

**BEFORE THE WASHINGTON
UTILITIES & TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

CASCADE NATURAL GAS CORPORATION,

Respondent.

DOCKET UG-210755

**ON BEHALF OF THE
WASHINGTON STATE OFFICE OF THE ATTORNEY GENERAL
PUBLIC COUNSEL UNIT**

EXHIBIT MAC-__CX

Cascade Natural Gas Corporation Response to
Public Counsel Data Request No. 70,
with Confidential Attachment A

May 25, 2022

**Shaded Information is Designated Confidential per Protective Order
in Docket UG-210755 and WAC 480-07-160
REDACTED VERISON**

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

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

PUBLIC COUNSEL DATA REQUEST NO. 070

“CONFIDENTIAL” Table of Contents

DR NO.	“CONFIDENTIAL” Material
070	Shaded information is designated as CONFIDENTIAL per Protective Order in Docket UG-210755 as marked in Attachment A to Cascade Natural Gas Corporation’s Response to Public Counsel Request No. 070.

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

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

PUBLIC COUNSEL DATA REQUEST NO. 070:

Re: Revenue Requirement, Rebuttal Testimony Mark A. Chiles, Exh. MAC-4T at 29:7-9.

Mark A. Chiles states, "If it had adjusted for these items alone, it would be an additional reduction of approximately \$3.7 million to Public Counsel's restated operating income." Please provide the workpapers calculating the \$3.7 million reduction cited by Mark Chiles. Please provide this response in Excel format with all formulas fully functional and intact.

Response:

Attached as Attachment A to Cascade Natural Gas Corporation's Response to Public Counsel Data Request No. 070, please find an Excel spreadsheet calculating the approximate \$3.7 million reduction referenced in Exh. MAC-4T and Public Counsel Data Request No. 070. Yellow highlighting in Attachment A illustrates items that Cascade corrected. The \$3.7 million reduction can be seen on tab "MEG-3 Summary", Line 3, Column "Operating Income".

Shaded information is designated as CONFIDENTIAL per Protective Order in Docket UG-210755 as marked in Attachment A to Cascade's Response to Public Counsel Request No. 070.

**ATTACHMENT A to Cascade's Response
to Public Counsel Data Request
No. 070**

Cascade Natural Gas Corporation Response to Public Counsel Data Request No. 70, Attachment A
Shaded Informtion is Designated CONFIDENTIAL per Protective Order in Docket UG-210755.

Docket UG-210755
 Exhibit MEG-3
 April 25, 2022
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Cascade Natural Gas Corp.
 Public Counsel Unit Summary Recommendations
 Twelve Months Ended December 31, 2020; Docket No. UG-210755

Line No.	Description	Reference	Operating Income	Rate Base	Rate Increase
1	CNGC Adjusted Amounts	MEG-4	\$ 24,506,893	\$ 470,412,306	\$ 10,692,992
2	2021 AMA Results	MEG-5	4,129,425	16,106,493	(3,991,583)
3	2021 Revenue Restating Adjustment	MEG-6	(3,734,020)		4,945,321
4	Restate 2021 Union Payroll + 22 Payroll	MEG-7	(78,974)		104,593
5	Remove 2021 Incentives	MEG-8	1,176,163		(1,557,706)
6	Remove 50% of BOD Expense	MEG-9	140,713		(186,360)
7	PC Recommended Amounts		<u>\$ 26,140,200</u>	<u>\$ 486,518,799</u>	<u>\$ 10,007,258</u>
8	Adjust Revenue for Customer Growth	MEG-10	677,345		(897,073)
9	Adjust Rate Base to EOP 2021	MEG-11	-	25,725,843	2,359,772
10	Adjust Depreciation Expense	MEG-12	(861,678)		1,141,203
11	Interest Coordination Adjustment	MEG-13	14,910		(19,746)
12	PC 2021 End of Period Amounts		<u><u>\$ 25,970,777</u></u>	<u><u>\$ 512,244,642</u></u>	<u><u>\$ 12,591,413</u></u>

\$ 5,198,006 PC Proposed 2021 Test Year 1
 \$ 7,393,406 Difference from PC Proposal
 \$ 1,898,420 Difference from Settlement

Cascade Natural Gas Corp.
 Public Counsel Results of Operations Summary Sheet
 Twelve Months Ended December 31, 2020, Docket No 210755

CNGC Adj #	Description	Ref	Cascade Natural Gas Company (Note 1)			PC Adjustment			Public Counsel Adjustments and/or PC Neutral in Direct			Public Counsel Position on PSE's Position	Rev Req Impact of Differences
			NOI	Rate Base	Rev Req	NOI	Rate Base	Ref	NOI	Rate Base	Rev Req		
	AMA Test Year End 12/31/2020 (1)	\$	24,683,915	\$420,308,417	\$ 5,862,632				\$24,683,915	\$420,308,417	\$ 5,862,632	PC Opposes	\$ (0)
R-1	Amortize CRM Adjustment		(636,366)	0	842,801				(636,366)	-	842,801	PC Neutral in Direct	(0)
R-2	Promotional Advertising Adj		107,863	0	(142,853)				107,863	-	(142,853)	PC Neutral in Direct	0
R-3	Restate End of Period Adjustment		(1,055,200)	53,527,363	6,307,443				(1,055,200)	53,527,363	6,307,443	PC Opposes	(0)
R-4	Restate Wages		(59,453)	0	78,739				(59,453)	-	78,739	PC Neutral in Direct	(0)
R-5	Restate Incentives		1,255,708	0	(1,663,055)				1,255,708	-	(1,663,055)	PC Opposes	0
R-6	Directors' Fees		140,713	0	(186,360)				140,713	-	(186,360)	PC Neutral in Direct	0
R-7	Remove Supplemental Schedules		(161,446)	0	213,818				(161,446)	-	213,818	PC Neutral in Direct	(0)
R-8	Restate Late Payment Charges		272,140	0	(360,421)				272,140	-	(360,421)	PC Neutral in Direct	0
R-9	Removal of FP-319072 & FP-319209		41,188	(3,395,927)	(366,050)				41,188	(3,395,927)	(366,050)	PC Neutral in Direct	0
R-10	Reclass Rate Base (AWEC DR 5)		(5,529)	(27,547)	4,796				(5,529)	(27,547)	4,796		
P-1	Interest Coordination Adjustment		(188,107)	0	249,128				(188,107)	-	249,128	PC Neutral in Direct	(0)
P-2	Annualize Revenue Adjustment		1,062,652	0	(1,407,372)				1,062,652	-	(1,407,372)	PC Neutral in Direct	0
P-3	Pro Forma Wage Adjustment		(605,074)	0	801,358				(605,074)	-	801,358	PC Opposes	(0)
P-4	MAOP Deferral Amortization		(346,111)	0	458,388				(346,111)	-	458,388	PC Neutral in Direct	(0)
	CNGC and Staff Proposed Settlement		24,506,893	470,412,306	10,692,992	0	0		24,506,893	470,412,306	10,692,992		(0)
MEG-5	Restate for 2021 AMA		0	0	0	4,129,425	16,106,493	(2)	4,129,425	16,106,493	(3,991,583)	PC Recommends	(3,991,583)
MEG-6	Restate 2020 Revenue		0	0	0	(3,734,020)	0	(3)	(3,734,020)	0	4,945,321	PC Recommends	4,945,321
MEG-7	Restate 2021 Union Payroll		0	0	0	(78,974)	0	(4)	(78,974)	0	104,593	PC Recommends	104,593
MEG-8	Remove Incentives		0	0	0	1,176,163	0	(5)	1,176,163	0	(1,557,706)	PC Recommends	(1,557,706)
MEG-9	Remove 50% of BOD Cost		0	0	0	140,876	0	(6)	140,713	0	(186,360)	PC Recommends	(186,360)
	PC Recommended Amounts		\$ 24,506,893	\$470,412,306	\$ 10,692,992	\$ 1,633,470	\$ 16,106,493		\$26,140,200	\$486,518,799	\$10,007,258		\$ (685,735)
MEG-10	Adjust Revenue for Customer Growth		0	0	0	677,345	0	(7)	677,345	0	(897,073)	PC Recommends	(897,073)
MEG-11	Adjust Rate Base to EOP 2021		0	0	0	0	25,725,843	(8)	0	25,725,843	2,359,772	PC Recommends	2,359,772
MEG-12	Adjust Depreciation Expense		0	0	0	(861,678)	0	(9)	(861,678)	0	1,141,203	PC Recommends	1,141,203
MEG-13	Interest Coordination Adjustment		0	0	0	14,910	0	(10)	14,910	0	(19,746)	PC Recommends	(19,746)
	2021 EOP Total		\$ 24,506,893	\$470,412,306	\$ 10,692,992	\$ 1,464,047	\$ 41,832,336		\$25,970,777	\$512,244,642	\$12,591,413		\$ 1,898,420

Public Counsel Adjustments

- (1) Based on the March 23, 2022 Joint Settlement filing
- (2) Adjustment to recognize the 2021AMA Revenue requirement
- (3) Adjustment to Normalize Revenue Based on Authorized Rates
- (4) Adjustment to Recognized the 2021 Union Pay Increase
- (5) Adjustment to Remove 2021 Executive Incentives
- (6) Adjustment to Remove 50% of 2021 Board of Directors Cost
- (7) Adjust Revenue to Recognize 2021 Customer Growth
- (8) Adjust Rate Base to 2021 End of Period
- (9) Adjust Depreciation Expense to 2021 End of Period
- (10) Adjustment to deductible interest resulting from PCU rate base recommendations

