

Cascade Natural Gas Corp.
 WORKPAPER - Public Counsel Unit 2021 Union Payroll Restating Adjustment
 Twelve Months Ended December 31, 2020; Docket No. UG-210755

Line No.	Description	Account No.	January 2021	February 2021	March 2021	Total Jan-Mar	Effective Increase ³	Restating Adjustment
1	Union Payroll							
2	Operation Supervision & Engineering	28700	\$ -	\$ -	\$ -	\$ -	3.00%	\$ -
3	Distribution Load Dispatching	28710	895	\$ -	181	1,076	3.00%	32
4	Compressor Station Operating	28720	5,891	3,551	3,239	12,681	3.00%	380
5	Routine Main/Service Operation	28740	161,615	109,254	139,210	410,079	3.00%	12,302
6	Measuring and Regulating-General	28750	40,154	34,994	30,449	105,597	3.00%	3,168
7	Measuring and Regulating-Industrial	28760	23,657	21,364	22,890	67,911	3.00%	2,037
8	Routine Meter and House Regulator	28780	70,272	54,331	56,658	181,261	3.00%	5,438
9	Customer Installation	28790	39,257	31,115	26,918	97,290	3.00%	2,919
10	Distribution Maps/Records & Misc.	28800	411,585	250,372	235,744	897,701	3.00%	26,931
11	Mains-Maintenance	28870	28,993	32,699	29,773	91,465	3.00%	2,744
12	Compressor Station Maintenance	28880	3,900	4,146	5,996	14,041	3.00%	421
13	Maintenance of Measuring & Regulating	28890	21,506	12,272	15,582	49,361	3.00%	1,481
14	Maintenance of Measuring & Regulating	28900	10,756	7,890	6,820	25,466	3.00%	764
15	Maintenance of Services	28920	72,867	39,109	54,671	166,647	3.00%	4,999
16	Meter/Regulator Maintenance	28930	53,885	51,049	47,707	152,642	3.00%	4,579
17	Maintenance of Other	28940	173,524	92,155	74,113	339,792	3.00%	10,194
18	Routine Meter Reading	29020	40,939	23,877	26,160	90,976	3.00%	2,729
19	Customer Collection	29030	4,293	2,808	3,026	10,128	3.00%	304
20	Administration & General	29200	538	229	\$ -	767	3.00%	23
21	Maintenance of General Plant	29350	1,660	229	380,565	380,565	3.00%	11,417
22	Total Wage Increase		\$1,166,188	\$ 771,446	1,159,703	\$3,097,337		92,863
23	Employer's FICA at 7.65%							7,104
24	Total Expense Adjustment							99,967

Note 1: January through March bargaining payroll from CNGC Response to Public Counsel Data Request No. 64, Attachment A (WP MEG-7.2)

Note 2: Based on an analysis of CNGC Response to Public Counsel Data Request No. 19, Attachment A (WP MEG-7.3).