Exhibit BGM-4 Docket UG-240008 Witness: Bradley G. Mullins

BEFORE THE

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

DOCKET UG-240008

v.

CASCADE NATURAL GAS CORPORATION,

Respondent.

Complainant,

EXHIBIT BGM-4 RESPONSES TO DATA REQUESTS

Docket UG-240008 Cascade Natural Gas Corporation 2024 General Rate Case

AWEC DATA REQUEST NO. 03:

Re: Per Audit Book

Please provide transaction detail of all test period legal expenses, with a description of the legal matter giving rise to each expense.

Response:

Please see Attachment A "240008-CNGC-Resp-AWEC DR-03-Attach A.xlsx" to Cascade Natural Gas Corporation's ("Cascade") response to AWEC Data Request No. 03 which provided details of all legal expenses during test period.

Page 1

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

Docket UG-240008 Cascade Natural Gas Corporation 2024 General Rate Case

AWEC DATA REQUEST NO. 09:

Re: Capital Additions

Please provide Cascade's historical transfers to plant by funding project and month over the period January 1, 2018 through June 30, 2024.

Response:

Attached as Attachment A "240008-CNGC-Resp-AWEC DR-09-Attach A" to Cascade Natural Gas Corporation's ("Cascade") Response to AWEC Data Request no. 09, please find Cascade's historical transfers to plant, by funding project and month, for the period January 1, 2018 through June 30, 2024.

Witness Knowledgeable About the Response: Lori Blattner

Docket UG-240008 Cascade Natural Gas Corporation 2024 General Rate Case

AWEC DATA REQUEST NO. 11:

Re: Capital Additions

Please provide Cascade's monthly construction work in progress balances by funding project over the period January 1, 2020 through June 30, 2024.

Response:

Attached as Attachment A "240008-CNGC-Resp-AWEC DR-11-Attach A" to Cascade Natural Gas Corporation's ("Cascade") Response to AWEC Data Request No. 11, please find Cascade's construction work in progress balances by funding project and month.

Docket UG-240008 Cascade Natural Gas Corporation 2024 General Rate Case

AWEC DATA REQUEST NO. 30:

Re: Per Audit Book

Reference Cascade's response to AWEC Data Request 3, Attachment A, Tab "MDUR Detail": Please provide a description of the services performed by KUNTZ, DANIEL.

Response:

Daniel Kuntz provided contract general legal support for Cascade Natural Gas Corporation.

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Shaded information is designated as CONFIDENTIAL per Protective Order in Docket UG-240008

REDACTED VERSION

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

Docket UG-240008 Cascade Natural Gas Corporation 2024 General Rate Case

AWEC DATA REQUEST NO. 31:

Re: Per Audit Book

Reference Cascade's response to AWEC Data Request 3, Attachment A, Tab "Detail:" Please provide further explanation regarding the specific services performed with the following descriptions, and provide invoice copies supporting the amounts booked:

- a. SBCC Challenge;
- b. WA Letter;
- c. WA Asbestos;
- d. Export Users Group 2023 General Matters;
- e. Export Users Group 2022 General Matters;
- f. Export Users Group 2021 General Matters;
- g. Export Users Group 2019 General Matters; and,
- h. Export Users Group 2018 General Matters.

Response:

Cascade Natural Gas Corporation ("Cascade") objects to AWEC Data Request No. 31 to the extent it seeks information protected by the attorney-client privilege, the attorney work product doctrine, or any other applicable privilege. Without waiving such objection, and subject thereto, Cascade responds as follows: Cascade provides the following explanations regarding the above-referenced items. In addition, supporting invoices are attached hereto as Attachment A "240008-CNGC-Resp-AWEC DR-31-Attach A (C).pdf" to Cascade's Response to AWEC Data Request No. 31.

a. SBCC Challenge: These are legal fee charges related to Cascade Natural Gas Corporation's involvement in Case No. 1:23-CV-03070-SAB filed in the United States District Court in the Eastern District of Washington and Case No. C24-0677-KKE filed in the United States District Court in the Western District of Washington.

b.	WA Letter:			

Cascade's Response to AWEC Data Request No. 31

Date of Response: August 16, 2024

Person who Prepared the Response: Lori Blattner

Witness Knowledgeable About the Response: Lori Blattner

Shaded information is designated as CONFIDENTIAL per Protective Order in Docket UG-240008 REDACTED VERSION

c. WA Asbestos: A review of Southwest Clean Air Agency ("SWCAA") found that its rules on asbestos-containing material ("ACM") were possibly stricter than those of Federal, state, and other regional air agencies. Due to the complexity of asbestos regulations, assistance from outside counsel was sought to ensure all regulations were correctly

interpreted and applied for asbestos work performed by Cascade in Washington. This work was not associated with a litigation matter. Additionally, Cascade's regulated management of asphalt asbestos pipe wrap is often not contemplated or correctly understood when the regional or state rules are drafted. In the interest of controlling costs for our customers, a presentation was put together to inform SWCAA of the uniqueness of natural gas distribution system asphalt asbestos pipe wrap work to ensure compliance is met adequately. The presentation also went over federal and state regulations that have specific exceptions or allowances for this type of work for natural gas distribution system piping. This was done to educate SWCAA and to encourage them to align their regulations with federal and state regulations.

- d. Export Users Group 2023 General Matters: Weisberg Law is a consultant and Canadian legal counsel to the Export Users Group ("EUG"). The EUG is made up of shippers holding contract demand on Westcoast Pipeline from T-South to the Huntingdon-Sumas delivery area. The current members are Cascade, NW Natural, and Puget Sound Energy. Prior to hiring Weisberg, the Pacific Northwest LDCs were largely ignored by Westcoast. The EUG was formed because none of the members individually had the Canadian legal expertise, internal resources, or time to effectively monitor, represent and defend the interests of our customers in Westcoast regulatory and operational matters. In the over thirty years that Weisberg has served the EUG, Weisberg's consistent representation and involvement has strengthened and grown EUG companies' profile with Westcoast Pipeline. Through Weisberg's representation, EUG has now gained stature, influence, strength in unity, cost-effective representation, and now serves as an effective market counterbalance to the heavy producer influence on the Westcoast system. Through Weisberg's services, members have benefited from Weisberg's institutional knowledge, experience, relationships, and arms-length advocacy on Canadian, BC political (e.g., Provincial Carbon Tax) and First Nations insights. As our Canadian legal counsel, Weisberg has provided strategic guidance, prepared written evidence and/or the presentations of oral testimony for toll settlement and other pipeline related hearings before Canadian regulatory bodies. Weisberg is an industry recognized, knowledgeable leader in matters relating to Westcoast regulatory and operational activities. They recently led the EUG companies through current and amended Westcoast Pipeline toll settlement negotiations.
- e. Export Users Group 2022 General Matters: See explanation on item d above.
- f. Export Users Group 2021 General Matters: See explanation on item d above.
- g. Export Users Group 2019 General Matters: See explanation on item d above.
- h. Export Users Group 2018 General Matters: See explanation on item d above.

Exh. BGM-4

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Docket UG-240008 Cascade Natural Gas Corporation 2024 General Rate Case

AWEC DATA REQUEST NO. 39:

Re: Compensation

Please identify Cascades labor capitalization ratio for union employees and for non-union employees (stated separately for each), on an annual basis in calendar years 2020, 2021, 2022, 2023, and 2024 (to date).

Response:

The ratio of Cascade Natural Gas Corporation's employee's labor capitalization to operation and maintenance ("O&M") expense is shown in the table below for the years requested. Please note, the ratios provided include only Cascade employees, including employees who may work only in Washington or Oregon, as well as employees who work across both jurisdictions or with other affiliates.

Year	Union Capital	Union O&M	Non-union Capital	Non-union O&M
2020	25%	75%	24%	76%
2021	23%	77%	25%	75%
2022	21%	79%	24%	76%
2023	21%	79%	20%	80%
9/16/2024	23%	77%	21%	79%

Docket UG-240008 Cascade Natural Gas Corporation 2024 General Rate Case

AWEC DATA REQUEST NO. 56:

Re: Cost of Capital

Please provide workpapers supporting each of Cascades AFUDC rate calculations over the period January 1, 2020 through December 31, 2023.

Response:

Please see the following attachments to Cascade Natural Gas Corporation's ("Cascade") Response to AWEC Data Request No. 56 for the above-requested information. Each attachment is a quarterly AFUDC calculation with its and supporting workpapers for the years 2020-2023.

- 240008-CNGC-Resp-AWEC DR-56-Attach A.pdf
- 240008-CNGC-Resp-AWEC DR-56-Attach B.pdf
- 240008-CNGC-Resp-AWEC DR-56-Attach C.pdf
- 240008-CNGC-Resp-AWEC DR-56-Attach D.pdf
- 240008-CNGC-Resp-AWEC DR-56-Attach E.pdf
- 240008-CNGC-Resp-AWEC DR-56-Attach F.pdf
- 240008-CNGC-Resp-AWEC DR-56-Attach G.pdf
- 240008-CNGC-Resp-AWEC DR-56-Attach H.pdf
- 240008-CNGC-Resp-AWEC DR-56-Attach I.pdf
- 240008-CNGC-Resp-AWEC DR-56-Attach J.pdf
- 240008-CNGC-Resp-AWEC DR-56-Attach K.pdf
- 240008-CNGC-Resp-AWEC DR-56-Attach L.pdf
- 240008-CNGC-Resp-AWEC DR-56-Attach M.pdf
- 240008-CNGC-Resp-AWEC DR-56-Attach N.pdf
- 240008-CNGC-Resp-AWEC DR-56-Attach O.pdf
- 240008-CNGC-Resp-AWEC DR-56-Attach P.pdf

CASCADE NATURAL GAS CO AFUDC CALCULATION MONTHLY RATE 2020 TO: GENERAL ACCOUNTING & FIXED ASSET ACCOUNTING

THE MONTHLY AFUDC RATE IS AS FOLLOWS:

ACCOUNT 4320-BORROWED FURDS :

ACCOUNT 4191--OTHER FUNDS:

CURRENT
Jan-20
Coc-19
Co03300
Co03300
Co00300
Co00300
Co00000
Co00000
Co00000
Co00000

 Oct-19
 Jul-19
 Apr-19
 Jan-19

 0.003300
 0.002967
 0.003400
 0.004367

 0.000000
 0.000000
 0.000000

Hevrin Comedi.