Cascade Natural Gas Corp.
 Public Counsel Unit Plant and Operating Income Update
 Twelve Months Ended December 31, 2020; Docket No. UG-210755

Line No.	Description	Reference	PCU Update Adjustment	CNGC Update Adjustment	Adjustment to CNGC Amounts
1	Update Rate Base for 2021 AMA	WP MEG-5.1, ln 7	<u>\$ 16,106,493</u>	<u>\$ -</u>	<u>\$ 16,106,493</u>
2	Update Operating Income to 2021 Reported Amounts	WP MEG-5.1, ln 22	<u>\$ 4,129,425</u>	<u>\$ -</u>	<u>\$ 4,129,425</u>

WP MEG-5 1C
 Page 1 of 1

Cascade Natural Gas Corp.
 WORKPAPER - Public Counsel Unit Plant in Service
 Twelve Months Ended December 31, 2020; Docket No UG-210755

Line No	Description	Per CNGC Adjusted ¹	Ref	2021 AMA	Adjustment for 2021 AMA Update
1	<u>Rate Base</u>				
2	Plant in Service	\$ 953,426,107	2/	\$ 969,695,975	\$16,269,868
3	Accumulated Depreciation	(415,494,328)	2/	(423,226,412)	(7,732,084)
4	Customer Adv for Construction	(3,032,534)	3/	(3,117,367)	(84,833)
5	Accumulated Deferred Income Tax	(77,525,315)	3/	(77,345,343)	179,972
6	Working Capital Allowance	13,038,376	4/	20,511,946	7,473,570
7	Total Rate Base Adjustments	\$ 470,412,306		\$ 486,518,799	\$16,106,493
8	<u>Operating Income</u>				
9	Revenue	\$ 123,703,360	5/	\$ 139,792,102	\$16,088,742
10	<u>Expenses</u>				
11	Revenue Taxes	16,612,950	5/		
12	Production	325,851	5/		
13	Distribution	21,412,263	5/		
14	Customer Accounts	5,188,856	5/		
15	Customer Service	242,783	5/		
16	Sales	19,496	5/		
17	Administrative and General	17,671,148	5/		
18	Depreciation & Amortization Exp	29,209,960	5/		
19	Taxes Other Than Income Tax	7,292,218	5/		
20	Income Taxes	1,220,940	5/		
21	Total Expense Adjustments	\$ 99,196,465			
22	Operating Income Adjustments	\$ 24,506,895		\$ 28,636,320	\$ 4,129,425

Note 1 From 210755-JOINT Exh-JT-2-2-22-22.xlsx., tab Gresham, Exh MCG-2 ROO summary (WP MEG-5 2)

Note 2 Plant and Accumulated Depreciation from CNGC Response to AWEC Data Request No 65, Attachment A

Note 3 Customer Advances for Construction and Accumulated Deferred Income Taxes from CNGC Response to Public Counsel Data Request PC-58, Attachment A (WP MI

Note 4 Working Capital from CNGC Response to Public Counsel Data Request No 59, Attachment A (WP MEG-5 5)

Note 5 Operating Income from CNGC Response to AWEC Data Request No 67, with Confidential Attachment A

Cascade Natural Gas Corp.
 Public Counsel Unit Restate 2021 Revenue
 Twelve Months Ended December 31, 2020; Docket No. UG-210755

Line No.	Description	Reference	PCU Adjustment	CNGC Adjustment	Adjustment to CNGC Amounts
1	Remove Decoupling within 2021 Revenue		\$ -	\$ (6,810,999)	\$ (6,810,999)
2	Restate 2021 Revenue for July 2021 Rate Change	WP MEG-6.1, ln 31	2,307,749		\$ 2,307,749
3	Restate 2021 CRM Revenue	WP MEG-10.1, ln 51	(578,890)	-	\$ (578,890)
4	Remove 2021 Provision for Rate Refund	WP MEG-6.1, ln 34	321,121	-	321,121
5	Total 2021 Revenue Restating Adjustments		\$ 2,049,980	\$ (6,810,999)	\$ (4,761,019)
6	Revenue Taxes		4,100	(13,622)	\$ (9,522)
7	Customer Accounts Expenses		7,605	(25,269)	\$ (17,663)
8	Income Tax Expense		430,496	(1,430,310)	\$ (999,814)
9	Total Expense Adjustments		\$ 442,201	\$ (1,469,201)	\$ (1,026,999)
10	Net Operating Income		\$ 1,607,779	\$ (5,341,798)	\$ (3,734,020)

Cascade Natural Gas Corporation
SUMMARY OF REVENUES BY RATE SCHEDULE

Cascade natural Gas
SUMMARY OF REVENUES BY RATE SCHEDULE

Line No.	Rate Description (A)	Current		
		Billing Determinants (Therms/Bills) (B) = (D)/(C)	Current Rate (C)	Per Books Revenue 2021 (D)
1	CNGWA503			
2	Basic Service Charge	2,405,319	\$5.00	\$12,026,593.70
3	CNG WA MARGIN (JAN-JUN)	83,318,617	\$ 0.31073	\$25,889,593.74
4	CNG WA MARGIN (JUL-DEC)	40,346,022	\$ 0.31274	\$12,617,814.98
5	Total Margin			\$50,534,002.42
6				
7	Weather Normalized Volume Adjustment			
8				
9	Average Cost of Gas			\$55,309,731.29
10				
11	Non-Gas Revenue			
12	Deferred Gas Costs			-\$22.65
13	Temporary Gas Cost Amortization			\$19,654,023.39
14	WA Energy Assistance Fund Program			\$439,058.61
15	WA Replacement Pipe Cost Recovery			\$989,418.90
16	WA Decoupling Mechanism			-\$747,606.50
17	WA Conservation Cost Recovery			\$3,321,529.77
18	WA Protected-Plus Excess Deferred Income Tax			-\$890,729.09
19	WA Unprotected Excess Deferred Income Tax			-\$446,113.36
20	WA Temp Federal Income Tax Rate Credit			\$7.18
21	City Tax			\$6,311,382.42
22	State Utility Tax Credit			-\$762.05
23	Indian Nation Tribal Charge			\$20,655.14
24	Current Month Unbilled +			\$80,133,274.30
25	Previous Month Unbilled -			-\$72,161,903.37
26	CAP Adjustment			\$2,273,289.17
27	Deferrals			\$319,530.64
28	Misc Revenue Adjustment			\$34.69
29	Total Non-Gas Revenue			\$39,215,067.19
30				
31	Total CNGWA503 Revenue	\$0.00	check	\$145,058,800.90
32				
33				
34	CNGWA504			
35	Basic Service Charge	326,313	\$13.00	\$4,242,066
36	CNG WA MARGIN (JAN-JUN)	56,215,389	\$ 0.26180	\$14,717,189
37	CNG WA MARGIN (JUL-DEC)	29,300,994	\$ 0.26283	\$7,701,180
38	Total Margin			\$26,660,435.09
39				

Cascade Natural Gas Corporation
SUMMARY OF REVENUES BY RATE SCHEDULE

Cascade natural Gas
SUMMARY OF REVENUES BY RATE SCHEDULE

Line No.	Rate Description (A)	Current		
		Billing Determinants (Therms/Bills) (B) = (D)/(C)	Current Rate (C)	Per Books Revenue 2021 (D)
40	Weather Normalized Volume Adjustment			
41				
42	Average Cost of Gas			\$37,943,569
43				
44	Non-Gas Revenue			
45	Deferred Gas Costs			\$73
46	Temporary Gas Cost Amortization			\$13,530,529
47	WA Energy Assistance Fund Program			\$244,107
48	WA Replacement Pipe Cost Recovery			\$441,890
49	WA Decoupling Mechanism			-\$1,730,693
50	WA Conservation Cost Recovery			\$2,293,276
51	WA Protected-Plus Excess Deferred Income Tax			-\$473,472
52	WA Unprotected Excess Deferred Income Tax			-\$235,889
53	WA Temp Federal Income Tax Rate Credit			-\$46
54	City Tax			\$4,498,977
55	State Utility Tax Credit			-\$4,197
56	Indian Nation Tribal Charge			\$34,594
57	Current Month Unbilled +			\$56,354,948
58	Previous Month Unbilled -			-\$50,908,784
59	CAP Adjustment			\$1,464,120
60	Deferrals			\$1,485,298
61	Misc Revenue Adjustment			-\$38
62	+CM CA1501A			\$0
63	-PM CA1501A			-\$48,722
64	Total Non-Gas Revenue			\$26,945,971
65				
66	Total CNGWA504 Revenue	\$0.00	check	\$91,549,975
67				
68				
69	CNGWA505			
70	Basic Service Charge	5,535	\$60.00	\$332,089.50
71	Margin First 500 Therms (JAN-JUN)	971,389	\$ 0.20176	\$195,987.53
72	Margin First 500 Therms (JUL-DEC)	711,426	\$ 0.20271	\$144,213.15
73	Margin Next 3,500 Therms (JAN-JUN)	3,209,755	\$ 0.16481	\$528,999.69
74	Margin Next 3,500 Therms (JUL-DEC)	2,172,398	\$ 0.16594	\$360,487.74
75	Margin > 4,000 Therms (JAN-JUN)	2,005,849	\$ 0.15923	\$319,391.31
76	Margin > 4,000 Therms (JUL-DEC)	2,181,150	\$ 0.16038	\$349,812.86
77	CNG WA Margin Rev Adj			\$724.66
78	Total Margin			\$2,231,706.44

