

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

**Docket UG-210755
Cascade Natural Gas Corporation
2021 General Rate Case**

PUBLIC COUNSEL DATA REQUEST NO. 019:

Re: Payroll

Please provide the payroll by pay period for each pay period subsequent to the test year through the pro forma period for each employee group with a separate payroll annualization calculation in the Company's exhibits, and showing for each pay period the number of employees, the amount of base pay, the amount of overtime pay, the overtime hours, the amount of incentives paid, and the amount of other pay. Please provide this information separately for Cascade Natural Gas Corp. and for each affiliate of Cascade Natural Gas Corp. Please provide this response in Excel compatible format with all formulas fully functional and intact.

Response:

Attached as Attachment A to Cascade Natural Gas Corporation's ("Cascade") Response to Public Counsel Data Request No. 019, please find an Excel spreadsheet containing the payroll by pay period through the third quarter of 2021 with the information requested in Public Counsel Data Request No. 019, in the format requested.

The worksheet in Attachment A entitled "WA Allocated + Direct" contains payroll data by pay period, including number of employees, the amount of base pay, the amount of overtime pay, and the amount of other pay through the third quarter of 2021 for Cascade Non-Union and Union employees.

The worksheet in Attachment A entitled "Affiliate Allocated" contains payroll data by pay period, including number of employees, the amount of base pay, the amount of overtime pay, and the amount of other pay through the third quarter of 2021 for employees of each affiliate company whose time is allocated to Cascade.

Cascade notes that the information provided in Attachment A was obtained from Cascade's payroll system which was allocated to Washington. Beginning with the 2021 payroll year, Cascade has started to implement new payroll and human resource software, which is still in progress. During this period, temporary reporting measures are in place with limited capability. As a result, hours worked are not available in the data source and data is only available through the third quarter of 2021. Cascade notes that 2021 incentives have not yet been paid. These incentives would be paid in the first quarter of 2022.

Additionally, payroll amounts allocated to Cascade from MDU Resources Group, Inc. ("MDUR") cannot be obtained from Cascade's payroll system. These values come from Cascade's general ledger. For the period January through September 2021, MDUR base wages and overtime wages allocated to CNG were \$1,655,633.09 and \$4,317.97, respectively.

**ATTACHMENT A to Cascade's Response
to Public Counsel Data Request
No. 019**

**Attachment A to Cascade Natural Gas Corp. Response to
Public Counsel Data Request No. 19 is provided in Electronic
Version Only Due to Voluminous Size of the Document when
Printed**