Summary

				ANNUAL AFUDC RATE Original - 2679.	080		
FACTORS:							
S = AVERAGE SHORT-TERM DEBT s = SHORT-TERM EFFECTIVE RATE D = LONG TERM DEBT d = LONG-TERM INTEREST RATE P = PREFERRED STOCK e = DDEEEDBER STOCK CASE BATE	TT-TERM DEBT FECTIVE RATE BT EREST RATE OCK				37,447,698.00 3.64 289,214,000.00 4.93 0.00		
C = COMMON EQUITY c = COMMON EQUITY RATE W = AVERAGE WORK-IN-PROGRESS	Y Y RATE K-IN-PROGRES	1 %			308,525,705.09 9.40 41,587,639.00		
A1 = s(SW) + d(D/D+P+C)* (1 - SW)	0+C)* (1 - S/W)			BORROWED FUNDS	NDS		
Ae = (1-S/W) * (p(P/D+P+C) + c(C/D+P+C))	P+C) + c(C/D+F	(C)+c)		OTHER FUNDS			
BORROWED FUNDS: S/W = 0.9005	90		D/D+P+C =	0.4838			
A1= (0.0364	× ×	0.9005) + () + (0.0493 X	0.4838)X(- 4-	0.5005)
A1= 0.0328	28 + (0.0239	×	0.0995)			
A1= 0.0328	+ 82	0.0024					
A1 = 0.0352	52 OR	3.52	*				
OTHER FUNDS: S/W = 0.9005	92	P/D+P+C=	0.0000	C/D+P+C =	0.5162		
Ae = (1.0000	- 00	0.9005	× (3,0000 X	0.0000) + (0.094 X	0.5162)
Ae = 0.0995) x 98	0.0000		0.0485)			
Ae = 0.0995	× 96	0.0485					
Ae = 0,0048	48 OR	0.48 %	%				
AFUDC	AFUDC RATE:	4.00%					

MONTHLY AFUDC RATE

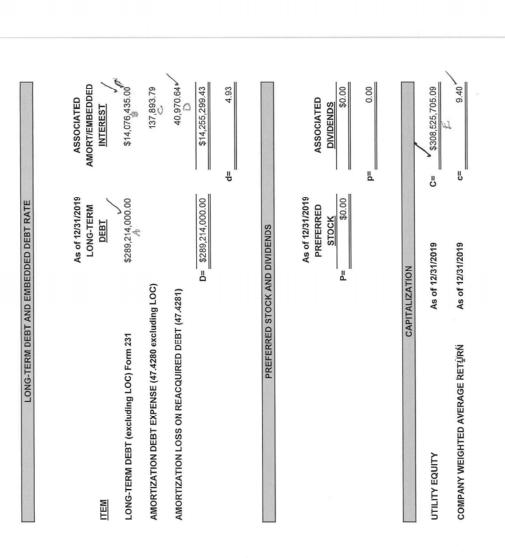
AULOCATE TO TOTAL FUNDS:

BORROWED FINDS

OTHER FUNDS

0.002933

AFUDC Rate Calcs



	12/31/2019	31 period	reaffer	4,425,669 4,748,219 13,030,159 28,980,000 1,027,500 10,225,000 15,900,000 15,900,000 15,900,000 16,450,625 16,450,625 16,450,625 16,450,625 16,450,625 16,450,620 31,311,000		151,953,672	
	Period:	4. Please enter the amount of estimated interest payments for the appropriate 12/31 ending. The EIP are based on the maturity date of debt:		1,486,000 1,064,700 1,064,700 1,027,200 1,027,500 1,020,000 1,020,		14,627,972 15	
		yments for the a		1,486,000 1,064,700 1,064,700 1,064,700 1,027,500 1,027,500 1,020,000 1,1,250 1,250 1,		16,363,435 14	
		ated interest panality date of o		1446,000 1044,700 1077,500 1077,500 1120 551,200 156,000 1778,000 1778,000		16,363,435 16	
		amount of estim	100	2 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7		16,363,435 16	
		ease enter the		1,496,000 1,271,236 2,316,000 1,027,500 1,027,		17,144,935 16,	
				1,499,000 1,064,700 1,027,235 1,027,236 1,000,000 1,1000,000 1,1250 1,12		13,294,935 17,	
		r the appropriat	2024		3,088,500	3,068,500 13	
		ar of interest for	2023		ń	6	1 25
		 Please enter the amount of a full year of interest for the appropriate 12/31 period ending of scheduled redemption; 	2022				
		se enter the am anding of sched	2021			. 00	
			after 2020	20,000,001 24,214,003 24,214,003 25,000,003 25,000,003 12,500,003 12,500,003 12,500,003 25,000,003 25,000,003 25,000,003 25,000,003		14,000 781,500	
bt Schedule		ropriate 12/31 p				64,600,000 274,214,000	
Long-term Debt Schedule		ion for the appr	2023		64,600,000	. 64,60	
		 Please enter the scheduled amounts of redemption for the appropriate 12/31 period ending: 	2022				
		scheduled am	2021				
		Please enter the Sing:	2020	15,000,000		15,000,000	
		2. 6	Full Year of Interest Expense	1,496,000 1,271,236 781,500 1,027,500 1,027,500 1,027,500 1,027,500 1,030,00	3,068,500	17,144,935	6 2
			_	7,480% 7,088% 5,210% 6,700% 4,110% 4,240% 4,240% 4,240% 4,240% 4,240% 3,820% 3,820% 3,820%			920W
				51,750 46,155 794,826 9,120 133,435 70,800 86,410 85,213 83,213 83,467 120,966 98,71 151,154		1,773,272	
			Principal Del	15,000,000 14,000,000 14,24,000 14,000,000 15,000,000 12,500,000 1	000'000'49	353,814,030	A A who per
		g-lem debt:		2009/15/27 20 20 20 20 20 20 20 20 20 20 20 20 20		363	628
		to outstanding lon	# of Days 'til Redemption in the year of Ma Redemption	258 99 37 5 93 37 5 93 37 5 93 37 5 93 37 93 47 94 47	2 5 5 1 5 5 0 6 5 1 5 5 0 6 5 1 5 5 0 6 5 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1 5		
	Business Unit: Cascade Natural Gas Prepared By: Tony Durado Approved Br. Chris Busin	1. Please enter information below related to outstanding long-term debt		Medium Term Mote Other Mote Other Mote Sendor Mote Sendor Mote Sendor Mote Sendor Mote Sendor Mote Sendor Mote (Sendes A) Sendor Mote (Sendes B) Sendor Mote (Sendes D)	Line of Credit_IBOR		
	ared By: Tox	nase enter it	9	MTN-EC-12 M OTH-EC-13 M OTH-EC-14 O OTH-EC-16 O OTH-EC-16 O SN-EC-21 SS SN-EC-21 SS SN-EC-22 SS SN-EC-23 SS SN-EC-23 SS SN-EC-23 SS SN-EC-25 SS SN-EC-	200		

MDU Form 143 Data-December TO Total Arriet Exp 216,975,49 TO LOC Arriet Exp 79,081,70 TO Bond Arriet Exp

(1888) (1890) (1891) (1815) (1

GAAP-Monthly Reclass Entry 100 1,773,272.34

9 Amort of Issue Cor

Prepared By: Tony Durado Reconciliation Date: 1/2/2020

CASCADE NATURAL GAS CORPORATION
Amortization of Debt Issuance Costs
2019
JE Desc: Amortization of Debt Costs 1810

Total

	Monthly Amortization Entry	Entry .
47.4280	18,520,38	38
	47.1810.12	559.46
	47.1810.13	419.60
	47.1810.17	4,391.31
	47.1810.18	1,348.06
	47.1810.19	647.50
	47.1810.20	1,048.67
	47.1810.21	831,93
	47.1810.22	6,595,65
	47.1810.23	173.49
	47.1810.24	127.30
	47.1810.25	173.49
	47.1810.26	127.30
	47.1810.27	1,070.49
	47.1810.28	570.93
	47 1810 29	428.20