Cascade Natural Gas Corporation
SUMMARY OF REVENUES BY RATE SCHEDULE

Cascade natural Gas
SUMMARY OF REVENUES BY RATE SCHEDULE

Line No.	Rate Description (A)	Current		
		Billing Determinants (Therms/Bills) (B) = (D)/(C)	Current Rate (C)	Per Books Revenue 2021 (D)
79				
80	Average Cost of Gas			\$4,840,775.96
81				
82	Non-Gas Revenue			
83	Deferred Gas Costs			-\$154.64
84	Temporary Gas Cost Amortization			\$1,778,251.69
85	WA Energy Assistance Fund Program			\$19,907.51
86	WA Replacement Pipe Cost Recovery			\$44,527.45
87	WA Decoupling Mechanism			-\$126,485.73
88	WA Conservation Cost Recovery			\$301,565.27
89	WA Protected-Plus Excess Deferred Income Tax			-\$39,388.21
90	WA Unprotected Excess Deferred Income Tax			-\$19,729.40
91	WA Temp Federal Income Tax Rate Credit			\$21.74
92	City Tax			\$379,387.49
93	Indian Nation Tribal Charge			\$15,349.74
94	Low Income Bill Assistance Liability			-\$2.14
95	Current Month Unbilled +			\$0.00
96	Previous Month Unbilled -			\$0.00
97	CAP Adjustment			\$203,419.94
98	Deferrals			\$105,769.33
99	Total Non-Gas Revenue			\$2,662,440.04
100	Total CNGWA505 Revenue			
101		\$0.00	check	\$9,734,922
102				
103	<u>CNGWA511</u>			
104	Basic Service Charge	1,114	\$125.00	\$139,250.00
105	Margin First 20,000 Therms (JAN-JUN)	5,555,829	\$ 0.16113	\$895,210.71
106	Margin First 20,000 Therms (JUL-DEC)	3,537,255	\$ 0.16163	\$571,726.59
107	Margin Next 80,000 Therms (JAN-JUN)	2,590,800	\$ 0.12471	\$323,098.70
108	Margin Next 80,000 Therms (JUL-DEC)	1,786,108	\$ 0.12539	\$223,960.13
109	Margin > 100,000 Therms (JAN-JUN)	641,898	\$ 0.03464	\$22,235.34
110	Margin > 100,000 Therms (JUL-DEC)	177,464	\$ 0.03574	\$6,342.55
111	CNG WA MARGIN REV ADJ			-\$22,709.59
112	Total Margin			\$2,159,114.43
113				
114	Average Cost of Gas			\$6,080,618.45
115				
116	Non-Gas Revenue			
117	Temporary Gas Cost Amortization			\$2,230,276.90

Cascade Natural Gas Corporation
SUMMARY OF REVENUES BY RATE SCHEDULE

Cascade natural Gas
SUMMARY OF REVENUES BY RATE SCHEDULE

Line No.	Rate Description	Current		
		Billing Determinants (Therms/Bills)	Current Rate	Per Books Revenue 2021
	(A)	(B) = (D)/(C)	(C)	(D)
118	WA Energy Assistance Fund Program			\$21,082.93
119	WA Replacement Pipe Cost Recovery			\$29,441.30
120	WA Decoupling Mechanism			-\$335,878.91
121	WA Conservation Cost Recovery			\$378,811.92
122	WA Protected-Plus Excess Deferred Income Tax			-\$40,707.72
123	WA Unprotected Excess Deferred Income Tax			-\$20,437.65
124	City Tax			\$437,094.85
125	Indian Nation Tribal Charge			\$4,064.78
126	State Utility Tax Credit			-\$2,301.99
127	Current Month Unbilled +			\$0.00
128	Previous Month Unbilled -			\$0.00
129	CAP Adjustment			\$144,001.06
130	Deferrals			\$317,620.73
131	Deficiency			\$46,501.87
132	Total Non-Gas Revenue			\$3,209,570
133	Total Non-Gas Revenue			
134				
135	Total Rate Schedule 511 Revenue	\$0.00	check	\$11,449,303
136				
137	CNGW04LV			
138	Basic Service Charge	12	\$13.00	\$156
139	CNG WA MARGIN (JAN-JUN)	37582 \$	0.26180	\$9,839
140	CNG WA MARGIN (JUL-DEC)	14876 \$	0.26283	\$3,910
141	Total Margin			\$13,905
142				
143	Average Cost of Gas			\$23,077
144				
145	Non-Gas Revenue			
146	Temporary Gas Cost Amortization			\$8,148
147	WA Energy Assistance Fund Program			\$147
148	WA Replacement Pipe Cost Recovery			\$266
149	WA Decoupling Mechanism			-\$1,128
150	WA Conservation Cost Recovery			\$1,398
151	WA Protected-Plus Excess Deferred Income Tax			-\$290
152	WA Unprotected Excess Deferred Income Tax			-\$147
153	City Tax			\$2,723
154	Current Month Unbilled +			\$0
155	Previous Month Unbilled -			\$0
156	CAP Adjustment			-\$18,490

Cascade Natural Gas Corporation
SUMMARY OF REVENUES BY RATE SCHEDULE

Cascade natural Gas
SUMMARY OF REVENUES BY RATE SCHEDULE

Line No.	Rate Description	Current		
		Billing Determinants (Therms/Bills)	Current Rate	Per Books Revenue 2021
	(A)	(B) = (D)/(C)	(C)	(D)
157	Deferrals			\$761
158	Deficiency			\$0
159	Adjustment			\$0
160	-PM CA1501A			-\$47,951
161	+CM CA1501A			\$56,417
162	Total Non-Gas Revenue			\$1,853
163				
164	Total Rate Schedule: CNGW04LV	\$0.00	check	\$38,835
165				
166	CNGW05LV			
167	Basic Service Charge	12	\$60.00	\$720
168	Margin First 500 Therms (JAN-JUN)	0 \$	0.20176	\$0
169	Margin First 500 Therms (JUL-DEC)	0 \$	0.20271	\$0
170	Margin Next 3,500 Therms (JAN-JUN)	0 \$	0.16481	\$0
171	Margin Next 3,500 Therms (JUL-DEC)	0 \$	0.16594	\$0
172	Margin > 4,000 Therms (JAN-JUN)	0 \$	0.15923	\$0
173	Margin > 4,000 Therms (JUL-DEC)	0 \$	0.16038	\$0
174	Total Margin			\$720
175				
176	Average Cost of Gas			\$0
177				
178	Non-Gas Revenue			
179	Temporary Gas Cost Amortization			\$0
180	WA Energy Assistance Fund Program			\$0
181	WA Replacement Pipe Cost Recovery			\$0
182	WA Decoupling Mechanism			\$0
183	WA Deferred Gas Costs			\$0
184	WA Conservation Cost Recovery			\$0
185	WA Protected-Plus Excess Deferred Income Tax			\$0
186	WA Unprotected Excess Deferred Income Tax			\$0
187	Current Month Unbilled +			\$0
188	Previous Month Unbilled -			\$0
189	CAP Adjustment			\$4,344
190	Deferrals			\$0
191	Adjustment			\$3
192	-PM CA1501A			-\$720
193	+CM CA1501A			\$720
194	Total Non-Gas Revenue			\$4,347
195				

Cascade Natural Gas Corporation
SUMMARY OF REVENUES BY RATE SCHEDULE

Cascade natural Gas
SUMMARY OF REVENUES BY RATE SCHEDULE

Line No.	Rate Description	Current		
		Billing Determinants (Therms/Bills)	Current Rate	Per Books Revenue 2021
	(A)	(B) = (D)/(C)	(C)	(D)
196	Total Rate Schedule: CNGW05LV	\$0.00	check	\$5,067
197				
198	CNGW11LV			
199	Basic Service Charge	25 \$	125.00	\$3,125
200	Margin First 20,000 Therms (JAN-JUN)	196091 \$	0.16113	\$31,596
201	Margin First 20,000 Therms (JUL-DEC)	93714 \$	0.16163	\$15,147
202	Margin Next 80,000 Therms (JAN-JUN)	191798 \$	0.12471	\$23,919
203	Margin Next 80,000 Therms (JUL-DEC)	33924 \$	0.12539	\$4,254
204	Margin > 100,000 Therms (JANJUN)	0 \$	0.03464	\$0
205	Margin > 100,000 Therms (JUL-DEC)	0 \$	0.03574	\$0
206		515,527		\$78,041
207				
208	Average Cost of Gas			\$222,562
209				
210	Non-Gas Revenue			
211	Temporary Gas Cost Amortization			\$82,013
212	WA Energy Assistance Fund Program			\$775
213	WA Replacement Pipe Cost Recovery			\$1,122
214	WA Decoupling Mechanism			-\$12,645
215	WA Conservation Cost Recovery			\$13,851
216	WA Protected-Plus Excess Deferred Income Tax			-\$1,484
217	WA Unprotected Excess Deferred Income Tax			-\$740
218	City Tax			\$27,031
219	Current Month Unbilled +			\$0
220	Previous Month Unbilled -			\$0
221	CAP Adjustment			-\$25,475
222	Deferrals			\$15,533
223	-PM CA1501A			-\$409,751
224	+CM CA1501A			\$425,392
225	Total Non-Gas Revenue			\$115,622
226				
227	Total Rate Schedule: CNGW11LV	\$0.00	check	\$416,225
228				
229	CNGWA570			
230	Basic Service Charge	84	\$163.00	\$13,692
231	Margin First 30,000 Therms (JAN-JUN)	595,981 \$	0.08964	\$53,424
232	Margin First 30,000 Therms (JUL-DEC)	503,297 \$	0.09041	\$45,503
233	Margin > 30,000 Therms (JAN-JUN)	695,939 \$	0.02817	\$19,605
234	Margin > 30,000 Therms (JUL-DEC)	322,390 \$	0.02923	\$9,423

