

Cascade Natural Gas Corp.
 WORKPAPER - Public Counsel Unit 2021 Depreciation Annualization Adjustment
 Docket No. UG-210755

Line No.	Description		December 2021 Plant	Deprec. Rate	Depreciation Expense
1	WA Washington				
2	CNG-302-G-Franchises-00048	00048	\$ 138,158	0.00%	\$ -
3	CNG-303-G-Intang-00048-20 YR-2017	00048	12,647	5.00%	632
4	CNG-303-G-Intang-00048-40 YR-2014	00048	45,037	2.50%	1,126
5	CNG-303-G-Intang-00048-40 YR-2015	00048	1,218,966	2.50%	30,474
6	CNG-303-G-Intang-00048-40 YR-2017	00048	2,333,240	2.50%	58,331
7	CNG-303-G-Intang-00048-40 YR-2018	00048	8,001	2.50%	200
8	CNG-303-G-Intang-00048-40 YR-2020	00048	12,452,075	2.50%	311,302
9	CNG-303-G-Intang-00048-40 YR-2021	00048	2,615,761	2.50%	65,394
10	CNG-365-G-Land and Land Right-00048	00048	338,216	0.00%	-
11	CNG-365-G-Rights-of-Way-00048	00048	1,018,397	0.65%	6,620
12	CNG-367-G-Mains-00048	00048	18,786,706	1.50%	281,801
13	CNG-367-G-Mains-00048 (Adjustment)	00048	384,554	1.50%	5,768
14	CNG-369-G-Measuring/Regulation-00048	00048	135,338	4.60%	6,226
15	CNG-374-G-Land Right-00048	00048	2,139,323	1.64%	35,085
16	CNG-374-G-Land-00048	00048	316,966	-2.32%	(7,362)
17	CNG-375-G-Structures & Improv-00048	00048	698,513	0.84%	5,868
18	CNG-376-G-Mains-High Pressure-00048	00048	205,743,200	1.52%	3,127,297
19	CNG-376-G-Mains-Plastic-00048	00048	180,199,666	2.81%	5,063,611
20	CNG-376-G-Mains-Steel-00048	00048	122,495,128	3.56%	4,360,827
21	CNG-377-G-Compressor Station-00048	00048	2,608,328	1.72%	44,863
22	CNG-378-G-Measure/Regulation -00048	00048	33,715,862	1.97%	664,202
23	CNG-379-G-Meas/Reg City -00048	00048	1,419,216	1.97%	27,959
24	CNG-380-G-Services-Plastic-00048	00048	168,309,670	3.36%	5,655,205
25	CNG-380-G-Services-Steel-00048	00048	61,551,993	3.47%	2,135,854
26	CNG-381-G-Meters-00048	00048	-	2.61%	-
27	CNG-382-G-Meter Set Installat-00048	00048	-	0.00%	-
28	CNG-385-G-Industrial Meas. & -00048	00048	9,886,839	1.70%	168,076
29	CNG-389-G-Land & Land Rights-00048	00048	2,508,056	0.00%	-
30	CNG-390-G-Leasehold Improveme-00048	00048	7,933	0.00%	-
31	CNG-390-G-Structures & Improv-00048	00048	17,142,531	1.44%	246,852
32	CNG-391-G-Office Equip-00048	00048	101,727	26.37%	26,826
33	CNG-391-G-Office Furniture & -00048	00048	361,833	19.00%	68,748
34	CNG-392-G-Trailers-00048	00048	203,550	0.00%	-
35	CNG-392-G-Transportation Equip-00048	00048	12,762,501	0.00%	-
36	CNG-393-G-Stores Equip-00048	00048	21,149	8.40%	1,776
37	CNG-394-G-Tools,Shop,Garage E-00048	00048	4,664,872	10.66%	497,275
38	CNG-394-G-Vehicle CNG Equip-00048	00048	131,231	1.52%	1,995
39	CNG-395-G-Laboratory Equip-00048	00048	-	14.55%	-
40	CNG-396-G-Power Operated Equip-00048	00048	1,976,722	0.00%	-
41	CNG-396-G-Trailers-Work Equip-00048	00048	550,713	0.00%	-
42	CNG-397-G-Radio Comm Equip-Fi-00048	00048	114,247	5.35%	6,112
43	CNG-397-G-Radio Comm Equip-Mo-00048	00048	918,826	6.99%	64,226
44	CNG-397-G-Supervisory & Telem-00048	00048	1,034,683	5.53%	57,218
45	CNG-397-G-Telephone & Telex E-00048	00048	207,795	21.62%	44,925
46	CNG-398-G-Miscellaneous Equip-00048	00048	14,274	4.35%	621
47	WA	00048 Total	\$ 871,294,447		\$ 23,065,933
48	AS Allocated States				
49	CNG-301-G-Organization-00100	00100	\$ 152,066	0.00%	\$ -
50	CNG-303-G-Intang-00100-1 YR-2020	00100	28,347	100.00%	2,362 12/31/21 undepreciate
51	CNG-303-G-Intang-00100-10 YR-2015	00100	2,073,632	10.00%	207,363
52	CNG-303-G-Intang-00100-10 YR-2016	00100	14,664	10.00%	1,466
53	CNG-303-G-Intang-00100-10 YR-2017	00100	563,986	10.00%	56,399
54	CNG-303-G-Intang-00100-10 YR-2019	00100	50,761	10.00%	5,076
55	CNG-303-G-Intang-00100-10 YR-2021	00100	335,762	10.00%	33,576
56	CNG-303-G-Intang-00100-12 YR-2019	00100	1,191,253	8.33%	99,231

