BEFORE THE WASHINGTON

UTILITIES & TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

Complainant,

v.

CASCADE NATURAL GAS CORPORATION,

Respondent.

DOCKET UG-200568

MARK E. GARRETT ON BEHALF OF PUBLIC COUNSEL

EXHIBIT MEG-5

Plant in Service

November 19, 2020

Cascade Natural Gas Company
Public Counsel Unit Plant in Service
Twelve Months Ended December 31, 2019; Docket No. UG-200568

Line No.	Description	Per Public Counsel Adjustment	Per CNGC Adjustment	Adjustment to CNGC Amounts
1	Plant in Service	$ -	$ 66,105,637	$ (66,105,637)
2	Accumulated Depreciation	-	(1,347,529)	1,347,529
3	Accumulated Deferred Income Tax	-	22,690	(22,690)
4	Total Rate Base Adjustments	$ -	$ 64,780,798	$ (64,780,798)
5	Revenue	$ -	$ 1,281,027	$ (1,281,027)
6	Revenue Taxes	-	51,907	(51,907)
7	Customer Accounts	-	5,150	(5,150)
8	Depreciation & Amortization Exp.	-	2,695,059	(2,695,059)
9	Taxes Other Than Income Tax	-	765,625	$ (765,625)
10	Income Taxes[1]	-	554,284	$ (554,284)
11	Total Expense Adjustments	$ -	$ 4,072,025	$ (4,072,025)
12	Operating Income Adjustments	$ -	$ (2,790,998)	$ 2,790,998

Note 1 The income tax calculation in the tab Operation Report contains an error in the amount of $1,023,994. This error was corrected in the revenue requirement exhibit provided in response to UTC-127. The income tax amount should be ($469,710).

Revenue	$ 1,281,027
Revenue Taxes	51,907
Customer Accounts	5,150
Depreciation & Amortization Exp.	2,695,059
Taxes Other Than Income Tax	765,625
Taxable Income	$ (2,236,714)
Income Tax at 21%	$ (469,710)
tab Operating Report, cell Q142 amount	$ 554,284
Error	$ (1,023,994)

Alternative Update to 9/30/2020

Line	Description		
13	Plant Additions to 9/30/2020 (UTC-92 Revised Supplemental)		$ 10,321,227
14	2019 Depreciation Expense	$ 24,915,118	
15	EOP adjustment R-4	2,932,910	
16	2019 EOP Depreciation Exp	$ 27,848,028	
17	Additional Accum Deprec through Sept 2020		$ (20,886,021)