Page 2

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2	

Prepared By: Reconciliation Date:	Tony Durado 1/2/2020						Ame	ADE NATURA	CASCADE NATURAL GAS CORPORATION Amortization of Debt Issuance Costs 2019	ORATION						
Due Date Orig Principle Interest Rate Account Number		3/26/29 15,000,000 7.10% 47,1810.13					8/23/28 25,000,000 4,36% 47,1810,21	7/9/18 75,000,000 LOC 47,1810.22	11/24/44 12,500,000 4.06% 47,1810.23	11/24/54 12,500,000 4.24% 47.1810.24	17,500,000 4,06% 47,1810.25		6/13/29 25,000,000 3,62% 47,1810.27	6/13/34 20,000,000 3.82% 47.1810.28	6/13/49 30,000,000 4.26% 47.1810.29	Totals
Unamortized 12/31/18	8	51,189.82	- 1			-1	96,477,49	98,736.31	53,780.84	54,740.34					٠	1,624,524
Spreadsheet Bal GL Balance	57,904.11 57,904.11	419.60 50,770.22 50,770.22	4,417.96 848,249.09 848,249.09	1,348.06 23,948.42 23,948.42	647.50 140,557.58 140,557.58	1,048.67 81,795.92 81,795.92	838.93 95,638.56 95,638.56	6,582.43 92,153.88 92,153.88	173.49 53,607.35 53,607.35	127.30 54,613.04 54,613.04	173.49 53,954.33 53,954.33	127.30 54,867.64 54,867.64			×	1,608,050 1,608,050
Description to Cit.															٠	
Feb Amort Spreadsheet Bal GL Balance Difference to G/L	559.46 57,344.65 57,344.65	419.60 50,350.62 50,350.62	5,110,74 843,138.35 843,138.35	1,348.06 22,600.36 22,600.36	647.50 139,910.08 139,910.08	1,048.67 80,747.25 80,747.25	838.93 94,799.63	6,592.43 85,571.45 85,571.45	173.49 53,433.86 53,433.86	127.30 54,485.74 54,485.74	173.49 53,780.84 53,780.84	127.30 54,740.34 54,740.34	- -	. .	, ,	1,590,900 1,590,900
	07 000	00000			40000	1										
Mar Amort Spreadsheet Bal GL Balance Difference to G/L	559.46 56,785.19 56,785.19	419,60 49,931,02 49,931,02	4,414.34 838,724.01 838,724.01	21,252.30	647.50 139,262.58 139,262.58	1,048.67 79,698.58 79,698.58	838.93 93,960.70 93,960.70	6,582.43 78,989.02 78,989.02	173.49 53,250.37 53,250.37	127.30 54,358.44 54,358.44	173,49 53,607.35 53,607.35	127.30 54,613.04 54,613.04	. .	- -	, ,	1,574,442
Apr Amort Spreadsheet Bal GL Balance Difference to G/L	559.46 56,225.73 56,225.73	49,511.42 49,511.42	4,414.34 834,309.67 834,309.67	1,348.06 19,904.24 19,904.24	647.50 138,615.08 138,615.08	1,048.67 78,649.91 78,649.91	838.93 93,121.77 93,121.77	6,582.43 72,406.59 72,406.59	173.49 53,096.68 53,096.68	127.30 54,231.14 54,231.14	173.49 53,433.86 53,433.86	127.30 54,485.74 54,485.74	. .		, ,	1,557,982 1,557,982
May Amort	559 46	419 60	7 551 03		6.47 KD	1 048 67	838 03	R 582 43	473.40	497 90	477.40	497 90				40.00
Spreadsheet Bal GL Balance Difference to G/L	55,666.27	49,091.82	826,758.64	18,556.18	137,967.58	77,601.24	92,282.84	65,824,16	52,913,39	54,103.84	53,260.37	54,358.44	4,316.83	3,453.47	5,180.20 1,551,335 5,180.20 1,551,335	1,551,33
Jun Amort Spreadsheet Bal GL Balance Difference to G/L	55,106.81 55,106.81	419.60 48,672.22 48,672.22	4,397.65 822,360.99 822,360.99	1,348.06 17,208.12 17,208.12	647.50 137,320.08 137,320.08	1,048.67 76,552.57 76,552.57	838.90 91,443.91 91,443.91	314,578.20 314,578.20	173.49 52,739.90 52,739.90	127.30 53,976.54 53,976.54	173.49 53,086.88 53,086.88	127.30 54,231.14 54,231.14	987.73 117,539.84 117,539.84	526.79 94,295.27 94,295.27	395.09 141,838.00 141,838.00	2,130,950 2,130,950
Jul Amort Spreadsheet Bal GL Balance Difference to G/L	559.46 54,547.35 54,547.35	419.60 48,252.62 48,252.62	4,397.65 817,963.34 817,963.34	1,348.06 15,860.06 15,860.06	647.50 136,672.58 136,672.58	1,048.67 75,503.90 75,503.90	838.93 90,604.98 90,604.98	5,665.33 318,917.87 318,917.87	173.49 52,566.41 52,566.41	127.30 53,849.24 53,849.24	173.49 52,913.39 52,913.39	127.30 54,103.84 54,103.84	1,127.37 124,791.17 124,791.17	601.27 100,396.96 100,396.96	450.95 151,441.49 151,441.49	17,706 2,148,385 2,148,385
Aug Amort Spreadsheet Bal GL Balance Difference to G/L	559.46 53,987.89 53,987.89	47,833.02 47,833.02	4,733.16 813,230.18 813,230.18	1,348.06 14,512.00 14,512.00	647.50 136,025.08 136,025.08	1,048.67 74,455.23 74,455.23	838.93 89,766.05 89,766.05	89,766.05 375,952.24 89,766.05 375,952.24	173.49 52,392.92 52,392.92	127.30 53,721.94 53,721.94	173.49 52,738.90 52,738.90	127.30 53,976.54 53,976.54	1,096.37 125,247.90 125,247.90	584.73 101,054.71 101,054.71	438.56 152,866.64 152,866.64	2,197,762 2,197,762
Sep Amort Spreadsheet Bal GL Balance Difference to G/L	559.46 53,428.43 53,428.43	419.60 47,413.42 47,413.42	4,395,84 808,834,34 808,834,34	13,163,94	647.50 135,377.58 135,377.58	1,048.67 73,406.56 73,406.56	88,927.12 88,927.12	6,595,65 369,356,59 369,356,59	173.49 52,219.43 52,219.43	127.30 53,594.64 53,594.64	173.49 52,566.41 52,566.41	127.30 53,849.24 53,849.24	1,070.49	570.93 100,483.78 100,483.78	428.20 152,438.44 152,438.44	18,524 2,179,237 2,179,237
Oct Amort Spreadsheet Bal GL Balance Difference to G/L	559.46 52,868.97 52,868.97	419.60 46,993.82 46,993.82	4,395,84 804,438.50 804,438.50	1,348,06 11,815,88 11,815,88	647.50 134,730.08 134,730.08	1,048.67 72,357.89 72,357.89	88,068.19 88,068.19	6,595.65 362,760.94 362,760.94	173.49 52,045.94 52,045.94	127.30 53,467.34 53,467.34	173.49 52,392.92 52,392.92	127.30 53,721.94 53,721.94	1,070.49 123,106.92 123,106.92	570.93 99,912.85 99,912.85	428.20 152,010.24 152,010.24	18,524 2,160,712 2,160,712
Nov Amort Spreadsheet Bal GL Balance Difference to G/L	559.46 52,309.51 52,309.51	419.80 46,574.22 46,574.22	5,220.99 799,217.51 799,217.51	1,348.06 10,467.82 10,467.82	647.50 134,082.58 134,082.58	1,048.67 71,309.22 71,309.22	838.93 87,249.26 87,249.26	6,595,65 356,165,29 356,165,29	173.49 51,872.45 51,872.45	127.30 53,340.04 53,340.04	173.49 62,219.43 52,219.43	127.30 53,594.64 53,594.64	1,070.49 122,036.43 122,036.43	570.93 99,341.92 99,341.92	428.20 151,582.04 151,582.04	19,362 2,141,362 2,141,362
Dec Amort Spreadsheet Bal GL Balance Difference to G/L	559.46 51,750.05 51,750.05	419.60 46,154.62 46,154.62	4,391,31 794,826,20 794,826,20	1,348.06 9,119.76 9,119.76	647,50 133,435,08 133,435,08	1,048.67 70,260.55 70,260.55	838.93 86,410.33 86,410.33	838.93 6.585.85 86.410.33 349.569.64 86,410.33 349.569.84	173.49 51,698.96 51,698.96	127.30 53,212.74 53,212.74	173.49 52,045.94 52,045.94	127.30 53,467.34 53,467.34	1,070.49 120,965,94 120,965,94	570.93 98,770.99 98,770.99	428.20 151,153.84 151,153.84	18,520 2,122,841 2,122,841

Page 1

Page 1 of 1 1/29/2020 Personal Form: (No Personalization) 🗸 🤰 🗶 Durado, Tony K 12 ← 1 12 × 1 40,970.64 40,970.64 General Ledger Balance * Default ☐ Period / Date 3,414.22 3,414.22 Level Of General Ledger Period Detail Balance Type/Subledger Thru Date ☑ Select / Skip To Trial Balance By Object - Trial Balance by Object Loss on Reacquired Debt Trial Balance By Object - Trial Balance by Object Total Object Account 4281 General Ledger General Ledger \$ \$ MDUG - Production Object/Subsidiary 47.4281 Account Number 47.42 Ledger Type 1 Ledger Type 2 Records 1 - 2 Company

https://erpprod.mdu.com/jde/E1Menu.maf?jdeowpBackButtonProtect=PROTECTED

Final									
		+/- 200K		+/- 500K	12/31/2018	+/- 10% & 5M		+/- 10% & 5M	
Dec-19	Nov-19	Variance	Q3 2019	Variance	Prior Year End	Variance	Dec-18	Variance	
							,		
(2,506,034.75)	(2,402,882.85)	(103,151.90)	(2,402,882.85)	(103,151,90)	(2,402,882.85)	(103,151.90)	(2,402,882.85)	(103,151.90)	
430,592.40	84,425.49	346,166.91	84,425.49	346,166,91	84,425,49	346,166.91	84,425.49	346,166,91	
(2,075,442.35)	(2,318,457.36)	243,015,01	(2,318,457,36)	243,015,01	(2,318,457.38)	243,015.01		243,015.01	
	(1,000.00)		(1,000.00)	(7,000,000,00)	(222,117,553.21)	(44,000,000.00)		(44,000,000.00)	
(308,625,705.09)	(303,034,477.72)	(5,491,227.37)	(293,398,455,38)	(16,127,249,71)	(258,853,904,35)	(49,671,800,74)	(258,853,904,35)	(49,671,800,74)	
B/S Summary £ 308,526 Variance									
	0 0000								
Monthly		Adjustment to	Dividends						
Earnings		stained Earnings	Declared	194 446 909 791					
(6,035,671.50)	2,144.00		,	(6,033,527.50)					
(4,804,424.57)	2,144.00		2,960,000.00	(1,842,280.57)					
(2,640,920.87)	2,347.00			(2,638,573.87)					
(1,086,099.67)	2,347.00			(1,083,752.67)					
1,901,851.18	2,347.00		2,480,000.00	4,384,198.18					
2.371.447.97	2,347,00			2 373 794 97					
1,880,626.95	2,347.00		2,480,000.00	4,362,973.95					
1,431,164.79	2,347.00	,		1,433,511.79					
(578,369.06)	2,347.00	ž	,	(576,022.06)					
(5,722,062,38)	2,347.00		2,480,000.00	(2,060,000.28)					
(16,328,046.74)	13,231.00		10,400,000.00	(40,331,709.52)					_
		84,426,49 (26,111,635.71) (26,111,635.71) (26,111,635.71) (34,611,1635.71) (34,611,1635.71) (30,034,477.72) (34,440 (2,347.00	84,426.49 (2016,447.30) (2016,447.30) (2016,447.30) (34,697.40) (34,697.40) (34,697.40) (34,697.40) (34,697.00) (34,697.00) (34,697.00) (34,697.00) (34,697.00) (32,697.00)	84,426.49 346,146.91 2316,427.30 245,016.01 (266,117.563.21) 245,016.01 (24,617.70) (5,734.22.39) (34,617.72) (6,491,277.37) (34,617.72) (6,491,277.37) (34,617.72) (6,491,277.37) (34,617.72) (6,491,277.37) (23,47.00) 2,347.00 (23,47.00) 2,347.00 (23,47.00) 2,347.00 (23,47.00) 2,347.00 (23,47.00) 13,231.00 (13,231.00) (13,231.00 (13,231.00)	0.4,425,49 0.4,625,49 0.4,625,49 0.4,625,49 0.4,625,49 0.4,625,29 0.2,10,627,29 0.2,10,627,29 0.2,10,627,29 0.2,10,627,29 0.2,10,620,00 0.2,24,477,72 0.4,420,22,23 0.2,247,00 0.2,247,	84,425.40 346,146.91 22,164,425.40 346,106.91 12,164,425.40 24,016.01 12,164,425.41 17,000.00.00.00.00.00.00.00.00.00.00.00.00	84,425.40 346,146.91 22,164,425.40 346,106.91 12,164,425.40 24,016.01 12,164,425.41 17,000.00.00.00.00.00.00.00.00.00.00.00.00	84,425.40 346,146.91 22,164,425.40 346,105.91 23,44.52.23 24,010.61 22,164,427.31 7,000.00.00.00.00.00.00.00.00.00.00.00.00	84,4254.49 346,146.51 24,425.40 346,146.51 24,425.40 346,146.51 24,425.40