Cascade Natural Gas Corporation
SUMMARY OF REVENUES BY RATE SCHEDULE

Cascade natural Gas
SUMMARY OF REVENUES BY RATE SCHEDULE

Line No.	Rate Description	Current		
		Billing Determinants (Therms/Bills)	Current Rate	Per Books Revenue 2021
	(A)	(B) = (D)/(C)	(C)	(D)
235	Total Margin	2,117,607		141,647
236				
237	Average Cost of Gas			\$878,073
238				
239	Non-Gas Revenue			
240	Temporary Gas Cost Amortization			\$329,877
241	WA Energy Assistance Fund Program			\$1,105
242	WA Replacement Pipe Cost Recovery			\$5,446
243	WA Decoupling Mechanism			\$23,437
244	WA Deferred Gas Costs			\$0
245	WA Conservation Cost Recovery			\$56,504
246	WA Protected-Plus Excess Deferred Income Tax			-\$2,251
247	WA Unprotected Excess Deferred Income Tax			-\$1,133
248	WA Temp Federal Income Tax Rate Credit			\$0
249	City Tax			\$15,773
250	Indian Nation Tribal Charge			\$328
251	Current Month Unbilled +			\$0
252	Previous Month Unbilled -			\$0
253	CAP Adjustment			-\$13,846
254	Deferrals			-\$22,331
255	Deficiency			\$0
256	Adjustments			\$0
257	-PM CA1501A			-\$1,448,300
258	+CM CA1501A			\$1,503,516
259	Total Non-Gas Revenue			448,125
260				
261	Total CNGWA570 Revenue	-	<i>check</i>	1,467,845
262				
263	CNGWA6631-COMBINED	CNGWA6631		
264	Dispatch Service Charge	2,303	\$625.00	\$1,439,519
265	Contract Demand Charge	25,146,760	\$ 0.20000	\$5,029,352
266	Dispatch Delivery Charge	546,183,550	\$ 0.00040	\$218,473
267	Delivery Charge First 100,000 Therms (JAN-JUN)	49,445,083	\$ 0.05989	\$2,961,266
268	Delivery Charge First 100,000 Therms (JUL-DEC)	48,415,610	\$ 0.06000	\$2,904,937
269	Delivery Charge Next 200,000 Therms (JAN-JUN)	33,950,223	\$ 0.02303	\$781,874
270	Delivery Charge Next 200,000 Therms (JUL-DEC)	32,740,033	\$ 0.02331	\$763,170
271	Delivery Charge_Next 200,000 Therms (JAN-JUN)	16,458,487	\$ 0.01473	\$242,434
272	Delivery Charge_Next 200,000 Therms (JUL-DEC)	16,278,116	\$ 0.01505	\$244,986
273	Delivery Charge > 500,000 Therms (JAN-JUN)	175,793,787	\$ 0.00798	\$1,402,834

Cascade Natural Gas Corporation
SUMMARY OF REVENUES BY RATE SCHEDULE

Cascade natural Gas
SUMMARY OF REVENUES BY RATE SCHEDULE

Line No.	Rate Description	Current		
		Billing Determinants (Therms/Bills)	Current Rate	Per Books Revenue 2021
	(A)	(B) = (D)/(C)	(C)	(D)
274	Delivery Charge > 500,000 Therms (JUL-DEC)	171,833,647	\$ 0.00833	\$1,431,374
275	CNG WA DELIVERY CHARGE REV ADJ			-\$1,611
276	Total Margin			\$17,418,607.04
277				
278	Non-Gas Revenue			
279	WA Protected-Plus Excess Def Income Tax			-\$344,570
280	WA Unprotected Excess Def Income Tax			-\$170,512
281	WA Temp Federal Income Tax Rate Credit			\$0
282	WA Energy Assistance Fund Program			\$170,018
283	WA Replacement Pipe Cost Recovery			\$382,536
284	Contract Charge			\$22,500
285	Gross Revenue Fee			\$767,544
286	City Tax			\$459,355
287	State Utility Tax Credit			-\$5,083
288	Indian Nation Tribal Charge			\$10,187
289	Current Month Unbilled +			\$0
290	Previous Month Unbilled -			\$0
291	Deferrals			-\$214,151
292	-PM CA1501A			-\$18,534,663
293	+CM CA1501A			\$18,521,618
294	Total Non-Gas Revenue			\$1,064,780
295				
296	Total Rate Schedule 6631 Revenue	\$0.00	check	\$18,483,387
297				
298	CNGWA909			
299	Dispatch Service Charge	12	\$625.00	\$7,500
300	Contract Demand Charge	12	\$2,000.00	\$24,000
301	Dispatch Delivery Charge	40,827,000	\$ 0.0004	\$16,331
302	Commodity Charge	40,274,394	\$ 0.0160639	\$646,964
303	Total Margin			\$694,795
304				
305	Non-Gas Revenue			
306	Gross Revenue Fee			\$30,578
307	-PM CA1501A			-\$725,373
308	+CM CA1501A			\$740,802
309	Total Non-Gas Revenue			\$46,007
310				
311	Total CNGWA909 Revenue	\$0.00	check	\$740,802
312				

Cascade Natural Gas Corporation
SUMMARY OF REVENUES BY RATE SCHEDULE

Cascade natural Gas
SUMMARY OF REVENUES BY RATE SCHEDULE

Line No.	Rate Description (A)	Current		
		Billing Determinants (Therms/Bills) (B) = (D)/(C)	Current Rate (C)	Per Books Revenue 2021 (D)
313	CNGWA910			
314	Dispatch Service Charge	12	625	\$7,500
315	Contract Demand Charge	12	\$2,250.00	\$27,000
316	Dispatch Delivery Charge	7,528,725	\$ 0.0004	\$3,011
317	Commodity Charge	7,650,592	\$0.0117770	\$90,101
318	Total Margin			127,613
319				
320	Non-Gas Revenue			
321	Gross Revenue Fee			\$5,617
322	-PM CA1501A			-\$133,230
323	+CM CA1501A			\$134,374
324	Total Non-Gas Revenue			6,761
325				
326	Total Rate Schedule 910 Revenue	\$0.00	check	134,374
327				
328	CNGWA911			
329	Dispatch Service Charge	12	\$ 625.00	\$7,500
330	Contract Demand Charge	12	\$ 3,950.00	\$47,400
331	Dispatch Delivery Charge	3,896,575	\$ 0.0004	\$1,559
332	Commodity Charge	3,957,906	\$ 0.0180079	\$71,274
333	Total Margin			127,732
334				
335	Non-Gas Revenue			
336	Gross Revenue Fee			\$5,618
337	-PM CA1501A			-\$133,350
338	+CM CA1501A			\$133,414
339	Total Non-Gas Revenue			5,682
340				
341	Total Rate Schedule 911 Revenue	\$0.00	check	133,414
342				
343	CNGWA914			
344	Dispatch Service Charge	12	\$ 625.00	\$7,500
345	Contract Demand Charge	12	\$ 6,725.00	\$80,700
346	Dispatch Delivery Charge	12,591,650	\$ 0.0004	\$5,037
347	Commodity Charge	12,778,787	\$ 0.0110146	\$140,753
348	Total Margin			233,990
349				
350	Non-Gas Revenue			
351	Gross Revenue Fee			\$10,295

