545.00	
13	Total account 913				1,977.23	

Line No.	A	B	C	D	E	F
			Amount	WA Allocated	WA Direct	
14	LOWER COLUMBIA CONTRACTORS		43466	250.00		930
15	LOWER COLUMBIA CONTRACTORS		43497	250.00		930
16	LOWER COLUMBIA CONTRACTORS	July '19 Marketing		250.00		930
17	GRAYS HARBOR MOUNTED POSSE	arena sign		250.00		930
18	SHELTON MASON COUNTY	SPONSORED BASKET		250.00		930
19	MASON COUNTY FOREST FESTIVA	2019 PROGRAM ADVERTISING		200.00		930
20	ALPHA MEDIA GRAYS HARBOR	SPONSOR HOLE		150.00		930
21	NORTHWEST EVENT ORGANIZERS	Oysterfest 2019		250.00		930
22	HOQUIAM LOGGERS PLAYDAY INC	program ad		260.00		930
23	OTHELLO RODEO ASSOCIATION	ARENA SIGN SPONSOR		200.00		930
24	AD DEPARTMENT, INC	Grandview Herald July 4 ad		65.00		930
25	AD DEPARTMENT, INC	CONFIRMATION NO 50225		65.00		930
26	CENTRAL OREGON BUILDERS ASS	FULL PAGE AD		975.00		930
27	TOWN & COUNTRY ADVERTISING	acct. 20856		72.00		930
28	TOWN & COUNTRY ADVERTISING	ACCT 20856		72.00		930
29	EAST OREGONIAN	ACCT 29324 RENEWAL		47.77		930
30	EAST OREGONIAN	ID: 29324		173.67		930
31	TOWN & COUNTRY ADVERTISING	ACCT 20856		72.00		930
32	TOWN & COUNTRY ADVERTISING	UMATILLA CO FAIR PROMO 201		73.00		930
33	TOWN & COUNTRY ADVERTISING	'19 Pendleton Round Up Promo		73.00		930
34	EAST OREGONIAN	WELCOME TO PENDLETON 2019		125.00		930
35	TOWN & COUNTRY ADVERTISING	NATL 4H WEEK ACCT 20856		73.00		930
36	TOWN & COUNTRY ADVERTISING	ACCT 20856		73.00		930
37	TOWN & COUNTRY ADVERTISING	ACCT 20856		73.00		930
38	gold sponsorship	BISMARCK MANDAN TENNIS AS		74.50	56.00	930
39	SPONSORSHIP	NORTH DAKOTA PROFESSIONAL		149.00	112.00	930
40	SPONSORSHIP	MISSOURI RIVER CLAY TARGET		745.00	560.02	930
41	SPONSORSHIP	C FONG 2-19		149.00	112.00	930
42	SPONSORSHIP	RELENTLESS 5K		44.70	33.60	930
43	SPONSORSHIP	MANDAN PROGRESS ORGANIZA		149.00	112.00	930
44	SPONSORSHIP	BISMARCK LARKS BASEBALL T		2,724.09	2,047.70	930
45	SPONSORSHIP	C FONG 6-19		74.50	56.00	930
46	SPONSORSHIP	C FONG 6-19		74.50	56.00	930
47	SPONSORSHIP	C FONG 6-19		74.50	56.00	930
48	SPONSORSHIP	C FONG 6-19		149.00	112.00	930
49	SPONSORSHIP	CHS FOOTBALL BOOSTER CLUB		36.50	27.44	930
50	SPONSORSHIP	IOGCC-Interstate Oil & Gas Com		219.00	164.62	930
51	2019 RATE CARD & CONTRACT	BISMARCK-MANDAN CHAMBER		148.26	111.45	930
52	Acct 1051-Babe Ruth sponsor	BISMARCK PARKS & RECREATIO		298.00	224.01	930
53	adv 145226	PRAIRIE BUSINESS		334.14	251.17	930
54	Bis-Man Chamber Campaign	C FONG 1-19		35.02	26.32	930
55	magnet clip	Coaches Choice Inc		97.59	73.36	930
56	patriot publications	CENTURY HIGH SCHOOL		47.68	35.84	930
57	acct 10460043089	BISMARCK TRIBUNE - advertising		331.09	248.88	930
58	acct 10460043089	BISMARCK TRIBUNE - advertising		165.55	124.44	930
59	backpacks	Coaches Choice Inc		351.50	264.22	930
60	convention welcome bags	NORTH DAKOTA NEWSPAPER A		89.40	67.20	930
61	Governor Cup Golf Birdie Level	MONTANA CHAMBER FOUNDAT		640.70	481.61	930
62	Issue 04 - 1/2 pg Ad	CENTURY HIGH SCHOOL		47.68	35.84	930
63	Donation	MANDAN GIRLS SOCCER BOOST		36.50	27.44	930
64	Sponsor Eight Teams	BISMARCK PARKS & RECREATIO		74.50	56.00	930
65	CITYSCAN AD 2019	NORTH DAKOTA LEAGUE OF CI		71.52	53.76	930
66	DEATH BY CHOC SPONSORSHIP	GIRL SCOUTS DAKOTA HORIZO		372.50	280.01	930
67	Acct 104-60043089	BISMARCK TRIBUNE - advertising		324.44	243.88	930
68	Acct 104-60043089	BISMARCK TRIBUNE - advertising		324.44	243.88	930
69	Acct 104-60043089	BISMARCK TRIBUNE - advertising		324.44	243.88	930

Cascade Natural Gas Corporation  
UG 20\_\_\_\_  
MCP WP-1.8

PROMOTIONAL ADVERTISING EXPENSE ADJUSTMENT  
Twelve Months Ended December 31, 2019

70	Acct 104-60043089	BISMARCK TRIBUNE - advertising	165.55	124.44	930
71	Acct 104-60043089	BISMARCK TRIBUNE - advertising	165.56	124.45	930
72	Acct 104-60043089	BISMARCK TRIBUNE - advertising	632.42	475.39	930
73	DINNER SPONSOR	BISMARCK STATE COLLEGE	111.75	84.00	930
74	ACCT 00RXC9	INK PUBLISHING CORPORATION	745.00	560.02	930
75	C/N 599093	VERNON COMPANY	29.91	22.48	930
76	Larks STEM night event	A BLESSUM 5-19	21.83	16.41	930
77	MARCH PAT PUB	CENTURY HIGH SCHOOL	47.68	35.84	930
78	silver sponsor PBR Bismarck	Chad Berger Bucking Bulls	372.50	280.01	930
79	silver sponsor-econ dev week	WILLISTON ECONOMIC DEVELOP	149.00	112.00	930
80	2019 womens business summit	CENTER FOR TECHNOLOGY & B	149.00	112.00	930
81	ads	BISMARCK-MANDAN CHAMBER	161.67	121.53	930
82	advertising	CENTURY HIGH SCHOOL	47.68	35.84	930
83	advertising	IT'S HER BRAND MAGAZINE	73.00	54.87	930
84	advertising	C FONG 9-19	219.00	164.62	930
85	BIS MARATHON COR G/L	BIS MARATHON COR G/L	745.00	560.02	930
86	DART ROCKET	Coaches Choice Inc	164.21	123.44	930
87	FLEXIBLE PENCILS	Coaches Choice Inc	250.59	188.37	930
88	GRAVITATE POLOS	Coaches Choice Inc	348.74	262.15	930
89	NITRO BASKETBALL DONATION	RICK SCHOCK - BISMARCK NITR	37.25	28.00	930
90	104-60043089 due on acct	BISMARCK TRIBUNE - advertising	324.44	243.88	930
91	Leadership Conf. Sponsorship	SD BROADCASTERS ASSOCIATI	43.80	32.92	930
92	MILITARY EMERGENCY RELIEF FU	KUPPER-CHEVROLET	36.50	27.44	930
93	SILVER SPONSORSHIP	DAKOTA WEST ARTS COUNCIL	365.00	274.37	930
94	United Way Events	N FERDERER 7-19	197.10	148.16	930
95	V-102676	Coaches Choice Inc	328.06	246.60	930
96	WO V-102548	Coaches Choice Inc	639.72	480.88	930
97	WO V-102553	Coaches Choice Inc	718.61	540.18	930
98	20 FAST PASSES	BISMARCK STATE COLLEGE	292.00	219.50	930
99	2019 DUCK RACE	BISMARCK FIGURE SKATING CL	73.00	54.87	930
100	2019-20 yr 1 of 3	BOBCAT HOCKEY	2,336.00	1,755.97	930
101	ad	ALERT MAGAZINE	-	-	930
102	Cybercon Sponsor	BISMARCK STATE COLLEGE	547.50	411.56	930
103	Cybercon Sponsor	BISMARCK STATE COLLEGE	547.50	411.56	930
104	Doc. 3107	JULY 2019 ND SALES TAX REFUN	(3.49)	(2.62)	930
105	Doc. 3108	JULY 2019 ND SALES TAX REFUN	(4.60)	(3.46)	930
106	TWO ICE LOGOS	BOBCAT HOCKEY	95.63	71.89	930
107	Volleyball Team Sponsorship	BISMARCK PARKS & RECREATIO	18.25	13.72	930
108	6 ads Star Newspaper	CENTURY HIGH SCHOOL	280.32	210.72	930
109	Acct 5896-1111800	US-YELLOW PAGES	37.81	28.42	930
110	CITYSCAN ADVERTISING	NORTH DAKOTA LEAGUE OF CI	70.08	52.68	930
111	Cyber summit sponsor	GREAT PLAINS INSTITUTE	486.62	365.79	930
112	ENTERTAINMENT	GEIGER, JIM	36.50	27.44	930
113	program ad	MANDAN BOYS HOCKEY	51.10	38.41	930
114	Savor the Flavor	R O'NEILL 9-19	116.80	87.80	930
115	Sponsorship, EmPower ND	J DEVER 9-19	146.00	109.75	930
116	STUDENT COUNCIL DONATION	MANDAN HIGH SCHOOL	43.80	32.92	930
117	2019 Policy Summit	GREATERT NORTH DAKOTA CHA	730.00	548.74	930
118	Bismarck Marathon sponsorship	A BLESSUM 10-19	2.48	1.86	930
119	Bismarck Marathon sponsorship	A BLESSUM 10-19	2.03	1.53	930
120	Bismarck Marathon sponsorship	A BLESSUM 10-19	1.87	1.41	930
121	Chamber Leadership event	A BLESSUM 10-19	1.97	1.48	930
122	EDC-TRC Campaign	BISMARCK-MANDAN CHAMBER	1,324.59	995.69	930
123	Fall Art show ad	BISMARCK ART & GALLERIES A	14.60	10.97	930
124	Mile marker supplies	A BLESSUM 9-19	16.97	12.76	930
125	Mile marker supplies	A BLESSUM 9-19	3.15	2.37	930
126	MT Newspaper group meeting	M HANSON 10-19	29.20	21.95	930
127	newspaper ads	THE MHS COURIER	245.28	184.38	930
128	Runner shirts	A BLESSUM 9-19	100.86	75.82	930
129	school paper ads	BHS Hi-Herald	327.04	245.84	930
130	Volunteer shirts	A BLESSUM 9-19	49.46	37.18	930
131	WILLISTON PETROLEUM BANQUET	WILLISTON API	146.00	109.75	930
132	Workshop supporter	WESTERN GOVERNORS ASSOCI	730.00	548.74	930
133	ADVERTISING SPECIALS	CAPITAL TROPHY, INC	378.83	284.77	930
134	Community Bowl support	BISMARCK MANDAN CHAMBER	2,920.00	2,194.96	930
135	104-60043089	BISMARCK TRIBUNE - advertising	324.44	243.88	930
136	Acct 1593	Coaches Choice Inc	410.27	308.40	930
137	Acct 1593	Coaches Choice Inc	717.05	539.01	930
138	CUST 1593	Coaches Choice Inc	109.35	82.20	930
139	CUST 1593	Coaches Choice Inc	416.91	313.39	930
140	Golf draw pak	Coaches Choice Inc	175.75	132.11	930
141	MEDIAVAL RUSH	RAW RECREATION ATHLETIC W	146.00	109.75	930
142	mini cutting board	Coaches Choice Inc	314.00	236.03	930
143	M ROGERS 6-19	Welcome Baskets	84.71	63.68	930

144 23,274.47 2,440.00  
145 Total Account 930.1 25,714.47

**Cascade Natural Gas Corporation**  
**UG 20\_\_\_\_\_**  
**MCP WP-1.9**  
**Restate Revenues Adjustment**  
**Twelve Months Ended December 31, 2019**

<u>Line No.</u>		
1	Adjusted current margin revenues using weather normalized volumes at current margin rates	
2	Exh. IDM-7, column (J), Line 584	109,752,998.33
3		
4	Less Total Booked Margin	
5	Exh. IDM-7, column (D), Line 586	<u>(98,705,687.88)</u>
6		
7	Difference	11,047,310.45
8		
9	Less Total Cap Adjustments	
10	Exh. IDM-7, column (J), Line 587	<u>4,221,975.11</u>
11		
12	Subtotal	15,269,285.56
13	Less Unbilled Margins Booked	
14	Exh. IDM-7, column (J), Line 588	(338,287.40)
15	Add Customer Billing Correction	
	Exh. IDM-7, column (M), Line 584	<u>(8,222.34)</u>
16	Total Revenue Adjustment	<u><u>14,922,775.82</u></u>

**Cascade Natural Gas Corporation**  
**UG 20\_\_\_\_\_**  
**MCP WP-1.10**  
**End of Period Revenue Adjustment**  
**Twelve Months Ended December 31, 2019**

End of Period Revenue Adjustment	
Exhibit IDM-7, Column (S), Line 584	\$ (134,104.12)
Exhibit IDM-7, Column (P), Line 584	\$ 1,057,398.73
	<u>\$ 923,294.61</u>