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57	CNG-303-G-Intang-00100-12 YR-2020	00100	871,427	8.33%	72,590
58	CNG-303-G-Intang-00100-12 YR-2021	00100	1,329,604	8.33%	110,756
59	CNG-303-G-Intang-00100-13 YR-2012	00100	4,188,147	7.69%	322,068
60	CNG-303-G-Intang-00100-14 YR-2010	00100	695,173	7.14%	49,635
61	CNG-303-G-Intang-00100-14 YR-2011	00100	2,037,971	7.14%	145,511
62	CNG-303-G-Intang-00100-15 YR-2010	00100	17,063,587	6.67%	1,138,141
63	CNG-303-G-Intang-00100-15 YR-2012	00100	541,241	6.67%	36,101
64	CNG-303-G-Intang-00100-15 YR-2017	00100	-	6.67%	-
65	CNG-303-G-Intang-00100-15 YR-2018	00100	55,565	6.67%	3,706
66	CNG-303-G-Intang-00100-3 YR-2010	00100	7,720	0.00%	-
67	CNG-303-G-Intang-00100-3 YR-2017	00100	30,628	0.00%	-
68	CNG-303-G-Intang-00100-3 YR-2021	00100	12,322	33.33%	4,107
69	CNG-303-G-Intang-00100-4 YR-2021	00100	56,231	25.00%	14,058
70	CNG-303-G-Intang-00100-5 YR-2011	00100	14,272	0.00%	-
71	CNG-303-G-Intang-00100-5 YR-2016	00100	116,865	20.00%	23,373
72	CNG-303-G-Intang-00100-5 YR-2017	00100	102,398	20.00%	20,480
73	CNG-303-G-Intang-00100-5 YR-2018	00100	896,070	20.00%	179,214
74	CNG-303-G-Intang-00100-5 YR-2019	00100	16,039	20.00%	3,208
75	CNG-303-G-Intang-00100-5 YR-2020	00100	1,214,455	20.00%	242,891
76	CNG-303-G-Intang-00100-5 YR-2021	00100	227,882	20.00%	45,576
77	CNG-303-G-Intang-00100-7 YR-2012	00100	131,168	0.00%	-
78	CNG-303-G-Intang-00100-7 YR-2013	00100	2,519,900	0.00%	-
79	CNG-303-G-Intang-00100-7 YR-2014	00100	585,145	0.00%	-
80	CNG-303-G-Intang-00100-7 YR-2015	00100	20,561	0.00%	-
81	CNG-303-G-Intang-00100-7 YR-2016	00100	2,316,740	14.29%	331,062
82	CNG-303-G-Intang-00100-7 YR-2017	00100	654,151	14.29%	93,478
83	CNG-303-G-Intang-00100-7 YR-2018	00100	123,571	14.29%	17,658
84	CNG-303-G-Intang-00100-7 YR-2019	00100	391,097	14.29%	55,888
85	CNG-303-G-Intang-00100-7 YR-2020	00100	321,784	14.29%	45,983
86	CNG-303-G-Intang-00100-7 YR-2021	00100	312,497	14.29%	44,656
87	CNG-303-G-Intang-00100-8 YR-2019	00100	-	0.00%	-
88	CNG-303-G-Intang-00100-Fully Amort	00100	2,994,410	0.00%	-
89	CNG-303-G-Intang-00100-PowerPlan	00100	2,786,187	9.34%	260,230
90	CNG-374-G-Land-00100	00100	94,900	0.00%	-
91	CNG-375-G-Structures & Improv-00100	00100	412,882	0.84%	3,468
92	CNG-389-G-Land & Land Rights-00100	00100	954,713	0.00%	-
93	CNG-390-G-Structures & Improv-00100	00100	6,151,550	0.00%	-
94	CNG-391-G-Comp Equip-Server &-00100	00100	1,634,004	44.02%	719,288
95	CNG-391-G-Office Equip-00100	00100	156,610	26.37%	41,298
96	CNG-391-G-Office Furniture & -00100	00100	1,325,227	19.00%	251,793
97	CNG-391-G-Software-00100	00100	-	2.69%	-
98	CNG-392-G-Trailers-00100	00100	7,724	0.00%	-
99	CNG-392-G-Transportation Equip-00100	00100	2,176,886	0.00%	-
100	CNG-393-G-Stores Equip-00100	00100	50,479	8.40%	4,240
101	CNG-394-G-Tools,Shop,Garage E-00100	00100	3,047,188	10.66%	324,830
102	CNG-395-G-Laboratory Equip-00100	00100	78,999	14.55%	11,494
103	CNG-396-G-Power Operated Equip-00100	00100	33,597	0.00%	-
104	CNG-396-G-Trailers-Work Equip-00100	00100	-	0.00%	-
105	CNG-397-G-Radio Comm Equip-Fi-00100	00100	370,466	5.35%	19,820
106	CNG-397-G-Radio Comm Equip-Mo-00100	00100	20,021	6.99%	1,399
107	CNG-397-G-Supervisory & Telem-00100	00100	720,923	5.53%	39,867
108	CNG-397-G-Telephone & Telex E-00100	00100	-	0.00%	-
109	CNG-398-G-Miscellaneous Equip-00100	00100	62,364	4.35%	2,713
110	CNG-381-G-ERTS-00101	00101	69,830	2.61%	1,823
111	CNG-381-G-Meters-00101	00101	105,920,803	2.61%	2,764,533
112	CNG-382-G-Meter Set Installat-00101	00101	-	-35.44%	-
113	CNG-383-G-Service Regulators-00101	00101	12,492,216	2.16%	269,832