Cascade Natural Gas Corporation
SUMMARY OF REVENUES BY RATE SCHEDULE

Cascade natural Gas
SUMMARY OF REVENUES BY RATE SCHEDULE

Line No.	Rate Description (A)	Current		
		Billing Determinants (Therms/Bills) (B) = (D)/(C)	Current Rate (C)	Per Books Revenue 2021 (D)
352	-PM CA1501A			-\$244,285
353	+CM CA1501A			\$246,363
354	Total Non-Gas Revenue			12,373
355				
356	Total Rate Schedule 914 Revenue	\$0.00	check	246,363
357				
358				
359	CNGWA6633			
360	Dispatch Service Charge	12 \$	625.00	\$7,500
361	Contract Demand Charge	6,240,000 \$	0.20000	\$1,248,000
362	Dispatch Delivery Charge	115,557,200 \$	0.00040	\$46,223
363	Delivery Charge First 100,000 Therms (JAN-JUN)	600,000 \$	0.05989	\$35,934
364	Delivery Charge First 100,000 Therms (JUL-DEC)	599,817 \$	0.06000	\$35,989
365	Delivery Charge Next 200,000 Therms (JAN-JUN)	1,200,000 \$	0.02303	\$27,636
366	Delivery Charge Next 200,000 Therms (JUL-DEC)	1,197,598 \$	0.02331	\$27,916
367	Delivery Charge_Next 200,000 Therms (JAN-JUN)	1,200,000 \$	0.01473	\$17,676
368	Delivery Charge_Next 200,000 Therms (JUL-DEC)	1,195,748 \$	0.01505	\$17,996
369	Delivery Charge > 500,000 Therms (JAN-JUN)	46,491,766 \$	0.00798	\$371,004
370	Delivery Charge > 500,000 Therms (JUL-DEC)	62,695,759 \$	0.00833	\$522,256
371	Total Margin	115,180,686		\$2,358,130
372				
373	Non-Gas Revenue			
374	WA Protected-Plus Excess Def Income Tax			-\$72,881
375	WA Unprotected Excess Def Income Tax			-\$36,262
376	WA Energy Assistance Fund Program			\$35,702
377	WA Replacement Pipe Cost Recovery			\$77,800
378	Gross Revenue Fee			\$103,843
379	-PM CA1501A			-\$2,430,630
380	+CM CA1501A			\$2,432,553
381	Total Non-Gas Revenue			\$ 110,125.14
382				
383	Total Rate Schedule 6633	\$0.00	check	\$2,468,255
384				
385				
386	CNGWA6632			
387	Dispatch Service Charge	12 \$	625.00	\$7,500
388	Contract Demand Charge	- \$	0.2000	\$0
389	Dispatch Delivery Charge	7,669,550 \$	0.00040	\$3,068
390	Delivery Charge First 100,000 Therms (JAN-JUN)	600,000 \$	0.05989	\$35,934

Cascade Natural Gas Corporation
SUMMARY OF REVENUES BY RATE SCHEDULE

Cascade natural Gas
SUMMARY OF REVENUES BY RATE SCHEDULE

Line No.	Rate Description	Current		
		Billing Determinants (Therms/Bills)	Current Rate	Per Books Revenue 2021
	(A)	(B) = (D)/(C)	(C)	(D)
391	Delivery Charge First 100,000 Therms (JUL-DEC)	599,817	\$ 0.06000	\$35,989
392	Delivery Charge Next 200,000 Therms (JAN-JUN)	1,200,000	\$ 0.02303	\$27,636
393	Delivery Charge Next 200,000 Therms (JUL-DEC)	1,197,598	\$ 0.02331	\$27,916
394	Delivery Charge_Next 200,000 Therms (JAN-JUN)	1,200,000	\$ 0.01473	\$17,676
395	Delivery Charge_Next 200,000 Therms (JUL-DEC)	775,394	\$ 0.01505	\$11,670
396	Delivery Charge > 500,000 Therms (JAN-JUN)	1,641,105	\$ 0.00798	\$13,096
397	Delivery Charge > 500,000 Therms (JUL-DEC)	451,334	\$ 0.00833	\$3,760
398	Total Margin			\$184,244
399				
400	Non-Gas Revenue			
401	WA Protected-Plus Excess Def Income Tax			-\$4,840
402	WA Unprotected Excess Def Income Tax			-\$2,383
403	WA Temp Federal Income Tax Rate Credit			\$0
404	WA Energy Assistance Fund Program			\$2,404
405	WA Replacement Pipe Cost Recovery			\$5,570
406	Gross Revenue Fee			\$8,103
407	City Tax			\$12,325
408	-PM CA1501A			-\$203,020
409	+CM CA1501A			\$205,580
410	Total Non-Gas Revenue			\$23,740
411				
412	Total Rate Schedule 6632	\$0.00	check	\$207,984
413				
414				
415				
416	CNGWA6635			
417	Dispatch Service Charge	12	\$ 625.00	\$7,500
418	Dispatch Delivery Charge	45,616,000	\$ 0.00040	\$18,246
419	Delivery Charge First 100,000 Therms (JAN-JUN)	600,000	\$ 0.05989	\$35,934
420	Delivery Charge First 100,000 Therms (JUL-DEC)	599,817	\$ 0.06000	\$35,989
421	Delivery Charge Next 200,000 Therms (JAN-JUN)	1,152,622	\$ 0.02303	\$26,545
422	Delivery Charge Next 200,000 Therms (JUL-DEC)	1,197,598	\$ 0.02331	\$27,916
423	Delivery Charge_Next 200,000 Therms (JAN-JUN)	1,000,000	\$ 0.01473	\$14,730
424	Delivery Charge_Next 200,000 Therms (JUL-DEC)	1,195,748	\$ 0.01505	\$17,996
425	Delivery Charge > 500,000 Therms (JAN-JUN)	12,597,736	\$ 0.00798	\$100,530
426	Delivery Charge > 500,000 Therms (JUL-DEC)	27,061,089	\$ 0.00833	\$225,419
427	Total Margin			510,805
428				
429	Non-Gas Revenue			

Cascade Natural Gas Corporation
SUMMARY OF REVENUES BY RATE SCHEDULE

Cascade natural Gas
SUMMARY OF REVENUES BY RATE SCHEDULE

Line No.	Rate Description	Current		
		Billing Determinants (Therms/Bills)	Current Rate	Per Books Revenue 2021
	(A)	(B) = (D)/(C)	(C)	(D)
430	WA Protected-Plus Excess Def Income Tax			-\$28,748
431	WA Unprotected Excess Def Income Tax			-\$14,505
432	WA Temp Federal Income Tax Rate Credit			\$0
433	WA Energy Assistance Fund Program			\$13,818
434	WA Replacement Pipe Cost Recovery			\$28,895
435	WA Utilization Discount			-\$263,255
436	Facilities Charge			\$1,445,820
437	Compressor Operation			\$985
438	Gross Revenue Fee			\$74,559
439	-PM CA1501A			-\$1,751,641
440	+CM CA1501A			\$1,752,536
441	Total Non-Gas Revenue			\$1,258,464
442				
443	Total Rate Schedule 6635	\$0.00	check	\$1,769,269
444				
445	CNGWA901			
446	Dispatch Service Charge	12	\$ 625.00	\$7,500
447	Contract Demand Charge	12	20,468.36	\$250,188
448	Dispatch Delivery Charge	91,900,050	\$ 0.0004	\$36,760
449	Commodity Charge	92,726,607	\$ 0.01516	\$1,405,754
450	Total Margin			\$ 1,700,202
451				
452	Non-Gas Revenue			
453	Gross Revenue Fee			\$74,855
454	-PM CA1501A			-\$1,775,056
455	+CM CA1501A			\$1,800,534
456	Total Non-Gas Revenue			\$ 100,332.72
457				
458	Total Rate Schedule 901 Revenue	\$0.00	check	\$ 1,800,534
459				
460	CNGWA903			
461	Dispatch Service Charge	12	625.00	\$7,500
462	Contract Demand Charge	12	14,541.22	\$178,435
463	Dispatch Delivery Charge	45,994,500	\$ 0.0004	\$18,398
464	Commodity Charge	46,672,634	\$ 0.01468	\$685,122
465	Total Margin			889,455
466				
467	Non-Gas Revenue			
468	Gross Revenue Fee			\$39,230

Cascade Natural Gas Corporation
SUMMARY OF REVENUES BY RATE SCHEDULE

Cascade natural Gas
SUMMARY OF REVENUES BY RATE SCHEDULE

Line No.	Rate Description	Current		
		Billing Determinants (Therms/Bills)	Current Rate	Per Books Revenue 2021
	(A)	(B) = (D)/(C)	(C)	(D)
469	City Tax			\$59,278
470	-PM CA1501A			-\$987,962
471	+CM CA1501A			\$1,029,977
472	Total Non-Gas Revenue			140,522
473				
474	Total Rate Schedule 903 Revenue	\$0.00	check	1,029,977
475				
476	CNGWA917			
477	Dispatch Service Charge	-	625.00	0
478	Contract Demand Charge	-	14,541.22	0
479	Dispatch Delivery Charge	-	\$ 0.0004	0
480	Commodity Charge	-	\$ 0.01468	0
481	Total Margin			0
482				
483	Non-Gas Revenue			
484	Gross Revenue Fee			\$0
485	City Tax			\$0
486	-PM CA1501A			\$0
487	+CM CA1501A			\$14,551
488	Total Non-Gas Revenue			14,551
489				
490	Total Rate Schedule 917 Revenue	\$0.00	check	14,551
491				
492				
493	CNGWA908			
494	Dispatch Service Charge	12	625	\$7,500
495	Contract Charge	10	13900	\$140,804
496	Dispatch Delivery Charge	2,599,550	\$ 0.0004	\$1,040
497	Commodity Charge	2,599,572	\$0.01	\$25,996
498	Total Margin			175,340
499				
500	Non-Gas Revenue			
501	Gross Revenue Fee			\$7,716
502	Adjustments			\$0
503	-PM CA1501A			-\$183,056
504	+CM CA1501A			\$183,087
505	Total Non-Gas Revenue			7,748
506				
507	Total Rate Schedule 908 Revenue	\$0.00	check	183,087