Exh. KMH-8  
Docket UG-200568  
Page 53 of 81

Cascade Natural Gas Corporation  
UG 20  
MCP WP-L11  
End of Period Depreciation Expense Adjustment  
Twelve Months Ended December 31, 2019

Depreciation Study Comparison (Includes Base, Salvage, COR)  
Based on January 2020

Depr Summary	1/1/2020 Beginning Plant Balance	Current Rates	January Actual Depr	Proposed Rates	January Using Proposed Rates	Monthly Difference	Annualized Difference	Current Auto-Retire Life (Years)	Proposed Auto-Retire Life (Months)	Day 1 Retirement Adjustment	Annual
301-G-Organization	114,308.07	0.00%	-	0.00%	-	-	-	-	-	-	-
302-G-Franchises	138,157.95	0.00%	-	0.00%	-	-	-	-	-	-	-
303-G-Misc. Intangible Plant	33,240,966.09	0.00%	219,439.28	0.00%	219,439.28	-	-	-	-	-	2,633,271.36
365-G-Land and Land Rights	211,404.97	0.00%	-	0.00%	-	-	-	-	-	-	-
365-G-Rights-of-Way	1,018,396.75	1.58%	1,340.89	0.65%	551.63	(789.26)	(9,471.10)	-	-	-	6,619.58
367-G-Mains	15,900,055.62	1.82%	24,115.08	1.50%	19,875.07	(4,240.01)	(50,880.13)	-	-	-	238,500.83
369-G-Measuring/Regulating Equipmen	144,661.10	0.41%	49.43	4.60%	554.53	505.10	6,061.25	-	-	-	6,654.41
374-G-Land	388,301.95	0.00%	-	0.00%	-	-	-	-	-	-	-
374-G-Land and Land Rights	1,922,322.92	1.88%	3,011.64	1.64%	2,627.17	(384.47)	(4,613.58)	-	-	-	31,526.10
375-G-Structures & Improvements	1,019,863.14	1.22%	1,036.35	0.84%	713.90	(322.45)	(3,869.35)	-	-	-	8,566.85
376-G-Mains-High Pressure Steel	159,069,534.16	1.25%	165,697.43	1.52%	201,488.08	35,790.65	429,487.76	-	-	-	2,417,856.92
376-G-Mains-Plastic	151,836,907.29	4.13%	522,572.02	2.81%	355,551.42	(167,020.60)	(2,004,247.15)	-	-	-	4,266,617.09
376-G-Mains-Steel	118,986,847.07	2.20%	218,142.55	3.56%	352,994.31	134,851.76	1,618,221.16	-	-	-	4,235,931.76
377-G-Compressor Station	2,097,766.77	1.78%	3,111.69	1.72%	3,006.80	(104.89)	(1,258.69)	-	-	-	36,081.59
378-G-Measure/Regulation	25,599,862.80	1.92%	40,959.78	1.97%	42,026.44	1,066.66	12,799.94	-	-	-	504,317.30
380-G-Service-Plastic	146,616,703.04	3.88%	474,060.68	3.36%	410,526.77	(63,533.91)	(762,406.94)	-	-	-	4,926,321.22
380-G-Service-Steel	62,126,401.86	3.33%	172,400.76	3.47%	179,648.85	7,248.09	86,977.02	-	-	-	2,155,786.14
381-G-ERT Units	16,022,598.87	6.89%	91,835.46	2.61%	34,849.15	(56,986.31)	(683,835.69)	-	-	-	418,189.83
381-G-Meters	32,273,846.38	2.27%	60,944.54	2.61%	70,195.62	9,251.08	111,012.91	-	-	-	842,347.39
382-G-Meter Set Installation	24,129,820.09	1.86%	37,401.22	2.61%	52,482.36	15,081.14	180,973.66	-	-	-	629,788.30
385-G-Service Regulators	8,559,185.14	2.32%	16,518.81	2.16%	15,406.53	(1,112.28)	(13,347.32)	-	-	-	184,878.40
385-G-Industrial Meas. & Reg Str Eq	9,718,288.60	2.18%	17,654.89	1.70%	13,767.58	(3,887.31)	(46,647.77)	-	-	-	165,210.91
389-G-Land & Land Rights	3,267,535.24	0.00%	-	0.00%	-	-	-	-	-	-	-
390-G-Leasehold Improvement	7,933.28	0.00%	-	0.00%	-	-	-	-	-	-	-
390-G-Structures & Improvements	16,960,355.69	1.24%	17,518.29	1.44%	20,352.43	2,834.14	34,009.64	-	-	-	244,229.12
391-G-Comp Equip-Server & Workstatl	2,626,882.30	16.24%	35,493.72	44.02%	52,243.02	16,749.30	200,991.60	11	5	(1,202,720.00)	626,916.24
391-G-Office Equipment	233,771.36	17.37%	3,381.09	26.37%	5,137.13	1,756.04	21,072.43	15	15	-	61,645.51
391-G-Office Furniture & Fixtures	1,410,564.77	4.98%	5,847.45	19.00%	19,900.23	14,052.78	168,633.39	25	15	(153,707.98)	238,802.79
391-G-Software	2,250,897.70	0.00%	-	0.00%	-	-	-	-	-	-	-
392-G-Trailers	209,355.96	3.15%	549.54	2.69%	469.31	(80.23)	(962.80)	-	-	-	5,631.68
392-G-Transportation Equipment	13,232,526.48	6.15%	67,803.55	5.89%	64,949.65	(2,853.90)	(34,246.79)	-	-	-	779,395.81
393-G-Stores Equipment	63,199.69	5.34%	280.95	8.40%	442.40	161.45	1,937.37	33	30	-	5,308.77
394-G-Tools,Shop, Garage Equip	7,034,460.81	3.56%	20,859.30	10.66%	53,716.41	32,857.11	394,285.30	31	20	(987,585.55)	644,596.90
394-G-Vehicle CNG Equipment	131,231.02	1.84%	201.22	1.52%	166.23	(34.99)	(419.93)	-	-	-	1,994.71
395-G-Laboratory Equipment	68,747.38	4.60%	263.14	14.55%	461.94	198.80	2,385.62	25	20	(30,649.09)	5,543.30
396-G-Power Operated Equipment	2,028,370.86	5.18%	8,756.29	9.63%	16,277.68	7,521.39	90,256.63	-	-	-	195,332.11
396-G-Trailers-Work Equipment	553,326.53	3.12%	1,438.65	2.61%	1,203.49	(235.16)	(2,821.98)	-	-	-	14,441.82
397-G-Radio Comm Equip-Fixed	194,717.30	4.56%	739.93	5.35%	543.53	(196.40)	(2,356.79)	N/A	15	(72,803.79)	6,522.37
397-G-Radio Comm Equip-Mobile	939,552.67	9.37%	7,336.16	6.99%	5,472.89	(1,863.27)	(22,359.19)	12	15	-	65,674.73
397-G-Supervisory & Telemeter Equip	4,114,182.71	0.13%	445.55	5.53%	10,602.88	10,157.33	121,887.99	N/A	15	(1,813,376.44)	127,234.59
397-G-Telephone & Telex Equip	422,419.50	9.18%	3,230.27	21.62%	7,610.59	4,380.32	52,563.86	N/A	15	-	91,327.10
398-G-Miscellaneous Equipment	58,988.85	10.51%	516.02	4.35%	213.83	(302.19)	(3,626.23)	-	-	-	2,566.01
<b>Total CNG</b>	<b>866,945,220.73</b>		<b>2,244,953.62</b>		<b>2,235,469.13</b>	<b>(9,484.49)</b>	<b>(113,813.88)</b>				<b>26,825,629.56</b>
			Depreciation Total		\$ 2,235,469.13						
			Annual		\$ 26,825,629.56						
			Base Year		\$ 24,915,117.61						
			Change		\$ 1,910,511.95						

	UG200278	ck	Filed
301-G-Organization	0.00%	Y	0.00%
302-G-Franchises	0.00%	Y	0.00%
303-G-Misc. Intangible Plant	0.00%	Y	0.00%
365-G-Land and Land Rights	0.00%	Y	0.00%
365-G-Rights-of-Way	0.65%	Y	0.65%
367-G-Mains	1.50%	Y	1.50%
369-G-Measuring/Regulating Equipmen	4.60%	Y	4.60%
374-G-Land	0.00%	Y	0.00%
374-G-Land and Land Rights	1.64%	Y	1.64%
375-G-Structures & Improvements	0.84%	N	0.72%
376-G-Mains-High Pressure Steel	1.52%	N	1.39%
376-G-Mains-Plastic	2.81%	N	3.15%
376-G-Mains-Steel	3.56%	N	2.95%
377-G-Compressor Station	1.72%	Y	1.72%
378-G-Measure/Regulation	1.97%	Y	1.97%
380-G-Services-Plastc	3.36%	N	4.26%
380-G-Services-Steel	3.47%	Y	3.47%
381-G-ERT Units	2.61%	N	2.72%
381-G-Meters	2.61%	N	2.72%
382-G-Meter Set Installation	2.61%	N	2.72%
383-G-Service Regulators	2.16%	N	2.42%
385-G-Industrial Meas. & Reg Stn Eq	1.70%	N	1.87%
389-G-Land & Land Rights	0.00%	Y	0.00%
390-G-Leasehold Improvement	0.00%	Y	0.00%
390-G-Structures & Improvements	1.44%	Y	1.44%
391-G-Comp Equip-Server & Workstati	44.02%	Y	44.02%
391-G-Office Equipment	26.37%	Y	26.37%
391-G-Office Furniture & Fixtures	19.00%	Y	19.00%
391-G-Software	0.00%	Y	0.00%
392-G-Trailers	2.69%	Y	2.69%
392-G-Transportation Equipment	5.89%	Y	5.89%
393-G-Stores Equipment	8.40%	Y	8.40%
394-G-Tools,Shop,Garage Equip	10.66%	Y	10.66%
394-G-Vehicle CNG Equipment	1.52%	Y	1.52%
395-G-Laboratory Equipment	14.55%	Y	14.55%
396-G-Power Operated Equipment	9.63%	Y	9.63%
396-G-Trailers-Work Equipment	2.61%	N	2.97%
397-G-Radio Comm Equip-Fixed	5.35%	Y	5.35%
397-G-Radio Comm Equip-Mobile	6.99%	Y	6.99%
397-G-Supervisory & Telemeter Equip	5.53%	Y	5.53%
397-G-Telephone & Telex Equip	21.62%	Y	21.62%
398-G-Miscellaneous Equipment	4.35%	Y	4.35%

Exh. KMH-8  
Docket UG-200568  
Page 55 of 81

Cascade Natural Gas Corporation  
UG 20 \_\_\_\_\_  
MCP WP-1.12  
Restate & Pro Forma Wage Adjustment  
Twelve Months Ended December 31, 2019