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114	AS 00100 - 00101 Total	\$ 182,826,657		\$ 8,122,244
115	No Jurisdiction Allocation			
116	CNG-372-G-Aro Trans Plant	\$ 85,968	0.97%	\$ 832
117	CNG-372-G-ARO-Trans Manual Adj	-	0.00%	-
118	CNG-388-G-Aro Distrib Plant-OR	-	0.00%	-
119	CNG-388-G-Aro Distrib Plant-WA	30,545,413	1.38%	422,612
120	CNG-388-G-ARO-Dist Manual Adj	-	0.00%	-
121	No Jurisdiction Allocation	\$ 30,631,381		\$ 423,444
122	Grand Total	\$ 1,084,752,485		
123	WA 00048 Total (from above)			\$ 23,065,933
124	100 AS accounts (allocation on 3 Factor Allocator)			3,808,948
125	101 AS accounts (allocation on Customer Allocator)			2,248,600
126	ARO Distribution Plant-WA			422,612
127	Total WA Plant			\$ 29,546,093
128	2021 Depreciation Expense			28,455,362
129	End of Period Depreciation Adjustment			<u>\$ 1,090,731</u>

Note 1: December 2021 plant balances from CNGC Response to AWEC Data Request No. 65, Attachment A.

Note 2: Depreciation rates from UG-200287 (WP MEG-12.2).