## SHORT-TERM SHORT-TERM INTEREST DEBIT			47.2242.01		47.4279.1		In 47.4280	
15,100,000	MONTH	BEGINNING SHORT-TERM DEBT		AVERAGE SHORT-TERM DEBT	47.4310.1111 INTEREST EXPENSE	47.4310.1112 COMMIT. FEE	See 47.1810.22 AMORT DEBT EXPENSE	TOTAL COMM/ INTEREST EXPENSE
64,600,000 78,300,800 64,600,000 78,300,800 64,600,000 78,300,800 64,600,000 78,300,800 64,600,000 78,300,800 64,600,000 78,300,800 64,600,000 78,300,800 64,600,000 78,300,800 78,300,800 78,300,800 78,300,800 78,300,800 78,300,800 78,300,800 78,300,800 78,300,800 78,3	Dog 40	15 100 000		30 850 000	156 707 78	000	000	156 707 78
83.359,399 25.328,377 15.620	Jan-20	64.600.000	1	51,496,920	140,114,54	000	0.00	140,114.54
## Secretary 1, \$1.06,774 17,222,861 46,887,771 0.00 0.00 0.00 37,310,873 16,264,425 26,561,444 26,567,437 26,561,444 26,567,437 26,567,437 26,567,437 26,567,437 26,567,437 26,567,437 26,567,437 26,567,437 26,567,437 26,567,437 26,567,437 26,567,437 26,567,437 26,567,437 26,567,437 26,573,437 2	Feb-20	38,393,839	/ 25,328,927	31,861,383	/ 86,689.51/	0.00	00.00	86,689.51
## 18620.77	Mar-20	25,328,927	9,136,774	17,232,851	/46,887.71	0.00	0000	46,887.71
18,629,267 20,456,583 19,444,425 52,525,64 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Apr-20	9,136,774	, 18,629,267	13,883,021	37,310.62	0.00	0.00	37,310.62
20,656.83 30,664,113 25,561,846 68,6877 7000 000 000 08,687	May-20	18,629,267	20,459,583	19,544,425	,52,525.64	0.00	0.00	52,525.64
38,7964,13 48,796,718 38,730,416 716,609.95 0.00	Jun-20	20,459,583	30,664,113	25,561,848	/ 68,697.47	0.00	0.00	68,697.47
## Sand Company	Jul-20	30,664,113	/ 48,796,718	39,730,416	/106,609.95	00.00	0.00	106,609.95
Say 578 84 73,357,864 73,357,864 73,256,74 73,758,73 70,00 000 137,55 73,850,073 75,250,0774 73,551,022,432 73,850,077 73,830,007 74,210,70 000 100 114,210 114,	Aug-20	48,796,718	/ 64,155,458	56,476,088	/151,544.17	0.00	0.00	151,544.17
83.57.884 / \$2,800,073 45,78,978 / 172,683.2 000 172,08 52,800,073 7,83,830,007 45,1032,432 / \$1,032,432 / \$1	Sep-20	64,155,458	/ 38,357,884	51,256,671	/137,538.73	0.00	0.00	137,538.73
## Secretary 7 61,032,432 7 138,741.25 7 144,710.70 0.00 149,74	Oct-20	38,357,884	/ 52,800,073	45,578,978	122,683.42	0.00	0.00	122,683.42
S	Nov-20	52,800,073	/ 51,032,432	51,916,253	/139,741.25	0.00	0.00	139,741.25
1381,281,49 0.00 1,381,281,49 0.00 1,381,281,49 0.00 1,381,281,49 0.00 1,381,281,49 0.00 1,381,281,49 0.00 1,381,281,49 0.00 1,381,281,49 0.00 1,381,281,49 0.00 1,381,281,49 0.00 0.00 1,381,281,49 0.00 0.00 1,381,281,49 0.00 0.00 1,381,281,49 0.00 0.00 0.00 1,381,281,49 0.00 0	Dec-20	51,032,432	/ 33,830,007	42,431,220	/114,210.70/	00.00	0.00	114,210.70
### Sea			I	486.820.074	1.361.261.49	0.00	0.00	1,361,261.49
### See St. 25.447,638 ### AVERAGE WORK-IN-PROGRESS ### A7.4072.7 ### BEGINNING ### WIP ### WIP ### A7.4072.7 ### BEGINNING ### WIP ### A7.4072.7 ### BEGINNING ### A7.4072.7 ### BEGINNING ### A7.4072.7 ### BEGINNING ### A7.4072.7 ### A7.4072.7 ### BEGINNING ### A7.4072.7 ### BEGINNING ### A7.4072.7 ### BEGINNING ### A7.4072.7 ### A7.4072.7 ### BEGINNING ### A7.4072.7 ### A7.4072.7 ### BEGINNING ### A7.4072.7 ### A7.4072.7 ### A7.4072.7 ### BEGINNING ### A7.4072.7				/13=				
### AVERAGE WORK-IN-PROGRESS ### A7.1072.7 ### BEGINNING ### WIP ### WIP ### WIP ### WIP ### A7.1072.7			= 87	37.447.698			II S	3.64
### ### ##############################		AVERAGE WORK	-IN-PROGRESS					
BEGINNING ENDING AND WIP			7 2201 74					
WIP WIP WIP WIP 29,823,767.71 M 29,823,77 M 29		ONINNI	ENDING	AVEDAGE				
35,235,497.30 M 31,106,071.86 T 31,106,071.86 T 28,823,787.71 / 28,863,351.02 28,860,351.02 32,423,790,33 32,423,790,93 32,432,790,33 32,343,778.03 / 41,639,246.46 41,632,246.44 (MONTH	WIP	WIP	WIP				
31,006,0718		\						
28,523,767,71 28,852,767,71 28,852,767,71 28,852,767,71 28,852,760,71 38,445,7760,3 38,445,7760,3 41,532,246,46 41,532,246,46 41,532,246,46 41,532,246,46 41,532,762,52 42,520,686,19 51,305,215,86 51	Dec-19	35,235,497.30		33,170,785				
28 925,3161.77 7,28 920,331.02. 28 423,790.83 78 53,443,78 0.3 38,442,78 0.3 78 53,443,78 0.3 38,548,78 0.3 74 1639,246,46 48,620,625,42 60,033,192.97 56,033,192.97 61,305,215.98 51,305,215.98 64,444,162.79 56,220,686.19 65,220,686.19 56,220,686.19 75,30,468,413,14	Jan-20	31,106,071.86	100 000 000 000	00,404,920				
32,423,7993 32,423,7993 33,443,7803 41,639,246.46 41,639,246.46 43,620,635,192.97 51,902,159 51,902,159 51,902,159 51,902,159 51,902,159 51,872,970.55 51,872,970.55 51,872,970.55 51,872,970.55 51,872,970.55	Mar 20	29,623,767.71	32 423 700 03	31 137 071				
38,348,378.03 /41,539,246.46 41,539,246.46 /41,530,246.46 43,620,525.42 /50,031,192.97 50,333,192.97 /51,302,215.96 51,305,215.96 /55,520,696.19 54,544,152.79 /55,220,696.19 55,220,698.19 /51,872,970.55 51,872,970.55 /30,466,413.14	Apr-20	32 423 790 93	736 348 378 03	34 386 084				
41,639,246.46 / 43,620,525,42 43,620,524 / 56,0031,92,97 50,033,192,97 50,303,192,97 54,544,152,79 54,544,152,79 54,544,152,79 54,544,152,79 54,544,152,79 54,544,152,79 54,544,152,79 54,544,152,79 54,544,152,79 54,544,152,79 54,544,152,79 54,544,152,79 54,544,152,79 54,544,152,79 54,544,152,79 54,544,152,79 54,544,152,79 54,544,152,79 54,544,152,79 54,544,154,79 54,544,154,79 54,544,154,79 54,544,154,79 54,544,78 54,544	May-20	36.348.378.03	/41639.246.46	38.993.812				
43,620,525.42 60,033,192.97 50,033,192.97 51,305,215,98 51,305,215.98 54,444,162.79 54,441,162.79 55,220,688,19 55,220,688,19 51,270,681,19 51,872,970.55 730,488,413.14	Jun-20	41.639.246.46	/43,620,525.42	42,629,886				
50,033,192.97 51,305,215.98 51,305,215.98 54,541,182.79 54,541,182.79 56,220,686.19 51,20,466,413,14 51,872,970.55 730,466,413,14	Jul-20	43,620,525.42	50,033,192.97	46,826,859				
51,305,215.98	Aug-20	50.033,192,97	,51,305,215,98	50,669,204				
54,544,152.79	Sep-20	51,305,215.98	54,544,152.79	52,924,684				
55,220,696.19 / 51,872,970.55 51,872,970.55 / 30,466,413.14 W=	Oct-20	54,544,152.79	/55,220,686.19	54,882,419				
51,872,970.55 /30,466,413.14	Nov-20	55,220,686.19	/ 51,872,970.55	53,546,828				
	Dec-20	51,872,970.55	/ 30,466,413.14	41,169,692				
			ļ	540,639,303				
				/13=				
			=M	41,587,639				

AVERAGE SHORT-TERM DEBT AND EFFECTIVE RATE

Trial Balance By Object - Account Balances	Personal Form: (No Personalization) 💟 Query: [All Records 🔝 🐧 🤋 X Cumulative Amounts
Signature by Object - Account Balances	m: (No Personalization) 💟 Query; All Records 🔍 🧷 🧣
Period End Period Amounts Cumulative	Cumulative Amounts
19 Period End Period Amounts Cumulative 19 AA 0.228,20019 2,580,000.00 10 1,2019 22,900,000.00 10 1,201,2019 22,900,000.00 10 1,201,2019 22,900,000.00 10 1,201,2019 3,700,000.00 11 1,201,2019 11,400,000.00 11 1,201,2019 2,450,000.00 11 1,201,2019 3,750,000.00 11 1,201,2019 2,450,000.00 11 1,201,2019 3,750,000.00 11 1,201,2019 3,750,000.00 11 1,201,2019 3,750,000.00 11 1,201,2019 48,500,000.00	Cumulative Amounts
19	
AA	52,050,000.00-
03/31/2019 22,500,000.00	54,600,000,00-
04/30/2019 28,000,000.00-	31,700,000,000
06/31/2019 3,700,000.00	57,700,000,000
38,550,000.00- 23,5	-24,000,000,000
36,550,000,000- 53,850,000,000- 08/30/2019 12,300,000,00- 10/31/2019 3,750,000,00- 11/30/2019 2,450,000,00- 12/31/2019 49,500,000,00-	11,075,000.00-
63,850,000.00- 08/31/2019 12,300,000.00- 08/31/2019 15,400,000.00- 11/30/2019 3,750,000.00- 12/31/2019 2,450,000.00-	12,000,000,00
15,400,000.00- 3,750,000.00- 2,450,000.00- 49,500,000.00-	24,300,000.00-
3,750,000,000- 2,450,000,000- 49,500,000,000-	8,900,000,00-
2,450,000.00-	12,650,000.00-
49,500,000.00-	15,100,000.00-
	64,600,000.00-