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	Pro Forma Wage
		Account Number	Annual Wages 2019 [1] Non-Capital	Wage Increase Date	Annual Wage Year-to-date [1] Prior to increase	[2]	Annualize 2019 wage increase	Total Wages	2020 Wage Increase [2]	2020 Wage Increase	2020 Total Wages	2021 Wage Increase	2021 Wage Wages	Total Restate Wage Adjustment	Total Pro Forma Wage Adjustment	
1	Non-Union		\$9,796,448.23	Jan 1 2019	\$0.00	4.00%	\$0.00	\$9,796,448.23	4.00%	\$391,857.93	\$10,188,306.16	4.00%	\$407,532.25	\$10,595,838.41	\$0.00	\$799,390.18
2																
3	Union		\$10,155,364.93	Apr 1 2019	\$2,685,444.82	3.00%	\$80,563.34	\$10,235,928.27	3.00%	\$307,077.85	\$10,543,006.12	3.00%	\$316,290.18	\$10,859,296.31	\$80,563.34	\$623,368.03
4																
5			\$19,951,813.16		\$2,685,444.82		<b>\$80,563.34</b>	\$20,032,376.50		<b>\$698,935.78</b>	\$20,731,312.28		<b>\$723,822.43</b>		<b>\$80,563.34</b>	<b>\$1,422,758.21</b>
6																
7	Employer FICA													7.65%	<b>\$6,163.10</b>	<b>\$108,841.00</b>
8																
9	Non-Union															
10	Other Gas Supply	28130	162,147.77				\$0.00	\$162,147.77	4.00%	\$6,485.91	\$168,633.68	4.00%	\$6,745.35	\$175,379.03	\$0.00	\$13,231.26
11	Operations	#####	631.48				\$0.00	\$631.48	4.00%	\$25.26	\$656.74	4.00%	\$26.27	\$683.01	\$0.00	\$51.53
12	Operation Supervision & Engineering	28700	1,680,934.36				\$0.00	\$1,680,934.36	4.00%	\$67,237.37	\$1,748,171.73	4.00%	\$69,926.87	\$1,818,098.60	\$0.00	\$137,164.24
13	Distribution Load Dispatching	28710	206,774.76				\$0.00	\$206,774.76	4.00%	\$8,270.99	\$215,045.75	4.00%	\$8,601.83	\$223,647.58	\$0.00	\$16,872.82
14	Routine Main/Service Operation	28740	353,792.99				\$0.00	\$353,792.99	4.00%	\$14,151.72	\$367,944.71	4.00%	\$14,717.79	\$382,662.50	\$0.00	\$28,869.51
15	Measuring and Regulating-General	#####	367.80				\$0.00	\$367.80	4.00%	\$14.71	\$382.51	4.00%	\$15.30	\$397.81	\$0.00	\$30.01
16	Other	28800	415,608.43				\$0.00	\$415,608.43	4.00%	\$16,624.34	\$432,232.77	4.00%	\$17,289.31	\$449,522.08	\$0.00	\$33,913.65
17	Maintenance Supervision & Engineering	#####	899,501.76				\$0.00	\$899,501.76	4.00%	\$35,980.07	\$935,481.83	4.00%	\$37,419.27	\$972,901.10	\$0.00	\$73,399.34
18	Mains-Maintenance	28870	4,395.50				\$0.00	\$4,395.50	4.00%	\$175.82	\$4,571.32	4.00%	\$182.85	\$4,754.17	\$0.00	\$358.67
19	Pipeline	28871	3,604.92				\$0.00	\$3,604.92	4.00%	\$144.20	\$3,749.12	4.00%	\$149.96	\$3,899.08	\$0.00	\$294.16
20	Station & Odorizer Station	#####	1,386.53				\$0.00	\$1,386.53	4.00%	\$55.46	\$1,441.99	4.00%	\$57.68	\$1,499.67	\$0.00	\$113.14
21	Service	28920	51,071.97				\$0.00	\$51,071.97	4.00%	\$2,042.88	\$53,114.85	4.00%	\$2,124.59	\$55,239.44	\$0.00	\$4,167.47
22	Maintenance of Other	#####	18,930.04				\$0.00	\$18,930.04	4.00%	\$757.20	\$19,687.24	4.00%	\$787.49	\$20,474.73	\$0.00	\$1,544.69
23	Customer Accounting	#####	93,952.32				\$0.00	\$93,952.32	4.00%	\$3,758.09	\$97,710.41	4.00%	\$3,908.42	\$101,618.83	\$0.00	\$7,666.51
24	Routine Meter Reading	#####	91,331.83				\$0.00	\$91,331.83	4.00%	\$3,653.27	\$94,985.10	4.00%	\$3,799.40	\$98,784.51	\$0.00	\$7,452.68
25	Customer Collection	29030	2,313,680.70				\$0.00	\$2,313,680.70	4.00%	\$92,547.23	\$2,406,227.93	4.00%	\$96,249.12	\$2,502,477.05	\$0.00	\$188,796.35
26	Customer Assistance	#####	461,845.34				\$0.00	\$461,845.34	4.00%	\$18,473.81	\$480,319.15	4.00%	\$19,212.77	\$499,531.92	\$0.00	\$37,686.58
27	Misc. Customer Service & Information	#####	237,878.66				\$0.00	\$237,878.66	4.00%	\$9,515.15	\$247,393.81	4.00%	\$9,895.75	\$257,289.56	\$0.00	\$19,410.90
28	Demonstration	#####	2,672.00				\$0.00	\$2,672.00	4.00%	\$106.88	\$2,778.88	4.00%	\$111.16	\$2,890.04	\$0.00	\$218.04
29	Administration & General	29200	2,791,420.73				\$0.00	\$2,791,420.73	4.00%	\$111,656.83	\$2,903,077.56	4.00%	\$116,123.10	\$3,019,200.66	\$0.00	\$227,779.93
30	Office Supplies & Expenses	#####	371.45				\$0.00	\$371.45	4.00%	\$14.86	\$386.31	4.00%	\$15.45	\$401.76	\$0.00	\$30.31
31	Employee Pensions and Benefits	#####	4,146.87				\$0.00	\$4,146.87	4.00%	\$165.87	\$4,312.74	4.00%	\$172.51	\$4,485.25	\$0.00	\$338.38
32			9,796,448.21		0.00		0.00	9,796,448.21		391,857.93	10,188,306.14		407,532.25	10,595,838.39	0.00	799,390.17



Exh. KMH-8  
Docket UG-200568  
Page 56 of 81

Cascade Natural Gas Corporation  
UG 20  
MCP WP-1.12  
Restate & Pro Forma Wage Adjustment  
Twelve Months Ended December 31, 2019

Line No:	Union	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	Pro Forma Wage
33	Operation Supervision & Engineering	28700		1,287.03		0	3.00%	\$0.00	\$1,287.03	3.00%	\$38.61	\$1,325.64	3.00%	\$39.77	\$1,365.41	\$0.00	\$78.38
34	Distribution Load Dispatching	28710		48,252.92		19,377.68	3.00%	\$581.33	\$48,834.25	3.00%	\$1,465.03	\$50,299.28	3.00%	\$1,508.98	\$51,808.26	\$581.33	\$2,974.01
35	Compressor Station Operating	28720		21,804.45		4,790.26	3.00%	\$143.71	\$21,948.16	3.00%	\$658.44	\$22,606.60	3.00%	\$678.20	\$23,284.80	\$143.71	\$1,336.64
36	Routine Main/Service Operation	28740		2,108,300.17		519,275.66	3.00%	\$15,578.27	\$2,123,878.44	3.00%	\$63,716.35	\$2,187,594.79	3.00%	\$65,627.84	\$2,253,222.64	\$15,578.27	\$129,344.20
37	Measuring and Regulating-General	28750		166,198.94		50,169.81	3.00%	\$1,505.09	\$167,704.03	3.00%	\$5,031.12	\$172,735.16	3.00%	\$5,182.05	\$177,917.21	\$1,505.09	\$10,213.18
38	Measuring and Regulating-Industrial	28760		87,276.54		23,467.43	3.00%	\$704.02	\$87,980.56	3.00%	\$2,639.42	\$90,619.98	3.00%	\$2,718.60	\$93,338.58	\$704.02	\$5,358.02
39	Routine Meter and House Regulator	28780		915,293.16		229,776.52	3.00%	\$6,893.30	\$922,186.46	3.00%	\$27,665.59	\$949,852.05	3.00%	\$28,495.56	\$978,347.61	\$6,893.30	\$56,161.16
40	Customer Installation	28790		615,370.34		179,612.83	3.00%	\$5,388.38	\$620,758.72	3.00%	\$18,622.76	\$639,381.49	3.00%	\$19,181.44	\$658,562.93	\$5,388.38	\$37,804.21
41	Other	28800		2,535,799.42		706,560.89	3.00%	\$21,196.83	\$2,556,996.25	3.00%	\$76,709.89	\$2,633,706.13	3.00%	\$79,011.18	\$2,712,717.32	\$21,196.83	\$155,721.07
42	Mains-Maintenance	28870		525,265.23		126,660.95	3.00%	\$3,799.83	\$529,065.06	3.00%	\$15,871.95	\$544,937.01	3.00%	\$16,348.11	\$561,285.12	\$3,799.83	\$32,220.06
43	Compressor Station Maintenance	28880		56,815.88		13,653.52	3.00%	\$409.61	\$57,225.49	3.00%	\$1,716.76	\$58,942.25	3.00%	\$1,768.27	\$60,710.52	\$409.61	\$3,485.03
44	Station & Odorizer Station	28890		235,823.44		71,401.27	3.00%	\$2,142.04	\$237,965.48	3.00%	\$7,138.96	\$245,104.44	3.00%	\$7,353.13	\$252,457.58	\$2,142.04	\$14,492.10
45	Maintenance of Measuring & Regulating	28900		25,640.68		3,020.59	3.00%	\$90.62	\$25,731.30	3.00%	\$771.94	\$26,503.24	3.00%	\$795.10	\$27,298.33	\$90.62	\$1,567.04
46	Service	28920		793,387.64		204,008.03	3.00%	\$6,120.24	\$799,507.88	3.00%	\$23,985.24	\$823,493.12	3.00%	\$24,704.79	\$848,197.91	\$6,120.24	\$48,690.03
47	Meter/Regulator Maintenance	28930		689,855.71		170,799.20	3.00%	\$5,123.98	\$694,979.69	3.00%	\$20,849.39	\$715,829.08	3.00%	\$21,474.87	\$737,303.95	\$5,123.98	\$42,324.26
48	Maintenance of Other	28940		857,430.33		249,586.68	3.00%	\$7,487.60	\$864,917.93	3.00%	\$25,947.54	\$890,865.47	3.00%	\$26,725.96	\$917,591.43	\$7,487.60	\$52,673.50
49	Routine Meter Reading	29020		346,337.29		89,063.33	3.00%	\$2,671.90	\$349,009.19	3.00%	\$10,470.28	\$359,479.47	3.00%	\$10,784.38	\$370,263.85	\$2,671.90	\$21,254.66
50	Customer Collection	29030		98,505.75		22,918.49	3.00%	\$687.55	\$99,193.30	3.00%	\$2,975.80	\$102,169.10	3.00%	\$3,065.07	\$105,234.18	\$687.55	\$6,040.87
51	Administration & General	29200		691.57		-	3.00%	\$0.00	\$691.57	3.00%	\$20.75	\$712.32	3.00%	\$21.37	\$733.69	\$0.00	\$42.12
52	Office Supplies & Expenses	29210		361.65		-	3.00%	\$0.00	\$361.65	3.00%	\$10.85	\$372.50	3.00%	\$11.17	\$383.67	\$0.00	\$22.02
53	Employee Pensions and Benefits	29260		23,110.23		-	3.00%	\$0.00	\$23,110.23	3.00%	\$693.31	\$23,803.54	3.00%	\$714.11	\$24,517.64	\$0.00	\$1,407.41
54	Maintenance of General Plant	29350		2,556.56		1,301.68	3.00%	\$39.05	\$2,595.61	3.00%	\$77.87	\$2,673.48	3.00%	\$80.20	\$2,753.68	\$39.05	\$158.07
55				10,155,364.93		2,685,444.82		80,563.34	10,235,928.27		307,077.85	10,543,006.12		316,290.18	10,859,296.31	80,563.34	623,368.03

Exh. KMH-8  
Docket UG-200568  
Page 57 of 81

Cascade Natural Gas Corporation  
UG 20 \_\_\_\_\_  
MCP WP-1.12  
Restate & Pro Forma Wage Adjustment  
Twelve Months Ended December 31, 2019

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	Pro Forma Wage
5110: O&M Straight time allocated to CNG by Business Unit for 2019																
Line No.																
56	4760100 EVP Business Dev./Gas Supply				87,053.82				4.00%	3,482.15	90,535.97	4.00%	3,621.44	94,157.41	\$0.00	\$7,103.59
57	4760300 Dir. Process Imprvmt & Oper. Tech				17,105.60				4.00%	684.22	17,789.82	4.00%	711.59	18,501.42	\$0.00	\$1,395.82
58	4760500 MDUR Cross Charges to CNGC				1,790,432.89				4.00%	71,617.32	1,862,050.21	4.00%	74,482.01	1,936,532.21	\$0.00	\$146,099.32
59	4760600 Human Resources				63,503.67				4.00%	2,540.15	66,043.82	4.00%	2,641.75	68,685.57	\$0.00	\$5,181.90
60	4760800 Customer Service				46,296.31				4.00%	1,851.85	48,148.16	4.00%	1,925.93	50,074.09	\$0.00	\$3,611.83
61	4761800 VP Safety, Proc. Improv. Tech.				44,262.68				4.00%	1,770.51	46,033.19	4.00%	1,841.33	47,874.51	\$0.00	\$3,611.83
62	4762000 Technical Training				178,815.01				4.00%	7,152.60	185,967.61	4.00%	7,438.70	193,406.31	\$0.00	\$14,591.30
63	4762300 Dir. Operations Policies & Proc.				164,017.69				4.00%	6,560.71	170,578.40	4.00%	6,823.14	177,401.53	\$0.00	\$13,383.84
64	4762500 VP Field Operations				50,438.05				4.00%	2,017.52	52,455.57	4.00%	2,098.22	54,553.79	\$0.00	\$4,115.74
65	4763000 Dir. Quality Control				152,593.38				4.00%	6,103.74	158,697.12	4.00%	6,347.88	165,045.00	\$0.00	\$12,451.62
66	4763400 Enterprised GIS				57,821.92				4.00%	2,312.88	60,134.80	4.00%	2,405.39	62,540.19	\$0.00	\$4,718.27
67	4765800 Dir. Operations Services				219,071.45				4.00%	8,762.86	227,834.31	4.00%	9,113.37	236,947.68	\$0.00	\$17,876.23
68	4766000 VP Operations & Eng. Services				51,766.03				4.00%	2,070.64	53,836.67	4.00%	2,153.47	55,990.14	\$0.00	\$4,224.11
69	4766100 Fleet				0.00				4.00%	0.00	0.00	4.00%	0.00	0.00	\$0.00	\$0.00
70	4766300 Dir. of Construction Services				186,138.97				4.00%	7,445.56	193,584.53	4.00%	7,743.38	201,327.91	\$0.00	\$15,188.94
71	4766400 Mgr. Operations Systems				3,655.78				4.00%	146.23	3,802.01	4.00%	152.08	3,954.09	\$0.00	\$298.31
72	4766500 Dir. Systems Integrity				65,210.96				4.00%	2,608.44	67,819.40	4.00%	2,712.78	70,532.17	\$0.00	\$5,321.21
73	47665WA Dir. Systems Integrity				956.70				4.00%	38.27	994.97	4.00%	39.80	1,034.77	\$0.00	\$78.07
74	4766600 Safety Mgmt. & Qlty. Assur.				124,549.92				4.00%	4,982.00	129,531.92	4.00%	5,181.28	134,713.19	\$0.00	\$10,163.27
75	4766900 Dir. of Engineering Services				141,164.45				4.00%	5,646.58	146,811.03	4.00%	5,872.44	152,683.47	\$0.00	\$11,519.02
76	4767000 Credit and Collections				159,195.80				4.00%	6,367.83	165,563.63	4.00%	6,622.55	172,186.18	\$0.00	\$12,990.38
77	4767100 Customer Service Director				85,072.95				4.00%	3,402.92	88,475.87	4.00%	3,539.03	92,014.90	\$0.00	\$6,941.95
78	4767200 Meridian Customer Service				875,917.72				4.00%	35,036.71	910,954.43	4.00%	36,438.18	947,392.61	\$0.00	\$71,474.89
79	4767300 Customer Development Service				287,512.92				4.00%	11,500.52	299,013.49	4.00%	11,960.54	310,974.03	\$0.00	\$23,461.06
80	4767400 Scheduling				203,880.66				4.00%	8,155.23	212,035.89	4.00%	8,481.44	220,517.32	\$0.00	\$16,636.66
81	4767500 Compliance Systems & Telecom				17,020.08				4.00%	680.80	17,700.88	4.00%	708.04	18,408.92	\$0.00	\$1,388.84
82	4767600 Information Tech, Director				35,070.40				4.00%	1,402.82	36,473.22	4.00%	1,458.93	37,932.14	\$0.00	\$2,861.74
83	4767700 Communications				787.94				4.00%	31.52	819.46	4.00%	32.78	852.24	\$0.00	\$64.30
84	4767800 Information Systems				66,933.38				4.00%	2,677.34	69,610.72	4.00%	2,784.43	72,395.14	\$0.00	\$5,461.76
85	4767900 Field Automation				73,862.30				4.00%	2,954.49	76,816.79	4.00%	3,072.67	79,889.46	\$0.00	\$6,027.16
86	4769000 Environmental				69,084.19				4.00%	2,763.37	71,847.56	4.00%	2,873.90	74,721.46	\$0.00	\$5,637.27
87	4769200 EVP Reg Cust Srv				72,895.60				4.00%	2,915.82	75,811.42	4.00%	3,032.46	78,843.88	\$0.00	\$5,948.28
88	4769300 Dir. Gas Supply & Control				108,215.66				4.00%	4,328.63	112,544.29	4.00%	4,501.77	117,046.06	\$0.00	\$8,830.40
89	4769400 Utility Group Controller				234,155.52				4.00%	9,366.22	243,521.74	4.00%	9,740.87	253,262.61	\$0.00	\$19,107.09
90	4769600 President & CEO				97,059.16				4.00%	3,882.37	100,941.53	4.00%	4,037.66	104,979.19	\$0.00	\$7,920.03
91	4769800 Dir. Safety & Technical Training				676.53				4.00%	27.06	703.59	4.00%	28.14	731.73	\$0.00	\$55.20
92					5,832,196.14					233,287.85	6,065,483.99		242,619.36	6,308,103.35	0.00	475,907.21