Cascade Natural Gas Corporation
SUMMARY OF REVENUES BY RATE SCHEDULE

**Cascade natural Gas
SUMMARY OF REVENUES BY RATE SCHEDULE**

Line No.	Rate Description (A)	Current		Per Books Revenue 2021 (D)
		Billing Determinants (Therms/Bills) (B) = (D)/(C)	Current Rate (C)	
508				
509	Total Cascade Margin			\$106,240,482
510	Total Cascade Revenue			\$286,932,971
511				
512	Miscellaneous Service Revenues			188,386.64
513	Rent From Gas Property			-
514	Interdepartmental Rents			80,647.56
515	Other Gas Revenue			24,819.54
516	Provision for Rate Refund			(321,121.31)
517				
518	TOTAL OPERATING REVENUE			\$286,905,704
519			Check	\$0.00
520				
521				
522				
	Decoupling		CAP Adjustment	\$4,031,364

RULE 21 DECOUPLING MECHANISM
DEFERRED ACCOUNTING DETAILS - TWELVE MONTHS ENDED DECEMBER 31, 2021

	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Ammo t r z E	Nov-21	Dec-21	YTD	Unb led Adjustment
Inte est Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
Days	31	28	31	30	31	30	31	31	30	31	30	31	30	31	
4800 Res ident al - 503															
Customer Count by Rate Class	197,747	198,046	198,280	198,337	198,399	198,332	198,308	198,481	198,865	199,652		200,087	200,510		
CA1501 Revenue by D st ct	6,116,850.16	5,779,432.96	6,114,169.48	4,215,959.98	2,058,083.45	1,605,402.25	947,784.40	811,312.58	945,885.53	1,658,362.91		3,105,684.32	5,128,862.79		
Unb led - The ms	12,655,423	13,677,384	8,870,023	3,673,024	2,345,511	339,559	1,242,836	1,319,541	2,292,851	6,025,339		11,207,830	18,737,908		
Unb led - Pe -ntage of 50a to Ent 504 511 The	3,931,176.05	4,249,911.38	2,756,182.25	1,140,697.29	728,519.29	388,684.53	412,673.25	717,066.22	1,884,543.25	3,473,862.75		5,860,093.35	5,860,093.35		5,860,093.35
Unb led - The ms & Revenue - P o Month	4,010,145.23	4,249,911.38	4,249,911.38	4,249,911.38	4,249,911.38	4,249,911.38	4,249,911.38	4,249,911.38	4,249,911.38	4,249,911.38		4,249,911.38	4,249,911.38		4,249,911.38
Unb led - The ms & Revenue - P o Month	5,944,800.95	6,098,519.29	6,420,440.35	2,600,475.02	1,646,305.38	983,076.71	1,230,752.25	853,321.30	1,150,278.50	2,825,661.21		4,695,182.15	7,515,093.39		7,515,093.39
Unb led - The ms & Revenue - P o Month	7,233,585.26	6,574,170.00	6,423,889.60	4,139,342.11	1,904,630.40	1,213,791.84	975,673.68	1,597,513.33	1,150,860.85	2,985,316.42		5,386,342.04	7,240,416.10		7,240,416.10
Unb led - The ms & Revenue - P o Month	1,288,704.23	424,150.29	404,949.25	578,867.09	258,725.02	230,115.31	245,599.89	123,300.03	1,232,860.03	619,392.86		6,911,559.49	27,477.29		2,321,857.92
Unb led - The ms & Revenue - P o Month	1,594,800.95	1,697,762.25	1,637,960.00	1,637,960.00	1,637,960.00	1,637,960.00	1,637,960.00	1,637,960.00	1,637,960.00	1,637,960.00		1,637,960.00	1,637,960.00		1,637,960.00
Unb led - The ms & Revenue - P o Month	1,288,704.23	424,150.29	404,949.25	578,867.09	258,725.02	230,115.31	245,599.89	123,300.03	1,232,860.03	619,392.86		6,911,559.49	27,477.29		2,321,857.92
Unb led - The ms & Revenue - P o Month	1,288,704.23	424,150.29	404,949.25	578,867.09	258,725.02	230,115.31	245,599.89	123,300.03	1,232,860.03	619,392.86		6,911,559.49	27,477.29		2,321,857.92
Unb led - The ms & Revenue - P o Month	1,288,704.23	424,150.29	404,949.25	578,867.09	258,725.02	230,115.31	245,599.89	123,300.03	1,232,860.03	619,392.86		6,911,559.49	27,477.29		2,321,857.92
Unb led - The ms & Revenue - P o Month	1,288,704.23	424,150.29	404,949.25	578,867.09	258,725.02	230,115.31	245,599.89	123,300.03	1,232,860.03	619,392.86		6,911,559.49	27,477.29		2,321,857.92
Unb led - The ms & Revenue - P o Month	1,288,704.23	424,150.29	404,949.25	578,867.09	258,725.02	230,115.31	245,599.89	123,300.03	1,232,860.03	619,392.86		6,911,559.49	27,477.29		2,321,857.92
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Unb led - The ms & Revenue - P o Month	1,288,704.23	424,150.29	404,949.25	578,867.09	258,725.02	230,115.31	245,599.89	123,300.03	1,232,860.03	619,392.86		6,911,559.49	27,477.29		2,321,857.92
Unb led - The ms & Revenue - P o Month	1,288,704.23	424,150.29	404,949.25	578,867.09	258,725.02	230,115.31	245,599.89	123,300.03	1,232,860.03	619,392.86		6,911,559.49	27,477.29		2,321,857.92
Unb led - The ms & Revenue - P o Month	1,288,704.23	424,150.29	404,949.25	578,867.09	258,725.02	230,115.31	245,599.89	123,300.03	1,232,860.03	619,392.86		6,911,559.49	27,477.29		2,321,857.92
Unb led - The ms & Revenue - P o Month	1,288,704.23	424,150.29	404,949.25	578,867.09	258,725.02	230,115.31	245,599.89	123,300.03	1,232,860.03	619,392.86		6,911,559.49	27,477.29		2,321,857.92
Unb led - The ms & Revenue - P o Month	1,288,704.23	424,150.29	404,949.25	578,867.09	258,725.02	230,115.31	245,599.89	123,300.03	1,232,860.03	619,392.86		6,911,559.49	27,477.29		2,321,857.92
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Unb led - The ms & Revenue - P o Month	1,288,704.23	424,150.29	404,949.25	578,867.09	258,725.02	230,115.31	245,599.89	123,300.03	1,232,860.03	619,392.86		6,911,559.49	27,477.29		2,321,857.92
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Unb led - The ms & Revenue - P o Month	1,288,704.23	424,150.29	404,949.25	578,867.09	258,725.02	230,115.31	245,599.89	123,300.03	1,232,860.03	619,392.86		6,911,559.49	27,477.29		2,321,857.92
Unb led - The ms & Revenue - P o Month	1,288,704.23	424,150.29	404,949.25	578,867.09	258,725.02	230,115.31	245,599.89	123,300.03	1,232,860.03	619,392.86		6,911,559.49	27,477.29		2,321,857.92
Unb led - The ms & Revenue - P o Month	1,288,704.23	424,150.29	404,949.25	578,867.09	258,725.02	230,115.31	245,599.89	123,300.03	1,232,860.03	619,392.86		6,911,559.49	27,477.29		2,321,857.92
Unb led - The ms & Revenue - P o Month	1,288,704.23	424,150.29	404,949.25	578,867.09	258,725.02	230,115.31	245,599.89	123,300.03	1,232,860.03	619,392.86		6,911,559.49	27,477.29		2,321,857.92
Unb led - The ms & Revenue - P o Month	1,288,704.23	424,150.29	404,949.25	578,867.09	258,725.02	230,115.31	245,599.89	123,300.03	1,232,860.03	619,392.86		6,911,559.49	27,477.29		2,321,857.92
Unb led - The ms & Revenue - P o Month	1,288,704.23	424,150.29	404,949.25	578,867.09	258,725.02	230,115.31	245,599.89	123,300.03	1,232,860.03	619,392.86		6,911,559.49	27,477.29		2,321,857.92
Unb led - The ms & Revenue - P o Month	1,288,704.23	424,150.29	404,949.25	578,867.09	258,725.02	230,115.31	245,599.89	123,300.03	1,232,860.03	619,392.86		6,911,559.49	27,477.29		2,321,857.92
Unb led - The ms & Revenue - P o Month	1,288,704.23	424,150.29	404,949.25	578,867.09	258,725.02	230,115.31	245,599.89	123,300.03	1,232,860.03	619,392.86		6,911,559.49	27,477.29		2,321,857.92
Unb led - The ms & Revenue - P o Month	1,288,704.23	424,150.29	404,949.25	578,867.09	258,725.02	230,115.31	245,599.89	123,300.03	1,232,860.03	619,392.86		6,911,559.49	27,477.29		2,321,857.92
Unb led - The ms & Revenue - P o Month	1,288,704.23	424,150.29	404,949.25	578,867.09	258,725.02	230,115.31	245,599.89	123,300.03	1,232,860.03	619,392.86		6,911,559.49	27,477.29		2,321,857.92
Unb led - The ms & Revenue - P o Month	1,288,704.23	424,150.29	404,949.25	578,867.09	258,725.02	230,115.31	245,599.89	123,300.03	1,232,860.03	619,392.86		6,911,559.49	27,477.29		2,321,857.92
Unb led - The ms & Revenue - P o Month	1,288,704.23	424,150.29	40												

