

**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-6

Payroll Expense

November 19, 2020

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

Line No.	Description	2019 Annualized Wages ¹	PCU 2020 Wage Increase	PCU 2020 Annualized Wages	CNGC Pro Forma Wages ²	Adjustment to CNGC Amounts
<u>PCU Payroll Annualization</u>						
1	Non-Union	\$ 9,796,448	3.00%	\$ 293,893		
2	Union	10,235,928	3.00%	307,078		
3	Allocated	5,832,196	3.00%	<u>174,966</u>		
4	Total Pro Forma Wage Adjustment			\$ 775,937	\$ 1,911,729	\$ (1,135,792)
6	Employer FICA at 7.65%			\$ 45,974	\$ 108,841	\$ (62,867)
7	Income Taxes			<u>\$ (172,601)</u>	<u>\$ (424,366)</u>	<u>\$ 251,765</u>
8	Net Operating Income			<u><u>\$ (649,310)</u></u>	<u><u>\$ (1,596,204)</u></u>	<u><u>\$ 946,894</u></u>

Note 1 From UG-200568 CNGC Exh MCP 8-10 and WP-1, 07.24.20.xlsx, tab Restate and Pro Forma Wage Adjust, cells I11, I13, and F111.

Note 2 From UG-200568 CNGC Exh MCP 8-10 and WP-1, 07.24.20.xlsx, tab Exh MCP-10 - Summary of Adj, cells N24, N25, N26, N27, and N29. The amount shown on the tab Operating Report for Distribution Expense includes the production expense from cell P57 resulting in a duplicate count of that expense.