Notes:

[1] Provided by Cascade Human Resources Accounting System

[2] Union increase from the 2018 Agreement between CNGC and Local No. 121-C of the International Chemical Workers' Union Council/UFCW

**Cascade Natural Gas Corporation**  
**UG 20**  
**MCP WP-1.13**  
**Executive Incentives**  
**Twelve Months Ended December 31, 2019**

WA-Direct	\$	389,056.37
WA-Allocated	\$	692,843.03
IGC-WA	\$	35,135.07
MDU-WA	\$	860,349.55
MDUR- WA	\$	1,085,270.29
	\$	<u>3,062,654.31</u>

MDUR Exec Incentive Plan	\$	722,274.82
MDUR Employee Incentive Plan	\$	362,995.47
MDU Exec Incentive Plan	\$	473,325.53
MDU Employee Incentive Plan	\$	387,024.02
IGC Exec Incentive Plan	\$	35,135.07
CNG Direct Employee Incentive Plan	\$	389,056.37
CNG Allocated Employee Incentive Plan	\$	692,843.03
	\$	<u>3,062,654.31</u>
Total WA Executive Incentives	\$	1,230,735.42
Remove Executive Incentives	\$	(1,230,735.42)

**Cascade Natural Gas Corporation**  
**UG 19\_\_\_\_\_**  
**MCP WP-1.14**  
**Interest Coordination Adjustment**  
**Twelve Months Ended December 31, 2019**

	A	B	C	D	E	F	G
	Washington						
Line No.	Rate Base	Avg Cost of Debt	Subtotal	Test period Interest Expense	Adjustment	State and F.I.T.	Total Adjust
1	12/31/2018						
2	460,585,036	2.35%	10,837,566	11,276,372	(438,806)	0.21000	<b>92,149</b>

**Cascade Natural Gas Corporation**  
**UG 20 \_\_\_\_\_**  
**MCP WP-1.15**  
**Pro Forma Plant Additions**  
**Twelve Months Ended December 31, 2019**

<u>Ln.</u>	A	B	C	D	E
1	Investment from MCP-6			\$ 66,105,637.28	
2	2019 Property Tax Rate [1]	1.15818%			
3	Property Tax			765,625.05	
4					
5	Total Investment		Ln 1	66,105,637.28	
6	Depreciation Expense		From Exhibit No. MCP-6	2,842,570.66	2,842,570.66
7	Accumulated Depr. (Avg)		Ln 6 / 2	1,421,285.33	
8	Accum Tax depreciation		Ln 5 *3.75%	2,478,961.40	
9	Deferred Tax		(Ln 8 - Ln 6) * .21	-76,357.94	
10	Accum Def Tax (Avg)		Ln 9 / 2	-38,178.97	
11	FIT		Ln 6 * .21		596,939.84
12	Rate Bate			64,722,530.93	
13	2020 New Customer Revenue Adjustment Exhibit IDM-7, Column (Y), Line 584			\$ 1,281,027.22	

Notes:

[1]	2019 Assessment (Final)	241,152,000.00
	Actual taxes to be paid in 2019	2,792,984.39
	Effective Tax Rate	0.0115818

**Cascade Natural Gas Corporation**  
**UG 20\_\_\_\_\_**  
**MCP WP-1.16**  
**MAOP Deferral Amortization**  
**Twelve Months Ended December 31, 2019**

<u>Line No.</u>	A	B
1	2018 Balance	5,197,058
2	2019 Actual Deferral	8,015,406
3		<u>0</u>
4	Total Deferral to be amort	13,212,465
5	Amortization Period (years) <sup>1</sup>	<u>9</u>
6	Annual Amortization	<u>\$1,468,052</u>
	2019 Actual Amortization	\$542,302
	2020 Adjustment	\$925,750

<sup>1</sup>Remaining period of the program after rate case effective date











Cascade Natural Gas Corporation  
Working Capital (AMA)  
For the Twelve Months Ended December 31, 2019

	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA
	2018	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019
	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD
	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD
	12	1	2	3	4	5	6	7	8	9	10	
	***	***	***	***	***	***	***	***	***	***	***	***
277 47WA	1862	20478	Other Regulatory Asset - Conservation Consolidated Adjustment									
278 47WA	1862	20479	Misc Def Dr - Adjustment Clearing									
279 47WA	1862	20480	Misc Def Dr - Decoupling Mechanism Adjustment									
280 47	1866	01	I/C Asset-Net Benefit Funding									
281 47WA	1862	20477	Misc Def Dr - Decoupling Deferral									
282 47WA	1862	[01999	Misc Def Dr - Unbilled Decoupling Amort									
283 47G	1868	22	Gas-Operating Right of Use Assets									
284			TOTAL DEFERRED CHG & OTH ASSETS									
285												
286 *		*Pgas	Purchased Gas Costs									
287 *		*OMGas	Gas Operating Expense									
288 *		[,5191] 2488*	Gas Operating Expense-4880									
289 *		*OMGas	Gas Maintenance Expense									
290			TOTAL O&M EXPENSES									
291												
292 47OR	4073		Regulatory debits									
293 47WA	4073		Regulatory debits									
294												
295 47	4081	299	Taxes Other Than Income - Delaware - MDUR									
296 47OR	4081	1441	Taxes Other Than Income - Gross Revenue Regulatory Fee									
297 47WA	4081	1441	Taxes Other Than Income - Gross Revenue Regulatory Fee									
298 47WA	4081	1442	Taxes Other Than Income - Business & Occupation Tax									
299 47WA	4081	1443	Taxes Other Than Income - Public Utility Tax									
300 47OR	4081	1445	Taxes Other Than Income - Department of Energy Fee									
301 47OR	4081	2442	Taxes Other Than Income - Franchise Taxes									
302 47WA	4081	2442	Taxes Other Than Income - Franchise Taxes									
303 47OR	4081	2443	Taxes Other Than Income - Franchise Taxes Add on									
304 47	4081	3441	Taxes Other Than Income - Property Tax									
305 47OR	4081	3441	Taxes Other Than Income - Property Tax									
306 47WA	4081	3441	Taxes Other Than Income - Property Tax									
307 47	4081	3442	Taxes Other Than Income - Other Tax									
308 47OR	4081	3442	Taxes Other Than Income - Other Tax									
309 47WA	4081	3442	Taxes Other Than Income - Other Tax									
310 *		*TOIPR	Taxes Other Than Income - Payroll Taxes									
311			Subtotal Taxes Other Than Income									
312												
313 47	4032		Depreciation Expense - Gas									
314 47	4042		Amortization Lim-Term Plant - Software									
315 47	4062		Amort Acquis Adj - Gas									
316			TOTAL DEPRECIATION									
317												
318 47	4271		Interest on LTD - 1st Mortgage Bonds									
319 47	4279		Interest on LTD - Other									
320 47	4279	1	LOC Interest									
321 47	4279	2	LOC - Commitment Fee									
322 47	4310	011	Accrued Tax Interest									
323 47	4310	1112	Other Interest Expense - Commitment Fee									
324 47	4310	1111	Other Interest Expense - Short-term debt									
325 47	4310	4111	Other Interest Expense - Deferred Compensation									
326 47OR	4310	2111	Other Interest Expense - Customer Deposits									
327 47OR	4310	3111	Other Interest Expense - Deferred Gas Costs									
328 47OR	4310	3112	Other Interest Expense - Other Deferral Balances									
329 47WA	4310	2111	Other Interest Expense - Customer Deposits									
330 47WA	4310	3111	Other Interest Expense - Deferred Gas Costs									
331 47WA	4310	3112	Other Interest Expense - Other Deferral Balances									
332 47	4280		Amort of Debt Disc & Expense									
333 47	4281		Amort of Loss on Reacquired Debt									
334			Subtotal Interest Expense									
335												
336 47OR	4091	1221	Income Taxes, Utility Operations - Federal									
337 47OR	4091	1222	Income Taxes, Utility Operations - State									
338 47WA	4091	1221	Income Taxes, Utility Operations - Federal									
339 47	4092		Income Taxes, Other Inc & Deductions - Federal									
340 47WA	4092	1221	Income Taxes, Other Inc & Deductions - Federal									
341 47OR	4092	1222	Income Taxes, Other Inc & Deductions - Federal									
342 47OR	4092	1222	Income Taxes, Other Inc & Deductions - State									
343 47OR	4101	1221	Prov for DIT- Utility Operations - Federal									
344 47OR	4101	1222	Prov for DIT- Utility Operations - State									
345 47WA	4101	1221	Prov for DIT- Utility Operations - Federal									
346 47	4102	1221	Prov for DIT- Other Inc & Deductions - Federal Non-Utility									











Cascade Natural Gas Corporation  
Working Capital (AMA)  
For the Twelve Months Ended December 31, 2019

Table with 12 columns for years 2018-2019 and 12 columns for months 1-12. Rows include various gas revenue items, credits, and totals for Cascade Natural Gas Corporation. Includes sub-totals for 'TOTAL GAS REVENUE' and 'TOTAL OTHER REVENUE'.



AA AA  
  
2019 2019  
LTD LTD  
YTD YTD  
11 12  
\*\*\* \*\*\*  
00047 00047

Allocator (3-Factor Formula)  
WA 0.75  
OR 0.25

			Operating Investment									
November 2019	December 2019	AMA Total	Current Assets (b)	Current Liabilities (c)	Invested Capital (d)	Total Investment (e)	Washington (f)	Oregon (g)	Allocated	Non-Utility (h)	Invested Capital	Working Capital
1,048,741,854.72	1,079,798,325.22	1,059,912,655.75				1,059,912,655.75	796,736,343.33	263,176,312.42				See tab "Plant in Serv & Accum Depr", cell AF159, fo
22,184,758.19	26,337,831.03	2,946,139.48				2,946,139.48	2,214,613.04	731,526.43				
61,542,284.50	42,079,945.73	41,490,378.89				41,490,378.89	31,188,317.81	10,302,061.08				
35,235,497.30	31,106,071.86	22,040,012.97				22,040,012.97				22,040,012.97		
1,167,704,394.71	1,179,322,173.84	1,126,389,187.08										
1,860,887.28	4,047,450.78	1,571,124.33				1,571,124.33	1,181,014.16	390,110.17				
(341,591,960.02)	(341,582,191.66)	(339,864,008.84)										
(4,686,032.05)	(4,689,205.91)	(585,886.25)										
(20,380,051.46)	(20,671,419.25)	(18,963,569.50)										
(364,797,156.25)	(362,895,366.04)	(357,842,340.26)										
(3,187,186.86)	(3,185,032.92)	(3,126,654.78)										
(142,008,181.08)	(142,248,746.72)	(139,867,963.58)										
(145,195,367.94)	(145,433,779.64)	(142,994,618.36)										
(509,992,524.19)	(508,329,145.68)	(500,836,958.62)				(502,408,082.95)	(377,660,155.95)	(124,747,927.00)				See tab "Plant in Serv & Accum Depr", cell AF165, fo
657,711,870.52	670,993,028.16	625,552,228.46										
-	-	-										
528,090.85	528,752.93	759,562.03				759,562.03				759,562.03		
11,408,136.99	11,462,788.92	11,078,334.67				11,078,334.67				11,078,334.67		
-	-	5,797.37				5,797.37				5,797.37		
197,964.51	197,964.51	199,827.94				199,827.94				199,827.94		
12,134,192.35	12,189,506.36	12,043,522.02										
525,780.00	-	119,849.50	119,849								119,849.50	
(204,205.54)	2,461,509.84	858,503.88	858,504								858,503.88	
(1,002,179.50)	(518,690.26)	(1,062,024.52)	(1,062,025)								(1,062,024.52)	
(173,413.86)	-	(30,518.45)	(30,518)								(30,518.45)	
5,000.00	5,000.00	11,331.94	11,332								11,331.94	
-	1,163.87	48.49	48								48.49	
247,855.03	4,947,993.17	995,715.06	995,715								995,715.06	
-	-	252.54	253								252.54	
-	-	136.22	136								136.22	
-	-	-	-								-	
-	-	113.44	113								113.44	
(601,163.87)	6,896,976.62	893,408.11										
601,163.87	-	100,135.60	100,136									100,136
-	-	-										
601,163.87	-	100,135.60										
(25,813.22)	(36,000.23)	29,418.43	29,418								29,418.43	
2,056,616.36	3,791,764.54	2,049,305.62	2,049,306								2,049,305.62	
5,610,894.53	11,509,546.06	5,270,086.57	5,270,087								5,270,086.57	
97,435.35	23,387.36	59,658.31	59,658								59,658.31	
250,522.76	266,649.47	172,169.98	172,170								172,169.98	
-	-	63,275.54	63,276								63,275.54	
903,384.87	1,539,318.94	222,096.27	222,096								222,096.27	
(1,908.26)	(1,908.26)	(2,299.95)	(2,300)								(2,299.95)	
515.58	653.36	808.93	809								808.93	
8,084.01	8,084.01	138,321.08	138,321								138,321.08	
5,534,647.28	3,362,650.77	8,832,809.67	8,832,810								8,832,809.67	
281,899.87	282,015.99	911,886.71	911,887								911,886.71	
(93,428.90)	(103,941.20)	(80,749.44)	(80,749)								(80,749.44)	
-	-	(1,033,949.84)	(1,033,950)								(1,033,949.84)	
7,709,249.40	6,456,802.78	5,515,336.53	5,515,337								5,515,336.53	