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

Line No.	Description	Jan - Jun 2021 Therms	Price Difference	2021 Restating Adj
1	CNGWA503			
2	CNG WA Margin	83,318,617	\$ 0 00201	\$ 167,470
3	Weather Adjustment	3,829,430	\$ 0 31274	\$ 1,197,616
4	Total Restating Adjustments			\$ 1,365,086
5	CNGWA504 Combined			
6	CNG WA Margin	56,252,971	\$ 0 00103	\$ 57,941
7	Weather Adjustment	2,889,943	\$ 0 26283	\$ 759,564
8	Total Restating Adjustments			\$ 817,504
9	CNGWA505 Combined			
10	First 500 Therms	971,389	\$ 0 00095	\$ 923
11	Next 3500 Therms	3,209,755	\$ 0 00113	\$ 3,627
12	Over 4000 Therms	2,005,849	\$ 0 00115	\$ 2,307
13	Total			\$ 6,857
14	CNGWA511 Combined			
15	First 20,000 Therms	5,751,920	\$ 0 00050	\$ 2,876
16	Next 80,000 Therms	2,782,598	\$ 0 00068	\$ 1,892
17	Over 100,000 Therms	641,898	\$ 0 01100	\$ 7,061
18	Total			\$ 11,829
19	CNGWA570			
20	First 30,000 Therms	595,981	\$ 0 00077	\$ 459
21	Over 30,000 Therms	695,939	\$ 0 00106	\$ 738
22	Total			\$ 1,197
23	Total Sales Margin Adjustment			\$ 2,202,473
24	CNGWA6631-Combined (6631 - 6635)			
25	First 100,000 Therms	51,245,083	\$ 0 00011	\$ 5,637
26	Next 200,000 Therms	37,502,845	\$ 0 00028	\$ 10,501
27	Next 200,000 Therms	19,858,487	\$ 0 00032	\$ 6,355
28	Over 500,000 Therms	236,524,393	\$ 0 00035	\$ 82,784
29	Total			\$ 105,276
30	Total Transportation Pricing Restating Adjustment			\$ 105,276
31	Total Rate Restating Adjustments			\$ 2,307,749
32	2021 Revenue Exclusion Adjustment			
33	2021 Provision for Rate Refund ³			\$ (321,121)
34	PC Recommended Adjustment			\$ 321,121

35 Note 1: Based on CNGC Response to Public Counsel Data Request No 41, Attachment A (WP MEG-6 2)
 36 Note 2: Weather Therm adjustment based on CNGC Response to Public Counsel Data Request No 41, Attachment A (WP MEG-6 3) and Data Request No 52, Attachment A (WP ME
 37 Note 3: From CNGC Response to AWEC Data Request No 67, with Confidential Attachment A

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

Line No.	Description	Reference	PCU Wage Adjustment	CNGC Wage Adjustment	Adjustment to CNGC Amounts
1	Total Restate 2021 Union Payroll	WP MEG-7.1, ln 22	\$ 92,863	\$ -	\$ 92,863
2	Payroll Tax Expense	WP MEG-7.1, ln 23	7,104	-	7,104
3	Income Tax Expense		<u>(20,993)</u>	<u>-</u>	<u>(20,993)</u>
4	Total Operating Expenses		<u>\$ 78,974</u>	<u>\$ -</u>	<u>\$ 78,974</u>
5	Impact on Net Operating Income		<u>\$ (78,974)</u>	<u>\$ -</u>	<u>\$ (78,974)</u>

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

Cascade Natural Gas Corp.
 Public Counsel Unit 2021 Executive Incentive Expense
 Twelve Months Ended December 31, 2020; Docket No. UG-210755

Line No.	Description	Reference	PCU Wage Adjustment	CNGC Wage Adjustment	Adjustment to CNGC Amounts
1	Allocated Annual Executive Incentives	PC-057	\$ 420,875	\$ -	\$ 420,875
2	Allocated Stock Based Compensation	PC-057	<u>1,376,376</u>	<u> </u>	<u>1,376,376</u>
3	Total Executive Incentives		\$ 1,797,251	\$ -	\$ 1,797,251
4	5-YR Avg of Incentives		\$ -	\$ 308,437	\$ (308,437)
5	Incentive Adjustment		\$ (1,797,251)	\$ (308,437)	\$ (1,488,814)
6	Income Tax		<u>377,423</u>	<u>64,772</u>	<u>312,651</u>
7	Net Expense Adjustment		\$ (1,419,828)	\$ (243,665)	\$ (1,176,163)
8	Net Operating Income Adjustment		<u>\$ 1,419,828</u>	<u>\$ 243,665</u>	<u>\$ 1,176,163</u>

Twelve-Months ended December 31, 2021
Incentives

Line No	Description	Figures					
		A	B	C	D	E	F
1	WA-Direct		323,351				
2	WA-Allocated		294,188				
3	IGC-WA		-				
4	MDU-WA		1,196,912				
5	MDUR- WA		940,271				
6	Total		<u>2,754,722</u>				
7							
8							
9	MDUR Exec Incentive Plan		1,060,020				
10	MDUR Employee Incentive Plan		136,892				
11	MDU Exec Incentive Plan		737,232				
12	MDU Employee Incentive Plan		203,039				
13	IGC Exec Incentive Plan		-				
14	CNG Direct Employee Incentive Plan		323,351				
15	CNG Allocated Employee Incentive Plan		294,188				
16	Total		<u>2,754,722</u>				
17							
18	Total WA Executive Incentives		1,797,251				
19							
20	Remove Executive Incentives		<u>(1,797,251)</u>				
21			(0) ck				
22							
23			2017	2018	2019	2020	2021
24	Total Incentives		2,404,155	1,799,605	2,890,621	2,853,344	2,754,722
25	Executive Incentives		933,400	894,390	1,162,983	1,584,886	1,797,251
26	Employee Incentives		1,470,755	905,215	1,727,638	1,268,458	957,471
27							
28	5-YR Avg		1,265,907				
29							
30	5-YR Avg of Incentives Adj.		<u>308,437</u>				
31							
32	Total incentive adjustment		<u>(1,488,815)</u>				
			(0) ck				

Cascade Natural Gas Corp.
 Public Counsel Unit 2021 Board of Directors Cost
 Twelve Months Ended December 31, 2020; Docket No. UG-210755

Line No.	Description	PCU Adjustment	CNGC Adjustment	Adjustment to CNGC Amounts
1	D&O Expense ¹	\$ 154,270	\$ -	\$ 154,270
2	Directions and Officers Insurance ²	<u>202,378</u>	<u>-</u>	<u>202,378</u>
3	Total (Line 1 + Line 2)	\$ 356,648	\$ -	\$ 356,648
4	Disallowed Percentage	<u>50%</u>	<u>50%</u>	<u>50%</u>
5	Adjustment	\$ (178,324)	\$ -	\$ (178,324)
6	Income Tax	<u>37,448</u>	<u>-</u>	<u>37,448</u>
7	Net Expense Adjustment	(140,876)	-	(140,876)
8	Net Operating Income Adjustment	<u>\$ 140,876</u>	<u>-</u>	<u>\$ 140,876</u>

Note 1: See CNGC Response to Public Counsel Data Request No. 53 (WP MEG-9.1)

Note 2: See CNGC Response to Public Counsel Data Request No. 54 (WP MEG-9.2)

Cascade Natural Gas Corp.
 Public Counsel Unit Restate 2021 Customer Growth Adjustment
 Twelve Months Ended December 31, 2020; Docket No. UG-210755

Line No.	Description	Reference	PCU Adjustment	CNGC Adjustment	Adjustment to CNGC Amounts
1	Adjust 2021 Revenue for Customer Growth	WP MEG-10.1, lns 28,40	\$ 848,778	\$ -	\$ 848,778
2	Adjust 2021 CRM Revenue	WP MEG-10.1, ln 46	<u>11,724</u>	<u>-</u>	<u>11,724</u>
3	Total 2021 EOP Revenue Adjustments		\$ 860,502	\$ -	\$ 860,502
4	Revenue Taxes		1,721	-	1,721
5	Customer Accounts Expenses		3,192	-	3,192
6	Income Tax Expense		<u>180,705</u>	<u>-</u>	<u>178,243</u>
7	Total Expense Adjustments		<u>\$ 185,619</u>	<u>\$ -</u>	<u>\$ 183,157</u>
8	Net Operating Income		<u><u>\$ 674,883</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 677,345</u></u>