Account Ledger Inquiry - Account Balances	Account Balanc	es		Personal For	Personal Form: (No Personalization) V Query: All Records V	X & FA
X (@) Iools						
Account Number 47.1072.7		(B) CWIP Natural Gas				
		Period End	Period Amounts	Cumulative Amounts		
		01/31/2019	965,299.80	13,819,507.29	7.29	
Ledger Type		02/28/2019	45,290.76-	13,773,216.53	3.53	
Type/Subledger		03/31/2019	1,329,104.42	15,102,320.95	0.95	
Subledger Desc		04/30/2019	263,053.14	15,365,374.09	1.09	
		05/31/2019	2,390,320.82	17,755,694.91	1.91	
		06/30/2019	420,865.11	18,176,560.02	2,02	
		07/31/2019	6,369,165.64	24,545,725.66	5,66	
Balance Forward 12,854,207.49	61	08/31/2019	5,347,634.17	29,893,359.83	9.83	
		09/30/2019	1,719,661.79-	28,173,698.04	3.04	
		10/31/2019	2,485,363.25	30,659,061.29	1.29	
		11/30/2019	4,576,436.01	35,235,497.30	7.30 H	
		12/31/2019	4,129,425.44-	31,106,071.86	1.86	

AA 2020 PRD 9 9 9				AA 20020 LTD 9 9 		64,600,000.00	64,600,000.00 31,106,071.86	31,106,071,86		Int on ST Debt SS Dowrload
AA 2020 PRD 8 8 8				AA 2020 LTD 8 8		64,600,000.00	31,106,071.86	64,600,000,00		Int on ST
AA 2020 PRD 77 7 00047				AA 2020 LTD		64,600,000.00	31,106,071.86	31,106,071.86		
AA 2020 PRD 6 6 6				AA 2020 LTD 6 6 00047			64,600,000.00 31,106,071.86	64,600,000.00 31,108,071.86		
AA 2020 PRD PRD 5				AA 2020 LTD 5 5 5		64,500,000.00	64,500,000.00 31,106,071.86	64,500,000.00 31,106,071.86		
AA 2020 PRD 4 4				AA 2020 LTD LTD 4		64,600,000.00	64,600,000.00 31,105,071.86	64,600,000.00 31,106,071.86		
AA 2020 PRD 98D 3			Paste Values	AA 2020 LTD 170 3		64,600,000.00	31,106,071.86	Paste Values 64,600,000.00 31,106,071.85		
AA 2020 PR0 2 2 2 00047				AA 2028 LTD 2 2 3 00047		64,600,000.00	31,106,071.86	64,600,000.00 31,106,071.86		
AA 2020 PRD 11			h	AA 2020 LTD LTD 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		64,600,000.00	31,106,071.86	31,105,071.85		
AA 2019 PRD 12 12		90,467.78 66,240.00 10,763.88 6,596.65 174,067.31	90.487.78 96.240.00 10.783.88 6.595.65 174,087.31	AA 2019 LTD 12 12 12		64,600,000.00	55,100,000.00 64,600,000.00 35,235,497.30 31,106,071.86	55,100,000,00 64,600,000,00 35,235,487,30 31,106,071,86		
AA 2019 PRD 11 11 00047		51,469.17 76,794.45 10,416.87 6,595.85 145,275.94	51,489.17 76,794.45 10,416.87 6,595.85 145,275.94	2019 LTD 111 00047		15,100,000.00	35,235,497.30	55,100,000.00 35,235,497.30		
Ledge-Type Year Formal Formal Period Coursesy Connewny Business Unit		Une of Credit - interest Exp STD - interest Exp Une of Credit - Commitment Fee Une of Credit - Debt Exp Amont	Use of Codil - Interest Day STD - Interest Eap To To - Interest Eap Use of Credit - Debt Day Amont t Line of Credit - Debt Day Amont t	Ledger Type Year Formal Petrial Currency Company Business Unit		Line of Credit Balance Short-Term Debt balance	Total CWIP balance	Total Short-Term Dubt balance CWII balance	3/	UDC Calc Jan 20
Update to past month	Object Account Sub Account SubL Type SubL Name	4279 1		Update to past month	Object Account Sub Account Subl. Type Subl. Name	2242 01	107*			G-\Dept\Accounting\GA\Acctissue\J0020\AFUCC\GNG AFUCC CAC Inn 20

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Yes 2020	NATABORAN RATASA RATASA RESARRAN	286,982	11,991,542	8	140,008 57,888,01	1,544,118 81,618 10,804,814 20,141,279 110,741,277	81,716	85,294,215	1,104,481,943	384,511,885	\$5,386,236	81/305/16	117,340,728 11,810,507 868,675,538		2,644,748 44,544,347 8,457,744 0 3,550,300	24,202,649 24,202,649 80,600,033	4,185,587 146,772 145,413,783 44,116,387	80'09'88	87,336,540	0 0	1,104,411,945	A.MARROSES	Littleman	M2,504,788	
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Sep 2020	пунун	2,515,544 94,783 125,600	5731089	3,204,223	3,231,636	3,814,005	3,036,635	21,048 21,035 31,035 1,037 1,037	1,441,434	187419718	(1,334,437)	(1,184,033) (1,184,033) (1,184,03) (1,184,03)	(914,064)	(107)100	14,500 0 284,219		STATE OF THE PERSON	306.900	(2,341)	argar.	22,000	184,000	137,510	134608	899	CONTRACT.	(CHANNA)	(Lamper)	34,674,527	(1,100,541)	(1,300,541) X25,448,948	10,500 1,174,876 81,816	the chock of	M2,345,738 441,192,580	304.00%
000 Pry	мусао'я	2,491,614 79,266 125,600	4400304	3,389,975	1,293/59	2980/92	2,546,952	204,005 21475 21475 41488	1,441,07	14,472,140	(Manual)	(179,149) (1,812,171) 307,50 84,60	(1/216/104)	0.774,173	23,000		61,710	MC186	0,117	16.00	94,09	236,015	151,544	1,172,600	800%	CHEST	(LAIA,03)	(LAIANNI)	12,005,008	(2,818,021)	SOURCE OF STREET	131,244	(1,005,003)	287,385,238	NO 100
M 2000	1,000,000	2,882,780 81,535 123,890	450837	3,583,08	3,556,647	191700	2,902,699	222,571 27,528 17,528	1,512,728	11,683,000	0,540,001)	(177,150) (0,614,653) 603,853 84,853	0.000,000)	0.440,3723	36,580 275,715		01671	38188	10	48,335	et) as	252,642	106,610	UNUS	8,738	(30,08)	0,404,9330	(1769/651)	12,794,840	\$1,430,9219	\$5,430,923 303,387,435 41,430,633	104,010	44294294	38,99328	300'008
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0000 Arys	11,771,609	2,341,423 135,980 125,600	2363873	3,548,315	3,489,035	2,630,039	2,838,629	204983 37,425 1,285,449	1,001,025	14,741,305	(cov/bos)	(451,410) (451,410) (331,500) 33,714	(114,475)	16(318	4900		0,270	SWIE	0,1809	roofte	34,144	232,959	82,538	3000	9,739	1,394,341	brs/wed	900,000	18,047,915	000/000	\$15,010 \$12,015 \$10,010	\$12,536 1,318,425 9,84,542	128,655	85,184,238 625,332,334	NOT 100
Apr 200	22,600,310	2,853,748 344,714 125,640	25,221,412	3,510	11,411,11	286,76	3,816,76	21,015 21,03 1,03 1,03 1,03 1,03 1,03 1,03 1,03	3,411,15	33,745,444	2,404,607	38,65 683,70 (800,80) 9,38	90,519	2,482,694	386,885		STATE CONTRACT	38548	66010	20,00	96,570	24,457	18'38	0000	1947	1,200,064	1,440,279	1,443.77	26,500,344	1,441,271	NAME OF THE PARTY	12,182,011 12,182,011 12,1940	2,804,80	125,215,721	XXXXX
NA 2020	HERRICAL	3,86,512 36,638 125,600	34.727.415	1,795,006	23,546,604	eraet	2,907,648	254,557 193,399 2,425 3,476,399	3,277,489	201701701	5,414,112	1,907,20 1,907,604 (3,293,900) (93,441)	712,666	4742,068	384,099		01/1	204.344	(L)sep	41,083	20,964	340,787	44,818	1,072,634	9,739	1,222,389	3,760,467	3,790,457	36,080,173	3,340,45,7	3,963,457	44,888	4,054,776	287,819,738	304.00%
Feb 2030	3636488	3,290,638 400,381 123,650	20,387,487	3,20,313 23,983	3,362,897	2,697,698	2,487,480	194,515 17,425 3,012,502	3,606,601	14,067,794	6,773,1465	387,067 2,691,381 (0,915,700) (05,700)	1,000,254	SORORI	4500		6772	MARIA	first	32,636	6,000	280,448	84,690	(mm)	9,739	CHENCY	4784771	428,771	40,140,513	4,383,71	316,688,336	1,182,534 1,182,534 1,182,534	1338627	287,415,738 626,215,732	300.006
Jan 2020	44,181,347	2,412,511 554,347 125,600	28484923	8,583,334	33,35,040	248,500	2,481,168	215,015 197,015 1,015	4,311,900	44,43,909	9,223,006	292,422 4,316,197 (0,793,140) (13,003)	1,545,456	7,483,550	3,115 3,115 3445		91/2	30.00	(000)	1000	60,000	829726	34(33)	LD2894	9,730	1,334,549	6,673,660	6,673,660	90,000,000	6,678,660	6,821,660 315,204,865	1,000,000,000,000,000,000,000,000,000,0	7,688,02	287,640,728	304,00%
2039 Flowi	URF - terretered Pleasing total Speasing Revenues Service Fourier Festal Revenue Margin Braning Algebranes (MSA)	Reserve for Refunds Transportation Reserves Reserves Afgatores Color Reserves Goal Seeking New Artist	Total Operating Revenues OAM Expenses Purchased Gas and Propose	The A Processing Report - 288 For all A Processing Report - 288 For all A Processing Report - 288 For all A Processing Report - 164d Green Coperating University Coperating Coperating University Coperating Report Coperating Coperating Coperating Report Coperating C	Oblik Dyense Adjustment Testal Other Ope with Expenses Yatal Operating and Mathemason	Other Expenses Departmental/bring Avaritation Departuition Departuition: The upposition feeling Avaritation: The upposition feeling Avaritation: The upposition feeling Avaritation: The upposition of the the properture Other Avaritation: The upposition of the things Departuition: The upposition of th	Tetal Depreciation & Amerikation	Payod Sass Property Sass Other Sass Resenvel/Franchise Sas	General / Property Tax Adjustment Tatal General & Property Taxes	Total Operating Expenses	Prefess Operating Income	Manusk Tarrer Commercial Data Commercial Referred Tara Deferrent Februar Tara Octomer Frankly, The Allest Octomer Frankly, The Allest	Testal Operating Taxes	Operating brooms	Other Income & Deductions Other Income to Temp Insert Interest Income on Temp Insert Interest on MIA/ PLA Malwore	Coulty Earling of Sobs ANICK Equity Other Americanisms Romality Operations Storage & Oresand Astern	Other Income - Gains & Leases Other Income - Gains & Leases Other Challes lives	Tatal Other Sensor & Deductions	Income Tee Below the the Date Tee Cornel Below	Total Defend Tax Cornel Below	IIC Americation Yatel Teas below the Use	Total Other Income & Defortions	Seed from Manual Capean	Long Term Interest Expense AULA, FICA Interest Expense	Account Interest Expense Other Interest Expense Amortisation - Debt Items	APUTIC Debt Tetal Informal Expense	Net Income	Freferred Christonia Earshga Available for Common	Total Revenue Check	Ast ivezens Owek	Average Equity Average Equity	Account a Till belevent Account a Till belevent Tax i Thursted belevent	Total Earnings Anathable Asserings Professed Asserts CO.	Acetage Capital	Effective Tax Mets for ROIC Celouteries



LOCATION General Office
DATE Original: May 31, 2018

DATE Original: May 31, 2018
Updated: January 27, 2019
WRITER Monica Gainsforth
AFUDC calculation - ShortTerm Debt Interest Rate

Accounting Memorandum

ackaround.