AA	AA	Allocator (3-Factor Formula)			
2019 LTD YTD	2019 LTD YTD	WA	OR	0.75	0.25
00047	00047				
22,332,099.63	27,099,028.59	23,680,517.42			
-	-	-	-	-	-
0.00	13,039.55	16,600.78		16,600.78	
(0.00)	74,428.79	40,166.21		40,166.21	
16,217.62	34,554.70	6,616.79		6,616.79	
-	-	-		-	
-	-	-		-	
-	-	466.38		466.38	
18,085.24	18,085.24	2,260.66		2,260.66	
34,302.86	140,108.28	66,110.82	2,260.66	2,260.66	
-	-	-		-	
22,366,402.49	27,239,136.87	23,746,628.24			
(124,312.50)	(124,312.50)	(124,242.73)	(124,243)	(124,242.73)	
(286,609.34)	(286,609.34)	(286,695.73)	(286,696)	(286,695.73)	
310,348.12	325,220.74	150,141.28	150,141	150,141.28	
1,079,903.93	1,144,052.16	537,764.91	537,765	537,764.91	
(98,226.01)	(105,119.37)	(53,635.73)	(53,636)	(53,635.73)	
(225,037.69)	(247,474.88)	(131,375.97)	(131,376)	(131,375.97)	
(191,713.73)	(223,987.58)	(100,207.28)	(100,207)	(100,207.28)	
(802,882.52)	(950,124.39)	(423,457.26)	(423,457)	(423,457.26)	
(10,060.00)	(10,060.00)	(10,056.83)	(10,057)	(10,056.83)	
(29,940.00)	(29,940.00)	(29,943.17)	(29,943)	(29,943.17)	
-	-	-	-	-	
21,528.56	21,528.56	6,680.26	6,680	6,680.26	
-	2,611.00	105.63	106	105.63	
-	(14,139.56)	(585.98)	(586)	(585.98)	
(10,000.00)	(10,000.00)	(10,416.67)	(10,417)	(10,416.67)	
34,847.89	34,847.89	18,025.67	18,026	18,025.67	
-	-	(38.20)	(38)	(38.20)	
(30,095.45)	(39,847.89)	(17,623.10)	(17,623)	(17,623.10)	
(362,248.74)	(513,355.16)	(475,560.90)			
22,004,153.75	26,725,781.71	23,271,067.34			
1,045,860.97	1,079,770.63	1,061,638.94	1,061,639	1,061,638.94	
362,816.84	369,715.35	320,718.38	320,718	320,718.38	
823,376.38	759,358.35	706,217.68	706,218	706,217.68	
554,393.81	555,522.69	548,678.53	548,679	548,678.53	
471,439.59	441,378.52	456,168.18	456,168	456,168.18	
127,331.22	107,415.88	127,345.61	127,346	127,345.61	
342,981.09	304,137.73	298,670.29	298,670	298,670.29	
472,140.26	377,671.84	432,731.85	432,732	432,731.85	
132,638.14	132,295.68	96,055.47	96,055	96,055.47	
712,732.27	748,426.94	596,821.09	596,821	596,821.09	
301.00	-	83.88	84	83.88	
342,023.69	335,701.16	356,346.23	356,346	356,346.23	
338,797.96	251,761.23	319,450.88	319,451	319,450.88	
143,707.03	142,314.16	145,362.84	145,363	145,362.84	
62,884.21	62,373.23	59,041.97	59,042	59,041.97	
402,588.21	446,580.76	299,713.02	299,713	299,713.02	
(0.01)	(0.00)	753.36	753	753.36	
361,977.49	361,977.49	342,835.94	342,836	342,835.94	
-	-	10.03	10	10.03	
56,544.08	-	30,159.76	30,160	30,159.76	
-	-	100.05	100	100.05	
5,867.16	-	26,536.75	26,537	26,536.75	
85,807.33	792,674.16	283,898.54	283,899	283,898.54	
71,995.61	100,984.61	106,901.08	106,901	106,901.08	
3,032,829.84	1,844,137.53	1,715,705.01	1,715,705	1,715,705.01	
9,951,034.17	9,214,197.94	8,331,945.37			

AA	AA			Allocator (3-Factor Formula)				
2019	2019			WA	0.75			
LTD	LTD			OR	0.25			
YTD	YTD							
11	12							
***	***							
00047	00047							
257,118.74	138,018.52	610,406.17	610,406				610,406.17	-
-	-	427,767.61	427,768				427,767.61	-
-	-	33,789.21	33,789				33,789.21	-
-	-	(2,988.08)	(2,988)				(2,988.08)	-
3,550,736.14	3,853,770.95	3,593,357.19	3,593,357				3,593,357.19	-
45,364.26	319,155.10	26,173.04	26,173				26,173.04	-
28,021.95	167,630.71	15,888.95	15,889				15,888.95	-
-	-	-	-				-	-
15,486.72	(0.54)	58,076.80	58,077				58,076.80	-
36,466.72	30,388.94	19,087.31	19,087				19,087.31	-
1,095,682.00	939,156.00	341,213.83	341,214				341,213.83	-
-	54,525.75	4,521.98	4,522				4,521.98	-
179.76	-	14.98	15				14.98	-
650.24	-	54.19	54				54.19	-
-	-	-	-				-	-
-	138,098.00	5,834.92	5,835				5,834.92	-
-	-	1,033,949.84	1,033,950				1,033,949.84	-
7,546,135.97	7,163,930.37	6,586,240.29	6,586,240				6,586,240.29	-
12,575,842.50	12,804,673.80	12,753,388.22						-
3,445,820.69	3,995,882.30	2,220,884.89	2,220,885				2,220,884.89	-
10,448,165.05	12,363,365.84	5,917,711.26	5,917,711				5,917,711.26	-
2,147,785.97	2,358,929.99	1,210,535.30	1,210,535				1,210,535.30	-
8,421,329.60	9,421,371.30	4,436,440.08	4,436,440				4,436,440.08	-
80,567.87	11,691.44	95,096.08	95,096				95,096.08	-
1,128,354.18	1,264,015.12	300,094.97	300,095				300,094.97	-
253,310.96	248,515.71	248,620.98	248,621				248,620.98	-
1,306,930.72	1,349,347.15	1,295,737.02	1,295,737				1,295,737.02	-
127,628.79	131,522.86	121,148.84	121,149				121,148.84	-
676,138.75	859,829.44	711,317.40	711,317				711,317.40	-
28,036,032.58	32,004,471.15	16,557,586.81						-
(72,244.02)	(71,282.13)	(77,053.54)	(77,053.54)				(77,053.54)	-
(273,824.98)	(270,158.80)	(292,156.30)	(292,156.30)				(292,156.30)	-
(0.00)	(0.00)	253,996.91	253,996.91	190,929.48	63,067.43			-
1,307,888.52	1,401,147.76	1,551,326.66	1,551,326.66				1,551,326.66	-
4,566,634.12	3,764,796.50	7,170,955.96	7,170,956				7,170,955.96	-
1,150,002.48	1,739,299.20	1,411,639.21	1,411,639				1,411,639.21	-
(6,323.23)	(6,239.04)	(6,744.18)	(6,744.18)				(6,744.18)	-
2,049.87	2,002.16	2,288.22	2,288.22				2,288.22	-
57,928.94	57,928.94	58,723.83	58,723.83		58,723.83			-
(2,049.87)	(2,002.19)	(2,288.22)	(2,288.22)		(2,288.22)			-
114,474.22	122,636.81	135,781.37	135,781.37				135,781.37	-
399,699.02	329,517.43	627,644.85	627,645				627,644.85	-
100,655.08	152,233.86	123,555.08	123,555				123,555.08	-
40,231.50	40,231.50	24,731.83	24,731.83		24,731.83			-
50,444.08	49,080.72	57,260.84	57,260.84		57,260.84			-
621,617.10	621,617.10	392,201.60	392,201.60	392,201.60				-
223,381.01	221,078.12	234,895.50	234,895.50	234,895.50				-
-	-	24,716.12	24,716.12				24,716.12	-
-	-	1,703,665.29	1,703,665.29				1,703,665.29	-
4,649,236.16	5,008,566.50	3,929,671.87	3,929,672				3,929,671.87	-
33,787,613.96	37,814,583.32	50,071,503.17	50,071,503				50,071,503.17	-
50,721,235.90	46,381,080.18	29,720,765.07	29,720,765				29,720,765.07	-
52,309.51	51,750.05	55,106.81	55,106.81				55,106.81	-
46,574.22	46,154.62	48,672.22	48,672.22				48,672.22	-
799,217.51	794,826.20	823,414.27	823,414.27				823,414.27	-
10,467.82	9,119.76	17,208.12	17,208.12				17,208.12	-
134,082.58	133,435.08	137,320.08	137,320.08				137,320.08	-
71,309.22	70,260.55	76,552.57	76,552.57				76,552.57	-
87,249.26	86,410.33	91,443.91	91,443.91				91,443.91	-
356,165.29	349,569.64	226,402.43	226,402.43				226,402.43	-
51,872.45	51,698.96	52,739.90	52,739.90				52,739.90	-
53,340.04	53,212.74	53,976.54	53,976.54				53,976.54	-
52,219.43	52,045.94	53,086.88	53,086.88				53,086.88	-
53,594.64	53,467.34	54,231.14	54,231.14				54,231.14	-
122,036.43	120,965.94	66,808.29	66,808.29				66,808.29	-
99,341.92	98,770.99	54,027.04	54,027.04				54,027.04	-