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

Line No.	Description	PC-49 and PC-52	2021 EOP	Difference PC-49 - EOP	Rate	Amount
1	<u>CNGWA503</u>					
2	Basic Service Charge	2,405,319	2,423,868	18,549	\$5 00	\$ 92,745
3	CNG WA Margin	127,494,069	128,477,260	983,191	\$0 31274	\$ 307,483
4						\$ 400,228
5	CRM		128,477,260		\$0 00541	\$ 695,062 \$ 689,742 91
6	<u>CNGWA504 Combined</u>					
7	Basic Service Charge	326,325	328,332	2,007	\$13 00	\$ 26,091
8	CNG WA Margin	88,458,784	89,002,833	544,049	\$0 26283	\$ 142,992
9						\$ 169,083
10	CRM		89,002,833		\$0 00351	\$ 312,400 \$ 310,490 33
11	<u>CNGWA505 Combined</u>					
12	Basic Service Charge	5,547	5,856	309	\$60 00	\$ 18,540
13	First 500 Therms	1,682,815	1,776,558	93,743	\$0 20271	\$ 19,003
14	Next 3500 Therms	5,382,153	5,681,970	299,817	\$0 16594	\$ 49,752
15	Over 4000 Therms	4,186,999	4,420,239	233,240	\$0 16038	\$ 37,407
						\$ 124,701
15	CRM		11,878,767		\$0 00271	\$ 32,191 \$ 30,492 83
16	<u>CNGWA511 Combined</u>					
17	Basic Service Charge	1,139	1,176	37	\$125 00	\$ 4,625
18	First 20,000 Therms	9,289,175	9,590,930	301,755	\$0 16163	\$ 48,773
19	Next 80,000 Therms	4,602,630	4,752,145	149,515	\$0 12539	\$ 18,748
20	Over 100,000 Therms	819,362	845,979	26,617	\$0 03574	\$ 951
						\$ 73,097
21	CRM		15,189,054		\$0 00154	\$ 23,391 \$ 22,655 20
22	<u>CNGWA570</u>					
23	Basic Service Charge	84	84	-	\$163 00	\$ -
24	First 30,000 Therms	1,099,278	1,099,278	-	\$0 09041	\$ -
25	Over 30,000 Therms	1,018,329	1,018,329	-	\$0 02923	\$ -
26						\$ -
27	CRM		2,117,607		\$0 00180	\$ 3,812 \$ 3,811 84
28	Total Sales Revenue Adjustment					\$ 767,109
29	Adjusted CRM Sales Revenue					\$ 1,066,856 \$ 1,057,193
30	<u>CNGWA6631-Combined (6631 - 6635)</u>					
31		2,339	2,352	13	\$625 00	\$ 8,125
32		31,386,760	31,401,540	14,780	\$0 20	\$ 2,956
33		715,026,300	717,096,073	2,069,773	\$0 00040	\$ 828
34	First 100,000 Therms	101,427,144	101,990,869	563,725	\$0 06000	\$ 33,824
35	Next 200,000 Therms	73,835,672	74,246,046	410,374	\$0 02331	\$ 9,566
36	Next 200,000 Therms	39,303,493	39,521,939	218,446	\$0 01505	\$ 3,288
37	Over 500,000 Therms	498,566,223	501,337,220	2,770,997	\$0 00833	\$ 23,082
38						\$ 81,668
39	CRM		717,096,073		\$0 00052	\$ 372,890 \$ 370,828 92
40	Total Transmission Revenue Adjustment					\$ 81,668
41	Proposed Transmission CRM Revenue					\$ 372,890 \$ 370,828 92
42	From PC-49, Attachment 1					
43	CRM 2021 AMA Adjustments		CP EOP	2021 EOP		
44	Sales		\$ 1,066,856	\$ 1,057,193		\$ 9,663
45	Transmission		\$ 372,890	\$ 370,829		\$ 2,061
46	Totals		\$ 1,439,746	\$ 1,428,022		\$ 11,724
47				2021		
48	CRM adjustments		CP 2021 Update	(PC-49)		
49	Sales		\$ 1,057,193	\$ 1,512,111		\$ (454,918)
50	Transmission		\$ 370,829	\$ 494,801		\$ (123,972)
51	Totals		\$ 1,428,022	\$ 2,006,912		\$ (578,890)

Cascade Natural Gas Corp.
 Public Counsel Unit Restate 2021 End of Period Rate Base Adjustment
 Twelve Months Ended December 31, 2020; Docket No. UG-210755

Line No.	Description	Reference	PCU Adjustment	CNGC Adjustment	Adjustment to CNGC Amounts
1	Restate 2021 Rate Base to End of Period	WP MEG-11.1, ln 6	<u>\$ 25,725,843</u>	<u>\$ -</u>	<u>\$ 25,725,843</u>

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

Line No.	Description	Reference	PCU EOP Rate Base ¹	PCU AMA Rate Base	Adjustment to CNGC Amounts
1	Plant in Service	Note 1	\$ 1,007,229,923	\$ 969,695,975	\$ 37,533,948
2	Accumulated Depreciation	Note 1	(434,998,297)	(423,226,412)	(11,771,885)
3	Customer Adv. for Construction	Note 2	(3,601,231)	(3,117,367)	(483,864)
4	Accumulated Deferred Income Tax	Note 2	(76,897,699)	(77,345,343)	447,644
5	Working Capital Allowance		<u>20,511,946</u>	<u>20,511,946</u>	<u>-</u>
6	Total Rate Base Adjustments		<u>\$ 478,950,090</u>	<u>\$ 478,950,090</u>	<u>\$ 25,725,843</u>

Note 1: See CNGC Response to AWEC Data Request No. 65, Attachment A.

Note 2: See CNGC Response to Public Counsel Data Request No. 58, Attachment A.

Cascade Natural Gas Corp.
 Public Counsel Unit Restate 2021 End of Period Depreciation Expense Adjustment
 Twelve Months Ended December 31, 2020; Docket No. UG-210755

Line No.	Description	Reference	PCU Adjustment	CNGC Adjustment	Adjustment to CNGC Amounts
1	Restate 2021 Depreciation Expense to End of Period	WP MEG-12.1, ln 129	\$ 1,090,731	\$ -	\$ 1,090,731
2	Income Tax Expense	Line 1 x 21%	<u>(229,054)</u>	<u>-</u>	<u>(229,054)</u>
3	Total Expense Adjustments		\$ 861,678	\$ -	\$ 861,678
4	Adjustment to Net Operating Income		<u><u>\$ (861,678)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (861,678)</u></u>

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-0004	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-0004	00048	114,247	5.35%	6,112
43	CNG-397-G-Radio Comm Equip-Mo-0004	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 u

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
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
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 Equi-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

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
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
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).

Cascade Natural Gas Corp.
 Public Counsel Unit Interest Coordination Adjustment
 Twelve Months Ended December 31, 2020; Docket No. UG-210755

Line No.	Description	PCU Adjustment ¹	CNGC Adjustment ²	Adjustment to CNGC Amounts
1	Rate Base	\$ 512,244,642		
2	Weighted Average Cost of Debt	<u>2.311%</u>	<u>2.311%</u>	
3	Interest Deduction	\$ 11,837,974	\$ -	
4	Test Period Interest Expense	<u>11,766,975</u>		
5	Adjustment to Interest Expense	70,999	-	
6	Income Tax Rate	<u>21%</u>	<u>21%</u>	
7	Total Adjustment	<u>\$ (14,910)</u>	<u>\$ -</u>	\$ (14,910)
8	Adjustment to Operating Income	<u>\$ 14,910</u>	<u>\$ -</u>	<u>\$ 14,910</u>

Note 1: See MEG-4 for 2021 end of period rate base.

Note: 2: CNGC did not update plant and operating income to 2021 levels and made no synchronized interest adjustment for 2021.

Cascade Natural Gas Corp.
 Public Counsel Unit Cost of Capital
 Twelve Months Ended December 31, 2020; Docket No. UG-210755

Line No.	Description	Capital Structure	Cost	Weighted Cost of Capital	Revenue Conversion Factor ²	Pre-Tax Weighted Cost
	<u>Requested Amounts¹</u>					
1	Long-Term Debt	50.90%	4.541%	2.311%	1.04627286	2.418%
2	Common Equity	49.10%	9.400%	4.615%	1.32439602	6.112%
3	Totals	<u>100.00%</u>		<u>6.926%</u>		<u>8.530%</u>
	<u>PCU Recommended Capital Structure</u>					
4	Long-Term Debt	50.90%	4.541%	2.311%	1.04627286	2.418%
5	Common Equity	49.10%	9.40%	4.615%	1.32439602	6.112%
6	Totals	<u>100.00%</u>		<u>6.926%</u>		<u>8.530%</u>
7	PCU Capital Structure Adjustment			<u>0.000%</u>		<u>0.000%</u>
	<u>PCU Recommended Return on Equity</u>					
8	Long-Term Debt	50.90%	4.541%	2.311%	1.04627286	2.418%
9	Common Equity	49.10%	9.40%	4.615%	1.32439602	6.112%
10	Totals	<u>100.00%</u>		<u>6.926%</u>		<u>8.530%</u>
11	PCU ROE Adjustment			<u>0.000%</u>		<u>0.000%</u>

Note 1: CNGC requested capital structure from MCG WP-1.18.

Note 2: Revenue conversion factor for Exh MCG-4 - Conversion Factor.