The FERC formula for the computation of allowance for funds used during construction ("AFUDC") includes the factor of short-term debt interest rate. Currently, the MDU Utility Group (the "Company") includes short-term debt interest expense, as well as related commitment fees and amortization of debt expense, in the computation of its short-term debt interest rate.

Issue:

Is it appropriate to include commitment fees and amortization of debt expense with short-term debt expense in the computation of the short-term debt interest rate when calculating AFUDC?

Analysis:

The FERC has established that bank commitment fees, upfront fees and arrangement fees should be treated as short-term interest expenses in account 431, because they are costs incurred in connection with obtaining short-term debt. With regard to these fees included in the computation of AFUDC, the FERC has stated "We agree that in some instances, such items could properly be considered in determining the effective cost rate for short-term debt for use in the formula. However, primarily because of measurement problems, we do not believe that specific recognition should be given in the general rule. Instead, where an individual company has a written agreement and can support the fact that compensating balances and commitment fees are necessary in order to obtain favorable short-term financing and are not considered in its rate proceedings, we will permit an adjustment to the nominal short-term interest rates to reflect this additional cost."

Conclusion:

The Company incurs commitment fees and debt financing expenses in order to obtain favorable short-term financing and does not include these costs in its rate proceedings and therefore, it is appropriate to include these related costs in the computation of the short-term debt interest rate. These costs are realized costs to the Company and it is necessary to include such costs in order to assure the Company is able to recover them after the plant has been placed in service.

Update:

PWC recently issued its FERC Enforcement Report 2018 brief, providing key highlights for utility companies on the FERC's Enforcement work and priorities. In the report, it was stated that Commission approval is required to include fees such as commitment fees associated with lines of credit in the calculation of the short-term debt rate. In response to this guidance, the Company has determined that it should exclude commitment fees and debt financing expenses, previously included in the computation of the short-term debt interest rate, when calculating AFUDC. The Company will implement this change January 1, 2020.

CASCADE NATURAL GAS CO AFUDC CALCULATION MONTHLY RATE 2023

TO: GENERAL ACCOUNTING & FIXED ASSET ACCOUNTING

THE MONTHLY AFUDC RATE IS AS FOLLOWS:	CURRENT		PR	OR	
	Oct-23	Jul-23	<u>Apr-23</u>	<u>Jan-23</u>	Oct-22
ACCOUNT 4320-BORROWED FUNDS:	0,006367	0.006225	0.006225 0.006258 0.006142 0.003233	0.006142	0.003233
ACCOUNT 4191OTHER FUNDS:	0000000	0,000000	0000000	0000000	0,000000

APPROVED
By Kevin.Conwell at 8:54 am, Oct 30, 2023

Herris Commell

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CASCADE NATURAL GAS CO AFUDC CALCULATION ANNUAL AFUDC RATE Original - 2023 375,000 375,000 375,000 376,000 376,000 377	
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						-					0.094 X				
	52,406,250,00 7.64 375,000,000.00	4.41 0.00 0.00 0.22,128,341.07 9.40 31,566,967.00				0.4704)X(0.5296)+(00000				
CASCADE NATURAL GAS CO AFUDC CALCULATION ANNUAL AFUDC RATE Original - 2023	52,400 375,000	422,12	BORROWED FUNDS	OTHER FUNDS	40	0.0441 X	00)			C/D+P+C =	× 00) (86			
CAS					D/D+P+C = 0.4704		0.0000)			0.0000	00000) X (0.0498		,	
		m &		+c))	+Q/Q	1.0000) + (0.0207 X	0.0000	7.64 %	P/D+P+C =	1.0000	+ 00000	0.0498	% 00'0	7.64%
	ACTORS: S = AVERAGE SHORT-TERM DEBT S = SHORT-TERM EFFECTIVE RATE D = LONG TERM DEBT A - LONG TERM INTEREST	u = LOWU-IERWIN IN TERES I RATE P = PREFERRED STOCK p = PREFERRED STOCK COST RATE C = COMMON EQUITY RATE v = COMMON EQUITY RATE W = AVERAGE WORK-IN-PROGRESS	A1 = s(S/W) + d(D/D+P+C) * (1 - S/W)	Ae = (1-S/W) * (p(P/D+P+C) + c(C/D+P+C))	.0000	0.0764 X	0.0764 + (0.0764 +	0.0764 OR	1.0000	1.0000	0.0000 X (0.0000 X	0.0000 OR	AFUDC RATE:
	S = AVERAGE SHORT-TERM DEB S = SHORT-TERM EFECTIVE RAI D = LONG TERM INTEREST	u = LONG-TERM IN IERS IN P = PREFERRED STOCK P = COMMON EQUITY C = COMMON EQUITY R = AVERAGE WORK-IN-PR	: s(S/W) + d(D/D	: (1-S/W) * (p(P/C	OWED FUN	\smile				R FUNDS:	\smile				AFU
	S S E	2 d d D D X	A1=	Ae=	BORR(S/W =	A1 =	A1=	A1 =	A1 =	OTHER S/W =	Ae =	Ae =	Ae =	Ae =	

		0.006367	•	
MONTHLY AFUDC RATE ANNUAL RATE /12 = MONTHLY RATE	ALLOCATE TO TOTAL FUNDS:	BORROWED FUNDS	OTHER FUNDS	

LONG-TERM DEBT AND EMBEDDED DEBT RATE	DED DEBT RATE	
ITEM	As of 12/31/2022 LONG-TERM <u>DEBT</u>	ASSOCIATED AMORT/EMBEDDED <u>INTEREST</u>
LONG-TERM DEBT (excluding LOC) Form 231	\$375,000,000.00	\$16,391,700.00
AMORTIZATION DEBT EXPENSE (47.4280 excluding LOC)		89,978.23
AMORTIZATION LOSS ON REACQUIRED DEBT (47.4281)		59,859.36
=0	D= \$375,000,000.00	\$16,541,537.59
	ŭ	d=4.41

ASSOCIATED DIVIDENDS	\$0.00	p=
As of 12/31/2022 PREFERRED STOCK	P= \$0.00	

PREFERRED STOCK AND DIVIDENDS

	C= \$422,128,341.07	c = 9.40
CAPITALIZATION	As of 12/31/2022	As of 12/31/2022
CAP	UTILITY EQUITY	COMPANY WEIGHTED AVERAGE RETURN

					WAIVER RE	ECALC - 12 MO SII	WAIVER RECALC - 12 MO SIMPLE AVERAGE OF PY STD	PY STD
	AVERAGE SHORT	AVERAGE SHORT-TERM DEBT AND EFFECTIVE RATE	FFECTIVE RATE		AVERAGES	SHORT-TERM DE	AVERAGE SHORT-TERM DEBT AND EFFECTIVE RATE	E RATE
	47 2242 01			47,4279.1			47 2242 01	
BEGINNING	ENDING	AVERAGE		47 4310 1111		BEGINNIG	ENDING	AVERAGE
SHORT-TERM	SHORT-TERM	SHORT-TERM		INTEREST		SHORT-TERM	SHORT-TERM	SHORT-TERM
DEBT	DEBT	DEBT		EXPENSE	MONTH	DEBT	DEBT	DEBT
15,100,000	44,400,000	29,750,000		289,913	DECEMBER 2021	76,900,000	70,950,000	73,925,000
44,400,000	150,000,000	97,200,000		828,872	JANUARY 2022	70,950,000	72,600,000	71,775,000
150,000,000	150,800,000	150,400,000		730,638	FEBRUARY	72,600,000	000'008'09	66,700,000
150,800,000	160,700,000	155,750,000		866,221	MARCH	60,800,000	49,900,000	55,350,000
160,700,000	150,000,000	155,350,000		835,247	APRIL	49,900,000	47,300,000	48,600,000
150,000,000	150,000,000	150,000,000		852,988	MAY	47,300,000	47,300,000	47,300,000
150,000,000	150,000,000	150,000,000		834,744	JUNE	47,300,000	8,660,000	27,980,000
150,000,000	150,000,000	150,000,000		890,872	JULY	8,660,000	26,980,000	17,820,000
150,000,000	163,900,000	156,950,000		940,041	AUGUST	26,980,000	39,580,000	33,280,000
163,900,000	159,700,000	161,800,000		1,059,349	SEPTEMBER	39,580,000	60,580,000	50,080,000
159,700,000	150,000,000	154,850,000		872,749	OCTOBER	60,580,000	81,800,000	71,190,000
150,000,000	150,000,000	150,000,000		843,750	NOVEMBER	81,800,000	75,700,000	78,750,000
150,000,000	0	75,000,000		365,625	DECEMBER 2022	75,700,000	44,400,000	60,050,000
	•	1 797 050 000		10 011 010			1	000 328 009
		1,131,030,000		0,0,1,12,0,1			"	7.42 -
	"	133 619 231	ij,	7 64			=8	52 406 250
		101000)	25, 100, 100

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AVERAGE WORK-IN-PROGRESS

Beginning CWIP Excluding Retainage Projected Results from Curt Est IS & BS Tabs

Formula may need to be adjusted based upon 6&6 provided by Becky (may be in whole dollars, may be in 1,000's)