AA	AA								
2019	2019								
LTD	LTD								
YTD	YTD								
11	12								
***	***								
00047	00047								
151,582.04	151,153.84	81,911.16		81,911.16		81,911.16			
-	-	(63,574.50)		(63,574.50)		(63,574.50)			
(1,785,197.07)	(1,773,272.34)	(1,602,924.43)		(1,602,924.43)		(1,602,924.43)			#REF!
356,165.29	349,569.64	226,402.43							
706,744.05	703,329.83	723,815.15		723,815.15		723,815.15			
706,744.05	703,329.83	723,815.15		723,815.15		723,815.15			
-	-	991.42		991		991.42			
36,026.77	108,101.06	7,583.10		7,583		7,583.10			
(7,119,703.08)	(6,805,449.96)	(6,280,338.70)		(6,280,339)		(6,280,338.70)			
41,832,342.00	38,966,901.00	43,881,306.29		43,881,306		43,881,306.29			
1,088,889.00	1,045,610.00	1,044,013.58		1,044,014		1,044,013.58			
(0.00)	(0.00)	168,824.30		168,824		168,824.30			
308,493.81	373,342.40	724,107.40		724,107.40		724,107.40			
181,876.62	466,661.34	372,782.38		372,782.38		372,782.38			
771,831.92	845,715.52	1,802,171.45		1,802,171.45		1,802,171.45			
688,050.38	881,590.08	1,959,220.76		1,959,220.76		1,959,220.76			
5,169,450.35	4,238,140.62	1,714,026.01		1,714,026.01		1,714,026.01			
(114,859.00)	(197,919.00)	(75,247.71)		(75,248)		(75,247.71)			
3,075,307.10	1,644,093.00	3,215,923.02		3,215,923		3,215,923.02			
-	-	81,087.76		81,088		81,087.76			
-	-	-		-		-			
-	-	-		-		-			
-	-	(398.22)		(398)		(398.22)			
-	-	-		-		-			
-	-	-		-		-			
-	-	(498.27)		(498)		(498.27)			
-	-	-		-		-			
-	-	(472.63)		(473)		(472.63)			
-	-	373.69		374		373.69			
-	-	-		-		-			
-	-	(114.88)		(115)		(114.88)			
-	-	(2.65)		(3)		(2.65)			
-	-	2,837.38		2,837		2,837.38			
-	-	(892.38)		(892)		(892.38)			
-	-	(0.00)		(0)		(0.00)			
-	-	0.00		0		0.00			
-	-	(5,182.41)		(5,182)		(5,182.41)			
-	-	(819.72)		(820)		(819.72)			
-	-	(50,456.72)		(50,457)		(50,456.72)			
105,294.82	45,130.43	186,581.25		186,581		186,581			
(95,326.51)	(45,130.43)	(33,056.16)		(33,056)		(33,056)			
3,066,186.65	4,478,392.82	3,092,985.49		3,092,985		3,092,985.49			
(331,106.38)	(313,349.98)	(272,845.43)		(272,845)		(272,845.43)			
62,756.39	52,817.54	12,740.53		12,740.53		12,740.53			
0.01	0.01	51,942.27		51,942.27		51,942.27			
39,036.43	34,796.76	6,300.35		6,300.35		6,300.35			
5,217.29	5,249.50	27,430.97		27,430.97		27,430.97			
12,853,380.32	12,592,136.48	13,305,465.99		13,305,466		13,305,466			
466,500.00	466,500.00	466,500.00		466,500		466,500			
1,153,377.47	993,974.16	1,445,634.08		1,445,634.08		1,445,634.08			
7,744,088.04	8,015,406.38	6,217,782.86		6,217,783		6,217,782.86			
4,699,948.39	4,654,756.58	4,925,907.44		4,925,907		4,925,907.44			
224,096.26	220,486.17	179,135.08		179,135.08		179,135.08			
453,657.99	437,455.92	358,470.82		358,470.82		358,470.82			
-	277,480.27	11,561.68		11,562		11,561.68			
2,304,319.47	1,784,571.53	1,702,809.85		1,702,809.85		1,702,809.85			
3,793,768.43	2,992,929.30	3,317,648.75		3,317,648.75		3,317,648.75			
-	-	-		-		-			
-	-	-		-		-			
-	-	-		-		-			
-	-	-		-		-			
(513,985.37)	(35,331.47)	114,419.80		114,419.80		114,419.80			
(360,682.30)	(590,581.19)	(1,636,795.13)		(1,636,795.13)		(1,636,795.13)			
-	-	18,519.24		18,519.24		18,519.24			
(1,598,765.05)	(1,349,763.52)	(281,139.88)		(281,139.88)		(281,139.88)			
169,113.25	191,104.65	82,186.12		82,186.12		82,186.12			

AA	AA			Allocator (3-Factor Formula)		
2019	2019			WA	0.75	
LTD	LTD			OR	0.25	
YTD	YTD					
11	12					
***	***					
00047	00047					
-	-	-	-	-	-	-
-	-	169,808.16	169,808.16	-	-	169,808.16
1,797,161.50	1,618,895.22	(1,034,119.02)	(1,034,119.02)	(1,034,119.02)	(1,034,119.02)	(1,034,119.02)
4,405,213.00	5,114,217.00	4,434,754.83	4,434,754.83	4,434,754.83	4,434,754.83	4,434,754.83
(5,420,059.82)	(4,410,222.42)	(2,710,097.17)	(2,710,097.17)	(2,710,097.17)	(2,710,097.17)	(2,710,097.17)
(170,858.55)	(201,602.10)	256,760.24	256,760.24	256,760.24	256,760.24	256,760.24
<u>228,789.27</u>	<u>220,703.66</u>	<u>225,086.11</u>	<u>225,086.11</u>			<u>225,086.11</u>
80,998,826.87	78,817,809.33	83,203,203.37	83,203,203.37			83,203,203.37
130,579,212.08	156,654,971.70	83,724,700.38	83,724,700.38	83,724,700.38	83,724,700.38	83,724,700.38
53,673,859.75	59,786,976.29	32,048,002.63	32,048,002.63	32,048,002.63	32,048,002.63	32,048,002.63
-	-	-	-	-	-	-
<u>7,549,900.53</u>	<u>8,302,733.68</u>	<u>4,383,278.60</u>	<u>4,383,278.60</u>	<u>4,383,278.60</u>	<u>4,383,278.60</u>	<u>4,383,278.60</u>
191,802,972.36	224,744,681.67	120,155,981.60	120,155,981.60			120,155,981.60
-	-	-	-	-	-	-
-	-	-	-	-	-	-
34,041.00	36,822.30	14,466.76	14,466.76	14,466.76	14,466.76	14,466.76
171,536.38	187,023.64	102,036.38	102,036.38	102,036.38	102,036.38	102,036.38
399,806.24	467,665.90	271,245.69	271,245.69	271,245.69	271,245.69	271,245.69
8,954,706.14	10,518,223.22	6,177,824.62	6,177,824.62	6,177,824.62	6,177,824.62	6,177,824.62
7,994,039.84	9,428,488.23	5,109,301.20	5,109,301.20	5,109,301.20	5,109,301.20	5,109,301.20
72,594.18	78,671.96	44,073.24	44,073.24	44,073.24	44,073.24	44,073.24
1,365,899.69	1,595,454.84	904,333.84	904,333.84	904,333.84	904,333.84	904,333.84
189,387.09	217,905.58	131,365.32	131,365.32	131,365.32	131,365.32	131,365.32
1,171,886.22	1,400,826.71	769,325.04	769,325.04	769,325.04	769,325.04	769,325.04
159,912.17	177,539.17	92,347.15	92,347.15	92,347.15	92,347.15	92,347.15
1,629,206.24	1,785,732.24	935,633.82	935,633.82	935,633.82	935,633.82	935,633.82
1,964,400.22	2,179,522.22	1,080,507.04	1,080,507.04	1,080,507.04	1,080,507.04	1,080,507.04
1,315.87	1,315.87	966.31	966.31	966.31	966.31	966.31
27,291.80	27,706.88	8,165.75	8,165.75	8,165.75	8,165.75	8,165.75
22,366.77	23,966.93	12,380.11	12,380.11	12,380.11	12,380.11	12,380.11
<u>2,171,032.12</u>	<u>2,415,606.38</u>	<u>1,313,329.62</u>	<u>1,313,329.62</u>	<u>1,313,329.62</u>	<u>1,313,329.62</u>	<u>1,313,329.62</u>
26,329,421.97	30,542,472.07	16,967,301.91	16,967,301.91			16,967,301.91
26,702,769.57	29,230,447.98	15,525,574.08	15,525,574.08	15,525,574.08	15,525,574.08	15,525,574.08
3,166,291.48	3,457,659.27	1,871,621.37	1,871,621.37	1,871,621.37	1,871,621.37	1,871,621.37
-	-	-	-	-	-	-
<u>29,869,081.05</u>	<u>32,688,107.25</u>	<u>17,397,195.45</u>	<u>17,397,195.45</u>			<u>17,397,195.45</u>
-	-	-	-	-	-	-
11,678,579.61	12,851,615.87	6,532,526.44	6,532,526.44	6,532,526.44	6,532,526.44	6,532,526.44
1,146,976.75	1,237,444.53	776,728.95	776,728.95	776,728.95	776,728.95	776,728.95
102,256.95	113,020.83	48,451.97	48,451.97	48,451.97	48,451.97	48,451.97
2,191.00	3,227.00	1,380.21	1,380.21	1,380.21	1,380.21	1,380.21
0.00	0.00	7,866.75	7,866.75	7,866.75	7,866.75	7,866.75
1,146,529.39	1,212,769.39	623,665.51	623,665.51	623,665.51	623,665.51	623,665.51
25,258.66	33,252.98	13,862.74	13,862.74	13,862.74	13,862.74	13,862.74
2,571.53	4,567.83	1,323.91	1,323.91	1,323.91	1,323.91	1,323.91
-	-	6,521.61	6,521.61	6,521.61	6,521.61	6,521.61
79,771.24	92,377.64	35,423.04	35,423.04	35,423.04	35,423.04	35,423.04
8,494.06	16,599.79	4,557.49	4,557.49	4,557.49	4,557.49	4,557.49
-	-	-	-	-	-	-
-	-	2,227.69	2,227.69	2,227.69	2,227.69	2,227.69
198,455.11	216,975.49	124,788.18	124,788.18	124,788.18	124,788.18	124,788.18
<u>37,556.42</u>	<u>40,970.64</u>	<u>22,192.43</u>	<u>22,192.43</u>	<u>22,192.43</u>	<u>22,192.43</u>	<u>22,192.43</u>
14,428,640.72	15,822,821.99	8,201,516.93	8,201,516.93			8,201,516.93
(1,075,747.08)	(638,181.51)	(463,383.52)	(463,383.52)	(463,383.52)	(463,383.52)	(463,383.52)
(1,029,140.04)	(941,388.15)	(761,734.10)	(761,734.10)	(761,734.10)	(761,734.10)	(761,734.10)
(11,444,564.33)	(10,887,316.07)	(8,344,449.00)	(8,344,449.00)	(8,344,449.00)	(8,344,449.00)	(8,344,449.00)
-	-	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)
511,190.11	616,283.49	192,982.26	192,982.26	192,982.26	192,982.26	192,982.26
(34,705.44)	(29,139.84)	(44,879.30)	(44,879.30)	(44,879.30)	(44,879.30)	(44,879.30)
(100,224.79)	(89,092.80)	(4,955.69)	(4,955.69)	(4,955.69)	(4,955.69)	(4,955.69)
8,169,856.73	9,119,545.74	5,354,692.27	5,354,692.27	5,354,692.27	5,354,692.27	5,354,692.27
3,390,773.84	3,692,365.67	2,265,405.03	2,265,405.03	2,265,405.03	2,265,405.03	2,265,405.03
29,920,866.98	32,227,813.57	20,224,388.79	20,224,388.79	20,224,388.79	20,224,388.79	20,224,388.79
-	-	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)

AA	AA			Allocator (3-Factor Formula)			
2019	2019			WA	0.75		
LTD	LTD			OR	0.25		
YTD	YTD						
11	12						
***	***						
00047	00047						
528,059.80	528,076.94	336,353.54	336,353.54			336,353.54	-
174,427.64	174,433.30	111,129.00	111,129.00			111,129.00	-
60,311.85	60,311.85	38,304.70	38,304.70			38,304.70	-
(7,527,273.83)	(8,574,114.74)	(4,891,609.00)	(4,891,609.00)			(4,891,609.00)	-
(2,197,694.86)	(2,456,542.67)	(1,339,674.13)	(1,339,674.13)			(1,339,674.13)	-
(20,428,021.89)	(22,532,955.92)	(12,201,188.90)	(12,201,188.90)			(12,201,188.90)	-
(13,435.30)	(13,748.91)	(9,260.16)	(9,260.16)			(9,260.16)	-
(3,561.92)	(3,670.46)	(2,397.51)	(2,397.51)			(2,397.51)	-
(40,673.87)	(41,623.26)	(27,976.20)	(27,976.20)			(27,976.20)	-
(38,517.38)	(42,018.96)	(22,767.17)	(22,767.17)			(22,767.17)	-
(1,178,073.78)	169,037.27	408,980.88					-
							-
(934.33)	(934.33)	(506.10)	(506.10)			(506.10)	-
							-
167,773.39	251,618.91	105,873.65	105,873.65			105,873.65	-
(813,020.16)	(783,272.35)	(536,958.58)	(536,958.58)			(536,958.58)	-
94.63	94.63	76.02	76.02			76.02	-
115,750.30	306,253.81	79,463.09	79,463.09			79,463.09	-
1,555.78	1,555.78	26,884.87	26,884.87			26,884.87	-
-	-	-	-			-	-
-	-	-	-			-	-
1,072.12	1,072.12	628.43	628.43			628.43	-
(527,708.27)	(223,611.43)	(324,538.62)					-
10,400,000.00	10,400,000.00	5,822,083.33	5,822,083.33			5,822,083.33	-
10,400,000.00	10,400,000.00	5,822,083.33					-
<b>1,193,037,825.99</b>	<b>1,262,198,971.30</b>	<b>1,049,402,305.51</b>					-
							-
(1,000.00)	(1,000.00)	(1,000.00)	(1,000.00)			(1,000.00)	-
(34,416,893.78)	(34,416,893.78)	(34,261,551.27)	(34,261,551.27)			(34,261,551.27)	-
25,411.00	13,231.00	14,886.88	14,886.88			14,886.88	-
(266,117,553.21)	(266,117,553.21)	(238,450,886.54)	(238,450,886.54)			(238,450,886.54)	-
-	-	11,403.35	11,403.35			11,403.35	-
(2,402,882.85)	(2,506,034.75)	(2,407,180.85)	(2,407,180.85)			(2,407,180.85)	-
84,425.49	430,592.40	98,849.11	98,849.11			98,849.11	-
(302,828,493.35)	(302,597,658.34)	(274,995,479.31)					-
(20,000,000.00)	(20,000,000.00)	(20,000,000.00)	(20,000,000.00)			(20,000,000.00)	-
(15,000,000.00)	(15,000,000.00)	(15,000,000.00)	(15,000,000.00)			(15,000,000.00)	-
(24,214,000.00)	(24,214,000.00)	(24,279,125.00)	(24,279,125.00)			(24,279,125.00)	-
-	-	(10,625,000.00)	(10,625,000.00)			(10,625,000.00)	-
(40,000,000.00)	(40,000,000.00)	(40,000,000.00)	(40,000,000.00)			(40,000,000.00)	-
(25,000,000.00)	(25,000,000.00)	(25,000,000.00)	(25,000,000.00)			(25,000,000.00)	-
(25,000,000.00)	(25,000,000.00)	(25,000,000.00)	(25,000,000.00)			(25,000,000.00)	-
(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)			(12,500,000.00)	-
(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)			(12,500,000.00)	-
(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)			(12,500,000.00)	-
(12,500,000.00)	(12,500,000.00)	(12,500,000.00)	(12,500,000.00)			(12,500,000.00)	-
(25,000,000.00)	(25,000,000.00)	(13,541,666.67)	(13,541,666.67)			(13,541,666.67)	-
(20,000,000.00)	(20,000,000.00)	(10,833,333.33)	(10,833,333.33)			(10,833,333.33)	-
(30,000,000.00)	(30,000,000.00)	(16,250,000.00)	(16,250,000.00)			(16,250,000.00)	-
1,785,197.07	1,773,272.34	1,602,924.43	1,602,924.43			1,602,924.43	-
-	-	63,574.50	63,574.50			63,574.50	#REF!
(15,000,000.00)	(15,000,000.00)	(4,375,000.00)	(4,375,000.00)			(4,375,000.00)	-
(15,100,000.00)	(64,600,000.00)	(32,775,000.00)	(32,775,000.00)			(32,775,000.00)	-
(302,528,802.93)	(352,040,727.66)	(286,012,626.07)					-
(156,117.07)	(150,363.85)	(155,104.45)	(155,104.45)			(155,104.45)	-
-	-	-	-			-	-
(40,000,000.00)	-	(42,500,000.00)	(42,500,000.00)			(42,500,000.00)	-
-	-	-	-			-	-
(3,867,143.32)	(6,520,933.01)	(3,232,246.92)	(3,232,246.92)			(3,232,246.92)	-
(268,582.70)	(440,504.10)	(329,485.29)	(329,485.29)			(329,485.29)	-
(17,572,127.51)	(26,928,352.75)	(19,276,743.68)	(19,276,743.68)			(19,276,743.68)	-
(216,037.74)	(237,373.00)	(120,062.51)	(120,062.51)			(120,062.51)	-

