

**Cascade Natural Gas Corp.**  
 WORKPAPER - Public Counsel Unit Plant in Service  
 Twelve Months Ended December 31, 2020; Docket No. UG-210755

Line No.	Description	Per CNGC Adjusted <sup>1</sup>	Ref.	2021 AMA	Adjustment for 2021 AMA Update
1	<u>Rate Base</u>		Note:		
2	Plant in Service	\$ 953,426,107	2/	\$ 969,695,975	\$16,269,868
3	Accumulated Depreciation	(415,494,328)	2/	(423,226,412)	(7,732,084)
4	Customer Adv. for Construction	(3,032,534)	3/	(3,117,367)	(84,833)
5	Accumulated Deferred Income Tax	(77,525,315)	3/	(77,345,343)	179,972
6	Working Capital Allowance	13,038,376	4/	20,511,946	7,473,570
7	Total Rate Base Adjustments	\$ 470,412,306		\$ 486,518,799	\$16,106,493
8	<u>Operating Income</u>				
9	Revenue	\$ 123,703,360	5/	\$ 139,792,102	\$16,088,742
10	<u>Expenses</u>				
11	Revenue Taxes	16,612,950	5/		
12	Production	325,851	5/		
13	Distribution	21,412,263	5/		
14	Customer Accounts	5,188,856	5/		
15	Customer Service	242,783	5/		
16	Sales	19,496	5/		
17	Administrative and General	17,671,148	5/		
18	Depreciation & Amortization Exp.	29,209,960	5/		
19	Taxes Other Than Income Tax	7,292,218	5/		
20	Income Taxes	1,220,940	5/		
21	Total Expense Adjustments	\$ 99,196,465			
22	Operating Income Adjustments	\$ 24,506,895		\$ 28,636,320	\$ 4,129,425

Note 1 From 210755-JOINT Exh-JT-2-3-22-22.xlsx, tab Gresham, Exh MCG-2 ROO summary (WP MEG-5.2).  
 Note 2 Plant and Accumulated Depreciation from CNGC Response to AWEC Data Request No. 65, Attachment A.  
 Note 3 Customer Advances for Construction and Accumulated Deferred Income Taxes from CNGC Response to Public Counsel Data Request PC-58, Attachment A.  
 Note 4 Working Capital from CNGC Response to Public Counsel Data Request No. 59, Attachment A (WP MEG-5.3).  
 Note 5 Operating Income from CNGC Response to AWEC Data Request No. 67, with Confidential Attachment A.