Update Formua

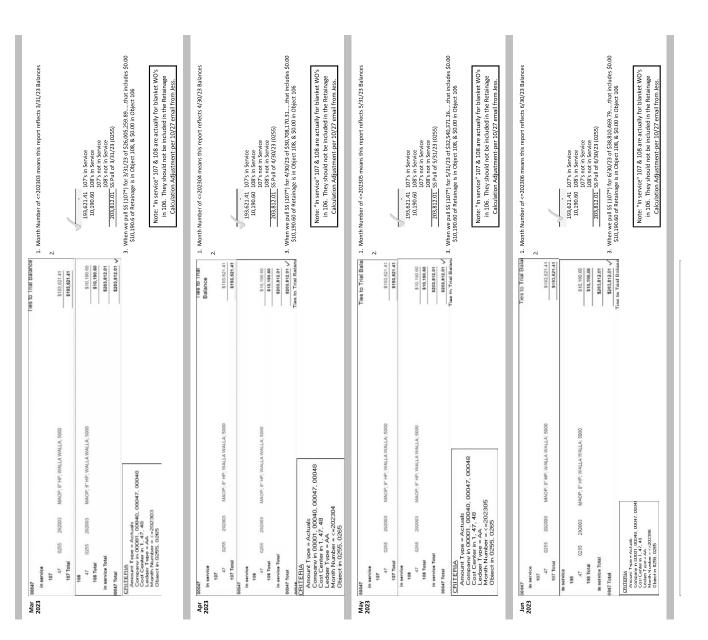
47.107*		Ending CWIP		
CWIP Including	Contract	Excluding	AVERAGE	
Retainage	Retainage	Retainage	WIP	
24,762,105	,	24,762,105	29,998,801	
26,643,972		26,643,972	25,703,039	
27,332,627		27,332,627	26,988,300	
26,005,260		26,005,260	26,668,943	
30,708,170	1	30,708,170	28,356,715	
32,540,371		32,540,371	31,624,271	
38,810,470	,	38,810,470	35,675,421	
31,004,440		31,004,440	34,907,455	
34,203,527		34,203,527	32,603,983	
26,770,999		26,770,999	30,487,263	
35,883,649		35,883,649	31,327,324	
43,739,691	. "	43,739,691	39,811,670	Substancial decrease in CWIP due to anticipated
28,695,088	`	28,695,088	36,217,390	untizaion of projects placed into service after end of
				contruction season in late fall.
		!	410,370,575	
			/ 13 =	
		-M	31,566,967	

35,235,497 24,762,105 26,643,972 27,332,627 26,005,280 30,708,170 31,004,440 31,004,440 31,004,440 31,239,527 35,830,999 35,830,999 43,739,691

Dec-22
Jan-23
Mar-23
Mar-23
May-23
Jun-23
Jul-23
Sep-23
Oct-23
Dec-23

Update to past month		Ledger Type Year Format Period Currency Company Business Unit	AA 2022 PRD 11 11 ***	AA 2022 PRD 12 *** 00047	AA 2023 PRD 1 ****	AA 2023 PRD 2 2 ***	AA 2023 PRD 3 ***	AA 2023 PRD 4 4 ***	AA 2023 PRD 5 5 ***	AA 2023 PRD 6 .*** 00047	AA 2023 PRD 7 *** 00047	AA 2023 PRD 8 8 ***	AA 2023 PRD 9 9 ***
Object Account Sub Account SubL Type SubL Name	pe SubL Name												
4279 1 • 4310 1111 •	* *	Line of Credit - Interest Exp STD - Interest Exp	317,901.27	289,913.43	120,358.81 708,513.50 828,872.31	339.72 730,298.16 730,637.88	10,828.00 855,393.17 866,221.17	9,774.74 825,472.50 835,247.24	852,988.25 852,988.25	834,743.75 834,743.75	558.90 890,312.79 890,871.69	31,810.96 908,229.92 940,040.88	175,930.27 883,418.75 1,059,349.02
							Paste Values						
		Line of Credit - Interest Exp STD - Interest Exp	317,901.27 - 317,901.27	289,913.43	120,358.81 708,513.50 828,872.31	339.72 730.298.16 730.637.88	10,828.00 855,393.17 866,221.17	9,774.74 825,472.50 835,247.24	852,988.25 852,988.25	- 834.743.75 834.743.75	558.90 890,312.79 890,871.69	31,810.96 908,229.92 940,340.88	175,930.27 883,418.75 1,059,349.02
Update to past month		Ledger Type Year Format Period Currency Company Business Unit	AA 2022 LTD 11 ***	AA 2022 LTD 12 *** 00047	AA 2023 LTD 1 ***	AA 2023 LTD 2 2 *** 00047	AA 2023 LTD 3 3 ***	AA 2023 LTD 4 ***	AA 2023 LTD 5 *** 00047	AA 2023 LTD 6 6 *** 00047	AA 2023 LTD 7 *** 00047	AA 2023 LTD 8 8 ***	AA 2023 LTD 9 9 ***
Object Account Sub Account SubL Type SubL Name	pe SubL Name												
2242 01 * 2310 * *	* *	Line of Credit Balance Short-Term Debt balance Total	75,700,000.00	44,400,000.00	150,000,000,00 150,000,000,00	800,000.00 150,000,000.00 150,800,000.00	10,700,000.00 150,000,000.00 160,700,000.00	150,000,000.00	150,000,000.00	- 150,000,000.00 150,000,000.00	150,000,000.00	13,900,000.00 150,000,000.00 163,900,000.00	9,700,000.00 150,000,000.00 159,700,000.00
107* * * *	* *	CWIP balance Contract Retention	26,739,689.44	24,762,105.08	26,643,972.18 173.425.01	27,332,626.85	26,005,259.89	30,708,170.31	32,540,371.26 203.812.01	38,810,469.79 203.812.01	31,004,439.53	34,203,526.79	26,770,999.15
		Net CWIP	26,750,677.45	24,855,456.09	26,817,397.19	27,506,051.86	26,209,071.90	30,911,982.32	32,744,183.27	39,014,281.80	31,138,226.53	34,337,313.79	26,945,527.15
							Paste Values			1 1			
		Total Short-Term Debt balance	75,700,000.00	44,400,000.00	150,000,000.00	150,800,000.00	160,700,000.00	150,000 000.00	150,000,000.00	150,000,000.00	150,000,000.00	163,900,000.00	159,709,000.00
		Net CWIP balance Contract Retention	26,739,689.44 10,988.01	24,762,105.08 93,351.01	26,643,972.18 173,425.01	27,332,626.85 173,425.01	26,005,259.89 203,812.01	30,708,170.31 203,812.01	32,540,371.26 203,812.01	38,810,469.79 203,812.01	31,004,439.53 133,787.00	34,203,526.79 133,787.00	26,770,999.15 174,528.00

Annual CERTE Blog Actuals Actuals Concern via COO47, 00045 Cont. Corners vi 00001, 00040, 00047, 00048 Code Cort Certer in 147, 48 Month Number = <=202302 Object in 0255, 0265



1. Month Number of <=202307 means this report reflects 7/31/23 Balances 2. 133,787.00 1075 in Service 1085 in Service 1085 in Service 1085 so Barchice 1075 in this Service 1085 so Paul of 7/31/23 of 33,1004,439.53that includes \$0.00 \$0.00 of Retainage is in Object 108, \$0.00 in Object 108 Note: "In service" 107 & 108 are actually for blanket WO's in 106. They should not be included in the Retainage Calculation Adjustment per 10/27 email from Jess.	Month Number of <-202308 means this report reflects 8/31/23 Balances 133.787.00 107's in Service 108's in Service 108's not in Service 108's 1007's for 8/31/23 of 534,203,526.79that includes \$0.00 \$0.00 of Retainage is in Object 108, \$5.000 in Object 106 Note: "In service" 107's 108 are actually for blanket WO's in 106. They should not be included in the Retainage Calculation Adjustment per 10/27 email from Jess.	1. Month Number of <=202309 means this report reflects 9/30/23 Balances 2. 174,528.00 107's in Service 1.08's in Service 1.08's in Service 1.08's not in Service 1.08's not in Service 2.08's not in Service 2.09's 20.00 of Retainage is in Object 108, & \$0.00 in Object 106 \$0.00 of Retainage is in Object 107, & \$0.00 in Object 106 \$0.00 of Retainage is in Object 107, & \$0.00 in Object 106 \$0.00 of Retainage is in Object 108, & \$0.00 in Object 106 \$0.00 of Retainage is in Object 108, & \$0.00 in Object 106 \$0.00 of Retainage is in Object 108, & \$0.00 in Object 106 \$0.00 of Retainage is in Object 108, & \$0.00 in Object 106 \$0.00
Ties to Trial Balance S13.777.00 S13.777.00 S13.777.00 Ties to Trial Balance	Ties to Trial Balance ###################################	Ties to Trial Balance \$174.638.00 \$174.638.00 \$174.638.00 Ties to Trial Rainnce
00047 In service 17	1987 1987	In service 197 197 197 197 197 197 197 19
2023	Aug 2023	Sep 2023

2023 3Q Update a-Jan 2023 a-Feb 2023 a-Mar 2023 a-Apr 2023 a-May 2023 a-Jun 2023 a-Jul 2023 a-Aug 2023 a-Sep 2023 Oct 2023 Nov 2023 Dec 2023 464,298,279 Retail Revenue Margin Sharing Adjustment (MSA) 70,487,066 61,508,634 54,480,888 37,322,945 20,554,346 17,341,544 11,392,967 13,363,187 17,135,526 33,749,824 55,468,903 71,492,452 Reserve for Refunds Transportation Revenues Revenue Adjustment Other Revenue 190,808 140,501 2,715,262 1,137,599 73.799 93.234 94.050 314.768 59.298 869.797 (31.75 66.199 65.911 83.333 83.333 83.333 1.855.302 oal Seeking Rate Relief