AA	AA			Allocator (3-Factor Formula)		
2019	2019			WA	0.75	
LTD	LTD			OR	0.25	
YTD	YTD					
11	12					
***	***					
00047	00047					
(8,140,193.08)	(5,546,502.11)	(4,898,122.54)	(4,898,122.54)			(4,898,122.54)
(407,659.48)	(1,112,884.77)	(1,190,897.18)	(1,190,897.18)			(1,190,897.18)
(25.99)	(9,861.52)	(2,378.01)	(2,378.01)			(2,378.01)
-	-	(808.66)	(808.66)			(808.66)
101,096.61	101,096.61	(17,285.45)	(17,285.45)			(17,285.45)
(9,215.71)	(11,663.77)	(15,871.84)	(15,871.84)			(15,871.84)
(0.00)	(0.00)	4,092.57	4,092.57			4,092.57
(47,891.30)	(47,891.30)	(17,713.18)	(17,713.18)			(17,713.18)
-	-	(36.75)	(36.75)			(36.75)
(2,289,242.76)	(3,495,159.53)	(1,789,120.40)	(1,789,120.40)			(1,789,120.40)
(1,138,489.29)	(1,330,718.17)	(1,227,779.68)	(1,227,779.68)	(1,227,779.68)		(1,227,779.68)
(907,109.46)	(1,029,872.32)	(589,082.79)	(589,082.79)	(589,082.79)		(589,082.79)
(172,283.13)	(156,065.51)	(222,634.74)	(222,634.74)	(222,634.74)		(222,634.74)
-	-	(17,183.67)	(17,183.67)	(17,183.67)		(17,183.67)
1,434.96	(5,404.10)	(1,849.07)	(1,849.07)	(1,849.07)		(1,849.07)
-	-	(4.96)	(4.96)	(4.96)		(4.96)
-	-	-	-	-		-
(239,827.82)	(122,705.44)	(187,581.04)	(187,581.04)	(187,581.04)		(187,581.04)
-	-	-	-	-		-
(2,456,274.74)	(2,644,765.54)	(2,246,115.95)				
-	-	(18,908.32)	(18,908.32)			(18,908.32)
907.80	907.80	(13,569.36)	(13,569.36)			(13,569.36)
(0.00)	(0.00)	(1,612.99)	(1,612.99)			(1,612.99)
(832.16)	(1,221.53)	(1,763.25)	(1,763.25)			(1,763.25)
75.64	(313.73)	(35,853.92)				
(75,329,339.15)	(47,045,472.37)	(75,823,754.16)				
0.00	(30,100.00)	(443,965.92)	(443,965.92)			(443,965.92)
(24,135.00)	(24,135.00)	(24,135.00)	(24,135.00)			(24,135.00)
-	-	0.00	0.00			0.00
(119,017.89)	(139,783.25)	(134,947.86)	(134,947.86)			(134,947.86)
(134,804.47)	(147,991.14)	(84,120.70)	(84,120.70)			(84,120.70)
(194.89)	(11,252.53)	(4,892.02)	(4,892.02)			(4,892.02)
(1,289.18)	(5,342.62)	(9,230.51)	(9,230.51)			(9,230.51)
(41,733.56)	-	(11,013.17)	(11,013.17)			(11,013.17)
(548.22)	(766.71)	(254.52)	(254.52)			(254.52)
(2,272.86)	(10,011.82)	1,272.80	1,272.80			1,272.80
(55,569.09)	(79,962.61)	(45,875.28)	(45,875.28)			(45,875.28)
(16,447.91)	(23,699.43)	(21,030.68)	(21,030.68)			(21,030.68)
(6,993.22)	(11,696.45)	(7,155.79)	(7,155.79)			(7,155.79)
0.00	(13.91)	(17.31)	(17.31)			(17.31)
-	-	(131,161.67)	(131,161.67)			(131,161.67)
(564,104.62)	(920,291.67)	(489,547.37)	(489,547.37)			(489,547.37)
(2,560,237.00)	(2,792,986.00)	(2,495,323.58)	(2,495,323.58)			(2,495,323.58)
(18,401.50)	(27,823.65)	(17,440.51)	(17,440.51)			(17,440.51)
(1,159,905.60)	(1,879,892.94)	(1,032,800.67)	(1,032,800.67)			(1,032,800.67)
(8,672.22)	(11,504.29)	(6,468.07)	(6,468.07)			(6,468.07)
(935.52)	(1,630.39)	(913.55)	(913.55)			(913.55)
(411,437.86)	(479,297.52)	(395,418.76)	(395,418.76)			(395,418.76)
(1,718,966.40)	(2,281,478.30)	(1,239,657.66)	(1,239,657.66)			(1,239,657.66)
(2,480,000.00)	(2,480,000.00)	(1,753,333.33)	(1,753,333.33)	(1,753,333.33)		(1,753,333.33)
(123,427.45)	(118,440.31)	(174,983.36)	(174,983.36)	(174,983.36)		(174,983.36)
(647,407.01)	(664,878.92)	(647,488.57)	(647,488.57)	(647,488.57)		(647,488.57)
(249,333.34)	(374,000.00)	(436,333.34)	(436,333.34)			(436,333.34)
(177,450.00)	(266,175.00)	(310,537.50)	(310,537.50)			(310,537.50)
(105,936.25)	(211,872.50)	(212,495.94)	(212,495.94)			(212,495.94)
(195,375.00)	(260,500.00)	(227,937.50)	(227,937.50)			(227,937.50)
(579,000.00)	(772,000.00)	(675,500.00)	(675,500.00)			(675,500.00)
(256,875.00)	(342,500.00)	(214,062.50)	(214,062.50)			(214,062.50)
(272,500.00)	(363,333.33)	(227,083.33)	(227,083.33)			(227,083.33)
0.00	(42,604.17)	(106,510.42)	(106,510.42)			(106,510.42)
0.00	(44,166.67)	(110,416.67)	(110,416.67)			(110,416.67)
(170,416.67)	(213,020.84)	(106,510.42)	(106,510.42)			(106,510.42)
(176,666.67)	(220,833.34)	(110,416.67)	(110,416.67)			(110,416.67)
(452,500.00)	(75,416.67)	(135,121.53)	(135,121.53)			(135,121.53)
(382,000.00)	(63,666.67)	(114,069.45)	(114,069.45)			(114,069.45)

AA	AA	Allocators (3-Factor Formula)			
2019	2019	WA	OR	0.75	0.25
LTD	LTD				
YTD	YTD				
11	12				
***	***				
00047	00047				
(639,000.00)	(106,500.00)	(190,812.50)	(190,812.50)	(190,812.50)	-
(12,266.68)	(0.01)	(39,056.02)	(39,056.02)	(39,056.02)	-
(21,180.56)	0.00	(9,541.39)	(9,541.39)	(9,541.39)	-
(73,841.43)	(16,790.72)	(97,947.91)	(97,947.91)	(97,947.91)	-
(1,699,953.15)	(1,925,850.86)	(1,670,489.73)	(1,670,489.73)	(1,670,489.73)	-
(1,798,248.89)	(1,697,134.42)	(899,667.08)	(899,667.08)	(899,667.08)	-
-	(219,560.00)	(368,088.06)	(368,088.06)	(368,088.06)	-
(525,780.00)	-	(119,849.50)	(119,849.50)	(119,849.50)	-
(5,803,500.46)	(4,864,687.42)	(3,371,480.23)	(3,371,480.23)	(3,371,480.23)	-
(11,092,668.49)	(9,808,230.15)	(8,554,504.12)	(8,554,504.12)	(8,554,504.12)	-
(58,254.08)	-	(53,154.94)	(53,154.94)	(53,154.94)	-
(577,471.00)	(554,325.00)	(576,506.58)	(576,506.58)	(576,506.58)	-
(1,984,703.23)	(2,137,261.03)	(2,074,354.97)	(2,074,354.97)	(2,074,354.97)	-
(556,557.05)	0.00	(512,097.98)	(512,097.98)	(512,097.98)	-
(106,869.38)	(115,735.99)	(116,931.61)	(116,931.61)	(116,931.61)	-
(435,241.12)	(532,108.17)	(293,077.69)	(293,077.69)	(293,077.69)	-
(972,123.58)	(1,017,468.45)	(873,210.24)	(873,210.24)	(873,210.24)	-
(3,751.38)	(2,164.79)	(20,767.66)	(20,767.66)	(20,767.66)	-
490,971.99	490,971.99	485,211.62	485,211.62	485,211.62	-
(581,862.54)	(617,037.13)	(559,202.48)	(559,202.48)	(559,202.48)	-
195.17	(20,872.26)	(48,504.55)	(48,504.55)	(48,504.55)	-
(1,087,294.27)	(1,244,918.45)	(911,661.08)	(911,661.08)	(911,661.08)	-
628.39	628.39	628.39	628.39	628.39	-
-	-	(4,018.88)	(4,018.88)	(4,018.88)	-
-	-	(3,380.47)	(3,380.47)	(3,380.47)	-
(4,649,236.16)	(5,008,566.50)	(3,929,671.87)	(3,929,671.87)	(3,929,671.87)	-
(84,508,849.86)	(84,195,663.50)	(79,792,268.24)	(79,792,268.24)	(79,792,268.24)	-
(72,672.20)	(70,339.81)	(69,981.66)	(69,981.66)	(69,981.66)	-
(830.00)	-	(69.17)	(69.17)	(69.17)	-
-	-	(1,392,674.82)	(1,392,674.82)	(1,392,674.82)	-
-	-	-	-	-	-
1,631,609.22	3,387,386.16	7,126,954.95	7,126,954.95	7,126,954.95	-
(1,735,827.07)	(2,322,389.21)	(3,364,844.94)	(3,364,844.94)	(3,364,844.94)	-
-	-	(24,716.12)	(24,716.12)	(24,716.12)	-
5,234,050.04	4,487,237.01	107,004.73	107,004.73	107,004.73	-
(480,596.03)	(543,667.46)	83,008.44	83,008.44	83,008.44	-
-	-	(1,703,665.29)	(1,703,665.29)	(1,703,665.29)	-
4,384,409.19	11,456,753.52	47,600,409.09	47,600,409.09	47,600,409.09	-
946,819.66	(1,901,460.25)	(2,928,640.54)	(2,928,640.54)	(2,928,640.54)	-
(0.00)	(0.00)	216,933.58	216,933.58	216,933.58	-
43,685,242.84	41,366,186.76	32,628,450.67	32,628,450.67	32,628,450.67	-
38,342,676.92	36,554,943.31	4,718,345.71	4,718,345.71	4,718,345.71	-
(2,850,298.75)	(3,280,759.84)	(739,564.90)	(739,564.90)	(739,564.90)	-
-	(29,908.85)	(1,264.89)	(1,264.89)	(1,264.89)	-
-	(108,189.15)	(4,570.02)	(4,570.02)	(4,570.02)	-
(40,736,828.33)	(39,990,550.93)	(34,510,189.33)	(34,510,189.33)	(34,510,189.33)	-
-	-	-	-	-	-
(9,869,455.47)	(9,591,418.18)	(10,352,214.12)	(10,352,214.12)	(10,352,214.12)	-
(466,500.00)	(466,500.00)	(466,500.00)	(466,500.00)	(466,500.00)	-
(976,315.87)	(46,000.00)	(1,202,590.55)	(1,202,590.55)	(1,202,590.55)	-
(5,656,211.78)	(5,552,400.04)	(5,659,391.57)	(5,659,391.57)	(5,659,391.57)	-
-	-	(4,704.34)	(4,704.34)	(4,704.34)	-
(108,832.00)	(555,072.00)	(127,425.33)	(127,425.33)	(127,425.33)	-
(70,219,098.45)	(74,293,816.88)	(68,803,235.12)	(68,803,235.12)	(68,803,235.12)	-
(324,000.00)	(320,100.00)	(94,337.50)	(94,337.50)	(94,337.50)	-
-	-	-	-	-	-
(3,301,647.39)	(3,301,647.39)	(3,304,653.20)	(3,304,653.20)	(3,304,653.20)	-
(55,161.33)	(55,161.33)	(37,636.53)	(37,636.53)	(37,636.53)	-
6,854.11	6,854.11	4,280.16	4,280.16	4,280.16	-
140,365.52	140,365.52	84,379.25	84,379.25	84,379.25	-
(956,826.30)	(985,998.22)	(973,088.28)	(973,088.28)	(973,088.28)	-
47.11	100,684.96	4,258.88	4,258.88	4,258.88	-
(24,135.00)	(24,135.00)	(43,241.88)	(43,241.88)	(43,241.88)	-
(9,556,918.89)	(6,699,768.69)	(9,329,201.57)	(9,329,201.57)	(9,329,201.57)	-
(1,088,889.00)	(1,045,610.00)	(1,044,013.58)	(1,044,013.58)	(1,044,013.58)	-
114,859.00	197,919.00	75,247.71	75,247.71	75,247.71	-
(47,408,313.05)	(47,103,890.74)	(48,421,130.89)	(48,421,130.89)	(48,421,130.89)	-
(8,060,150.01)	(7,963,385.44)	(8,543,971.96)	(8,543,971.96)	(8,543,971.96)	-
2,064,910.95	1,834,765.01	601,363.20	601,363.20	601,363.20	-
1,023,920.70	1,603,848.95	788,826.02	788,826.02	788,826.02	-



AA	AA			Allocator (3-Factor Formula)				
2019	2019			WA	0.75			
LTD	LTD			OR	0.25			
YTD	YTD							
11	12							
***	***							
00047	00047							
(1,097,259.61)	(1,014,491.10)	(936,636.40)		(936,636.40)				-
(259,574.65)	(228,610.16)	(228,471.57)		(228,471.57)				-
(473,758.23)	(450,758.74)	(412,924.52)		(412,924.52)				-
(108,527.96)	(99,392.62)	(98,242.50)		(98,242.50)				-
177,539.49	0.00	(186,135.49)		(186,135.49)				-
99,940.78	-	(19,381.49)		(19,381.49)				-
473,806.37	-	378,800.44		378,800.44				-
157,413.66	179,237.64	30,755.88	30,755.88					-
163,913.11	189,403.67	173,002.76	173,002.76					-
52,720,372.31	52,645,191.76	51,002,561.16	51,002,561.16	38,338,625.22	12,663,935.93			-
-	-	(2,368,607.50)	(2,368,607.50)					(2,368,607.50)
-	-	(229.25)	(229.25)					(229.25)
-	-	(18,519.24)	(18,519.24)					(18,519.24)
(872,379.15)	(842,630.59)	(557,105.64)	(557,105.64)					(557,105.64)
(1,349,945.46)	(1,171,372.06)	(161,302.62)	(161,302.62)					(161,302.62)
-	-	(762.17)	(762.17)					(762.17)
-	-	(169,808.16)	(169,808.16)					(169,808.16)
(105,089,956.29)	(104,913,886.56)	(110,421,987.52)						-
(205,411.62)	(201,910.04)	(222,919.50)	(222,919.50)					-
9,774,270.39	9,711,531.89	9,982,641.35	9,982,641.35					-
37,530,125.72	37,290,719.92	38,334,277.39	38,334,277.39					-
(0.00)	(0.00)	(37,301,149.38)	(37,301,149.38)	(28,039,273.99)	(9,261,875.39)			-
(389,294.49)	496,455.14	320,910.11	320,910.11					See tab "Adv for Const. & Def Tax", line 18, columns
-	-	-	-					-
855,502.51	850,011.25	873,740.37	873,740.37					See tab "Adv for Const. & Def Tax", line 21, column A
(751,585.57)	(748,372.32)	(769,528.22)	(769,528.22)					-
(4,641,330.60)	(4,791,249.52)	(4,514,008.53)	(4,514,008.53)		(4,514,008.53)			See tab "Adv for Const. & Def Tax", line 25, column A
428,206.76	505,732.86	490,368.10	490,368.10					-
-	-	-	-					See tab "Adv for Const. & Def Tax", line 24, column A
1,683,897.97	1,662,982.30	1,788,476.31	1,788,476.31					-
6,407,512.70	6,326,861.03	6,810,770.88	6,810,770.88					-
-	-	(56,969.06)	(56,969.06)	(42,823.64)	(14,145.42)			-
(638,740.75)	(666,160.88)	(639,883.26)	(639,883.26)					See tab "Adv for Const. & Def Tax", line 19, columns (639,883)
(42,032,794.73)	(41,379,613.53)	(44,141,753.80)	(44,141,753.80)					-
147,384.80	145,554.14	156,538.12	156,538.12					156,538
(72,848.85)	(70,879.97)	(82,693.30)	(82,693.30)					(82,693)
(12,755.85)	(12,694.23)	(13,063.95)	(13,063.95)		(13,063.95)			(13,064)
(55,906.40)	(58,308.37)	(56,006.40)	(56,006.40)					(56,006)
(3,320,611.22)	(3,272,468.91)	(3,460,059.93)	(3,460,059.93)					-
(22,454,623.31)	(22,776,131.02)	(13,970,331.33)	(13,970,331.33)		(13,970,331.33)			(3,460,059.93)
(35,647.40)	(35,475.20)	(22,573.81)	(22,573.81)					-
(77,299,367.39)	(78,406,148.05)	(48,092,446.69)	(48,092,446.69)	(48,092,446.69)				-
(110,090.19)	(109,558.36)	(69,714.91)	(69,714.91)					-
(95,194,107.52)	(95,539,119.87)	(94,655,379.44)						-
(34,292,176.00)	(39,768,724.71)	(23,979,672.27)	(23,979,672.27)					-
2,207,433.56	2,056,561.28	1,436,226.79	1,436,226.79					-
(2,386,646.41)	(2,759,274.39)	(1,539,978.95)	(1,539,978.95)					-
-	-	(2,082.59)	(2,082.59)					-
(18,721,945.16)	(21,730,220.71)	(13,024,127.19)	(13,024,127.19)					-
974,203.11	870,919.73	728,694.49	728,694.49					-
(36,017.35)	(36,017.35)	(22,561.54)	(22,561.54)					-
(1,063,583.50)	(1,216,974.53)	(732,097.15)	(732,097.15)					-
(99,293,159.81)	(116,095,325.08)	(69,647,558.96)	(69,647,558.96)					-
2,010,314.74	1,197,917.97	1,556,989.97	1,556,989.97					-
(3,109,450.80)	(3,574,036.83)	(2,206,117.60)	(2,206,117.60)					-
(10,154,584.33)	(11,495,619.82)	(6,224,061.90)	(6,224,061.90)					-
469,226.13	489,197.46	262,532.10	262,532.10					-
(425,847.36)	(473,018.25)	(258,765.53)	(258,765.53)					-
(71,795,380.38)	(84,231,132.90)	(49,247,283.09)	(49,247,283.09)					-
2,799,208.60	2,558,275.73	1,704,997.93	1,704,997.93					-
(2,567,636.03)	(2,955,922.48)	(1,758,145.77)	(1,758,145.77)					-
(47,642.78)	(51,429.03)	(21,021.44)	(21,021.44)					-
(1,511.60)	(1,933.11)	(759.55)	(759.55)					-
(2,972.64)	(3,356.48)	(1,990.13)	(1,990.13)					-
(34.60)	(47.51)	(13.86)	(13.86)					-
-	-	(136.09)	(136.09)					-
(1,061,766.92)	(1,202,440.45)	(680,429.77)	(680,429.77)					-

AA	AA			Allocator (3-Factor Formula)					
2019	2019			WA	0.75				
LTD	LTD			OR	0.25				
YTD	YTD								
11	12								
***	***								
00047	00047								
(18,014.23)	(20,059.57)	(18,986.05)	(18,986.05)			(18,986.05)			
(56,188.43)	(62,243.55)	(35,722.21)	(35,722.21)			(35,722.21)			
586,257.81	64,063.26	1,772,039.57	1,772,039.57			1,772,039.57			
(1,162.87)	(116,275.02)	928,040.87	928,040.87			928,040.87			
(850.16)	(32,783.61)	52,058.97	52,058.97			52,058.97			
(192,516.25)	(2,017,201.21)	4,072,995.34	4,072,995.34			4,072,995.34			
(2,415,264.32)	(3,501,522.79)	2,176,580.25	2,176,580.25			2,176,580.25			
(322.68)	(148.01)	(51.09)	(51.09)			(51.09)			
(18,245.77)	(33,675.28)	25,205.83	25,205.83			25,205.83			
66,133.98	12,218.77	160,600.28	160,600.28			160,600.28			
9,639.07	(20,097.54)	106,426.07	106,426.07			106,426.07			
(145,561.19)	(159,699.38)	(93,890.31)	(93,890.31)			(93,890.31)			
(4,734.20)	(10,284.31)	(1,250.77)	(1,250.77)			(1,250.77)			
(5,098.68)	(6,738.68)	(848.43)	(848.43)			(848.43)			
-	-	(27.45)	(27.45)			(27.45)			
(482,862.39)	(521,426.68)	(336,205.61)	(336,205.61)			(336,205.61)			
5,211.08	495.60	21,973.22	21,973.22			21,973.22			
(2,698,038.52)	(2,947,273.72)	(1,539,373.54)	(1,539,373.54)			(1,539,373.54)			
(1,326,083.80)	(1,453,712.59)	(780,768.30)	(780,768.30)			(780,768.30)			
(14,180,347.17)	(15,481,019.82)	(8,397,366.29)	(8,397,366.29)			(8,397,366.29)			
(7,703,424.72)	(8,374,092.24)	(4,382,190.39)	(4,382,190.39)			(4,382,190.39)			
(19,460.04)	(61,336.62)	(3,444.02)	(3,444.02)			(3,444.02)			
2,363.76	(178,179.26)	(30,421.56)	(30,421.56)			(30,421.56)			
(35,938.35)	(31,143.10)	(30,639.44)	(30,639.44)			(30,639.44)			
3,747.15	(146.92)	10,002.57	10,002.57			10,002.57			
(11,000.00)	(12,000.00)	(6,875.00)	(6,875.00)			(6,875.00)			
-	-	(4.17)	(4.17)			(4.17)			
-	-	(16,583.00)	(16,583.00)			(16,583.00)			
(75,185.00)	(82,020.00)	(35,314.17)	(35,314.17)			(35,314.17)			
(80,839.00)	(88,188.00)	(37,969.83)	(37,969.83)			(37,969.83)			
(224.30)	(224.30)	(2,563.38)	(2,563.38)			(2,563.38)			
-	-	-	-			-			
(615.00)	(615.00)	(495.17)	(495.17)			(495.17)			
(459.07)	(459.07)	(299.96)	(299.96)			(299.96)			
(12,362.01)	(12,362.01)	(9,612.44)	(9,612.44)			(9,612.44)			
(42,033.75)	(44,223.51)	(9,751.61)	(9,751.61)			(9,751.61)			
(15,396.62)	(15,446.62)	(8,845.09)	(8,845.09)			(8,845.09)			
(2,626.90)	(2,784.79)	(1,533.84)	(1,533.84)			(1,533.84)			
(16,089.16)	(28,833.91)	(7,547.79)	(7,547.79)			(7,547.79)			
(533,440.56)	(171,784.99)	(456,920.08)	(456,920.08)			(456,920.08)			
(770,696.42)	(829,904.01)	(423,973.52)	(423,973.52)			(423,973.52)			
522,111.30	299,675.57	597,512.62	597,512.62			597,512.62			
(19,523.88)	(31,522.11)	(4,700.13)	(4,700.13)			(4,700.13)			
-	-	-	-			-			
(266,190,130.82)	(314,395,576.48)	(170,409,332.35)	(170,409,332.35)			(170,409,332.35)			
(7,240.98)	(8,173.80)	(5,605.02)	(5,605.02)			(5,605.02)			
(44.08)	(45.93)	(147.25)	(147.25)			(147.25)			
(48,047.77)	(50,576.59)	(24,397.54)	(24,397.54)			(24,397.54)			
(55,862.38)	(57,922.16)	(35,489.38)	(35,489.38)			(35,489.38)			
(257,003.67)	(272,944.33)	(129,145.61)	(129,145.61)			(129,145.61)			
(117,810.33)	(127,456.02)	(55,306.63)	(55,306.63)			(55,306.63)			
(4,086,669.60)	(4,504,936.62)	(2,027,282.33)	(2,027,282.33)			(2,027,282.33)			
(1,511.72)	(1,511.72)	(986.15)	(986.15)			(986.15)			
(3,038.46)	(3,222.37)	(2,739.72)	(2,739.72)			(2,739.72)			
(563,043.58)	(649,294.52)	(290,496.49)	(290,496.49)			(290,496.49)			
104.97	104.97	(1,961.22)	(1,961.22)			(1,961.22)			
(5,140,167.60)	(5,675,979.09)	(2,573,557.33)	(2,573,557.33)			(2,573,557.33)			
<b>(1,193,037,825.99)</b>	<b>(1,262,198,971.30)</b>	<b>(1,049,402,305.51)</b>	<b>(1,049,402,305.51)</b>			<b>(1,049,402,305.51)</b>			

  

226,453,054	(213,982,709.21)	(608,665,589.32)	596,195,244.38	361,675,908.76	116,788,178.81	-	117,731,156.82	(608,665,589.32)	12,470,344.93	596,195,244.38
CWC	12,470,344.93	ISWC	12,470,344.93					596,195,244.38		-
			(0.00)							
			(0.00)							
				60.66%	19.59%		19.75%			
				7,565,010.59	2,442,805.25		2,462,529.09			