Total Operating Revenues 74,352,879 73,690,167 64.457.630 58.806.274 40.689.582 22.844.741 20.623.704 14,200,502 16 409 900 20.347.448 36,543,730 58.151.485 501.118.042 O&M Expenses
Purchased Gas and Propane
Fuel & Purchased Power - SFR
Fuel & Purchased Power - SFR
Fuel & Purchased Power - Expense - 1
Other Operating Expenses
Net Periodic Benefit Expense
Distribution Expense
Purchased Power - Expense - 1
Distribution - Expense
Production - Expense
Net Periodic Benefit Expense
Distribution - Expense
Purch - Spense
Administrative & General
Other Expenses 20.204.814 8,241 8,113 Other Expenses
Decommissioning Amortization
Depreciation
Depreciation - Transportation Reclass
Amortizations - Regulatory
Amortizations - Nonregulatory
Other Amortizations - Above the Line
Depreciation / Amortization Adjustme
Total Depreciation & Amortization Adjustme 3,324,229 3,379,720 3,402,406 3,418,500 26.02 27.675 41.239 94.94 3,315,297 3,324,229 3,332,736 3,472,544 40,827,532 3,353,148 3,358,559 3,370,25 3,494,558 3,510,635 Payroll Taxes
Property Taxes
Other Taxes
Revenue/Franchise Tax
General / Property Tax Adjustment
Total General & Property Taxes 253,483 468,540 247,597 468,540 219,307 265,569 468,743 2,913,439 4,454,337 3,030 5,217,433 14,811 5,429,374 5,427 2,337,887 7,174,033 5,942,485 6,160,322 3,919,002 3,071,057 2,335,177 1,885,944 1,513,927 2,045,821 3,415,055 5,007,273 6,229,700 48,699,797 Total Operating Expenses 65.301.196 55.919.606 51.713.533 37.408.692 23.451.338 22.782.652 16.241.436 18.554.721 22.120.807 34.986.832 50.604.027 62.222.684 461.307.525 8,388,971 Income Taxes: Current State Tax Current Federal Tax Deferred Federal Tax 47,050 290,45 8 800,400 97,177 (2,194,764) 1,104,336 123,779 252,543 49,225 20,136,94 4 5,961,920 1,041,125 5,577,78 (548,60 Deferred State Tax
Deferred Tax Adj. To Actua 1 175 750 1 235 085 875 924 27 373 886 683 1 961 629 317 692 Operating Income 7,213,212 3,253,517 6,660,774 10,168,570 (612,582) Other Income & Deductions 2,225,733 359,863 11,694,611 14,469 498,813 160,542 214,317 153,548 116,778 477.05 0 924.069 1.044.269 918.035 1.071.808 1.024.290 1.113.359 1.133.792 1.106.498 Equity Earnings of Subs --quiry Cartinings of Subs AFUDC Equity Other Amortizations Non-utility Operations Storage & Demand Return Other Income Other Income Other Deductions 302.50 8 (173.59 170.788 (6.935 (33.02 177.988 257.626 (62.812 (142.62 34.127 34.127 34.127 592.302 (125,222) (41,392) 1,227,456 13,986,750 714,436 1,064,737 1,092,826 1,291,679 1,564,776 914,587 1,181,643 1,260,901 1,223,073 Total Other Income & Deduction 1,255,241 ncome Tax Below the Line State Tax Current Below Federal Tax Current Below Total Deferred Taxes Below ITC Amortization 240.267 15,089 254,459 16,640 270,778 16,162 262,934 2,986,101 29,867 165,971 5,312 182,308 258,027 3,214,215 Total Taxes Below the Line Total Other Income & Deductions 532.12 8 777 531 1.039.877 827 335 932 005 995.273 1 262 030 909 725 656 560 976.986 10 772 535 Interest Expense:
Short Term Interest Expense
Interest - Debt Investment O
Long Term Interest Expense
MSA / PGA Interest Expense
Accrued Tax Interest 825,473 21,096,557 1,542,598 1,421,537 1,433,414 1,431,666 1,422,239 1,421,892 1,422,798 1,454,050 1,597,822 2,338,750 2,786,667 2,823,125 Accrued Tax Interest Other Interest Expense Amortization - Debt Items AFUDC Debt Total Interest Expense 12,915 12,08 (163,295 2,127,928 (197,269 2,137,354 (116,648 2,271,768 (167,613 2,639,373 2,631,620 (1,764,443 27,135,670 2.136,676 2.155,809 2,241,045 2.438.871 Preferred Dividends Earnings Available for Common 6,057,407 5,072,994 1,932,390 584,546 4,998,387 8,484,429 23,129,725 74,484,648 68,875,985 5,608,664 37,777,873 37,193,327 584,546 65,708,622 60,115,417 41,858,361 24,044,526 25,028,944 17,637,932 21,428,102 23,822,996 (2,394,893) 59,477,385 75,620,152 516,000,293 55,042,423 5,072,994 39,925,970 1,932,390 54,478,999 4,998,387 492,870,568 23,129,725 Annual income For Book Return
Average Eguity
Annual income B4 Pref
Annual TD interest
Annual TD interest
Tax Effected interest
Total Earnings Available
Average Variety
Average For TD
Average Capital 5,072,994 35,356,981 5,072,994 855,393 1,454,481 1,755,504 6,828,498 584,546 445,546,496 584,546 28,999 2,346,986 1,805,749 2,390,295 6,057,407 30,287,795 6,057,407 730,298 1,430,779 1,642,418 7,699,825 5,608,664 427,089,195 5,608,664 708,514 4,998,387 46,967,882 4,998,387 23,129,725 37,285,565 1,932,390 825,473 1,452,733 1,731,436 3,663,827 8,484,429 8,484,429 890,313 1,443,865 1,773,975 (64,561) 1,475,117 1,811,343 45,035,572 2 925 000 523,748,783 950,837,978 523,764,446 969,821,427 523,772,277 961,057,842 523,780,108 955,628,619 523,787,939 953,529,614 523,795,771 951,697,188 523,811,433 969,357,929 623,811,433 1,070,779,316 573,811,433 1,054,263,744 536,287,939 975,446,135 Effective Tax Rate for ROIC Calculation 304.00% 304.00% 304.00% 304.00% 304.00% 304.00% 304.00% 304.00% 304.00% 304.00% 304.00% 304.00% 304.00%

IS Updated 10/23/23

This IS is a different format than normal.

line of Credit int for Oct

Current Estimate	a-Jan 2023	a-Feb 2023	a-Mar 2023	a-Apr 2023	a-May 2023	a-Jun 2023	a-Jul 2023	a-Aug 2023	a-Sep 2023	Oct 2023	Nov 2023	Dec 2023	Year 2023
LLPE - Low-Level Planning Entity Total	0	0	0	0	0	0		0	0				0
Assets	0	0	0	0	0	0		0	0			0	0
Utility Plant Utility Plant in Service	0 1,367,051,988	1.372.434.289	0 0 1,381,149,676	0 1,384,483,985	0 0 1,389,786,602	0 1,393,206,779	1.407.244.798	0 1.415.550.272	1.435.406.013	0 1.445.289.762	0 1.453.936.644	0 1.478.246.044	1,478,246,044
CWIP - Total Non-Ratebase ARO	26,643,972 26,030,614	27,332,627 26.030.614	26,005,260 26,218,847	30,708,170 26.218.847	32,540,371 26.218.847	38,810,470 26,218,847	31,004,440 26,218,847	34,203,527 26.218.847	26,770,999 26,218,847	35,883,649 26,218,847	43,739,691 26.218.847	28,695,088 26,218,847	28,695,088 26,218,847
Less: Accumulated Depreciation	(430,393,531)	(432,285,477)	(432,961,922)	(435,333,125)	(437,684,510)	(439,287,758)	(440,144,984)	(442,020,061)	(443,587,701)	(446,407,115)	(449,371,150)	(451,590,354)	(451,590,354)
Net Utility Plant	989,333,043 0	993,512,053 0	1,000,411,861 0	1,006,077,878 0	1,010,861,311 0	1,018,948,338 0	1,024,323,101 0	1,033,952,586 0	1,044,808,158 0	1,060,985,143 0	1,074,524,032 0		1,081,569,626 0
Non-Utility Plant Non-Utility Plant in Service	0 197,965	0 197,965	0 197,965	0 197,965	0 197,965	197,965	197,965	0 197,965	197,965	197,965	197,965	197,965	0 197,965
CWIP - Total Less: Accumulated Depreciation	0	0	0	0	0	. 0	0	0	0	0	. 0	0	0
Net Non-Utility Plant	197,965	197,965	197,965	197,965	197,965	197,965	197,965	197,965	197,965	197,965	197,965	197,965	197,965
Other Property & Investments	0	0	0	0	0	0	0	0	0	0	0	0	0
Equity Investment in Subsidiaries Other Investments	10,853,146	10,794,138	0 10,917,076	10,932,263	10,047,339	10,153,757	10,208,667	10,186,163	10,177,119	10,177,119	10,177,119	10,177,119	10,177,119
Total Other Investments	10,853,146 0	10,794,138 0	10,917,076 0	10,932,263 0	10,047,339 0	10,153,757 0	10,208,667	10,186,163 0	10,177,119 0	10,177,119 0	10,177,119 0	10,177,119 0	10,177,119 0
Current Assets Cash	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash with Trustee Temporary Cash Investments	0 112,042,190	0 3,485,044	0 3,483,177	6,091,660	0 20,320,898	8,046,902	92.543	700,468	0 832,924	0 13,304,533	73,969,541	0 16,545,968	0 16,545,968
Accounts Receivable - Intercompany Accounts Receivable	247,997	177,542	177,542 82.672.457	180,301	(4,989) 37.784.989	47,574 31,906.866	47,574	21,496	25.502.329	35.296.830	64.464.780	79,407,082	79.407.082
Accrued Unbilled Revenue	95,781,339 0	91,000,987 0	0	64,178,847 0	0	0	23,960,295 0	57,466,080 0	0	0	0	0	0
Gas In Underground Storage Imbalance Gas	2,416,482 1,194,799	2,233,845 355,304	847,797 328,663	991,737 58,697	1,280,746 83,107	1,469,298 128,256	1,431,467 192,838	2,005,638 182,597	2,102,760 678,103	2,102,760 678,103	2,102,760 678,103	(2,028,617) 678,103	(2,028,617) 678,103
Materials & Supplies Fuel Stores	0	0	0	0	0	0	0	0	0	0	0	0	0
Margin Sharing Adjustment (MSA) Prepayments and Other Current Asset	9 44,523,998	0 34,946,700	0 31,668,991	0 22,178,531	0 26,520,857	26,531,113	30,739,232	0 27,954,435	0 30,378,132	33,004,065	46,009,999	71,367,357	71,367,357
Deferred Gas Cost (PGA) Total Current Assets	181,595,676	185,415,362 317 614 784	178,908,488	170,977,416	168,566,884 254,552,492	167,208,980	170,135,424	171,352,568	170,355,128	165,206,281	152,153,514	140,586,703	140,586,703
	0	317,014,784	0	204,057,190	0	0	220,599,373	259,083,283	0	0	339,378,098	300,550,590	306,336,396
Deferred Debits Unamort Debt Expense	0 1,717,715	0 1,713,485	0 1,697,406	1,681,327	0 1,665,249	0 1,649,170	1,633,092	1,617,013	0 1,600,935	0 1,592,698	1,584,462	1,576,226	1,576,226
Goodwill Regulatory Assets - Ratemaking	0	0	0	0	0	0	0	0	0	0	0	0	0
Regulatory Assets - Non Current Derivative Assets - Non Current	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Deferred Debits Total Deferred Debits	107,072,047	107,224,327 108.937.812	139,741,146 141.438.552	140,708,234 142,389,561	141,093,284 142,758,533	145,643,732 147,292,902	147,887,148 149.520.239	183,886,136 185,503,149	187,978,971 189,579,906	187,978,971 189,571,670	187,978,971 189,563,434	187,978,971 189,555,197	187,978,971 189,555,197
	108,789,762	0	0	0	0	0	0	0	0	0	0	0	0
Total Assets	1,546,976,395	1,431,056,752	1,451,052,569	1,424,254,856	1,418,417,640	1,411,931,950	1,410,849,345	1,489,523,144	1,474,612,523	1,510,524,469	1,613,841,247	1,588,056,502	1,588,056,502
Liabilities & Stockholders Equity	0	0	0	0	0	0	0	0	0	0	0	0	0
Capitalization Common at Par	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Other Paid-in Capital Treasury Stock	358,117,553 0	358,117,553 0	358,117,553 0	358,117,553 0	358,117,553 0	358,117,553	358,117,553	358,117,553 0	358,117,553 0	383,117,553	383,117,553	408,117,553	408,117,553
Other Comprehensive Income Retained Earnings	0 68.970.642	72.169.242	77.238.428	79.167.012	73.729.958	71.623.122	69.782.864	0 64.240.012	0 61.843.397	62.427.942	63,849,329	72.333.758	0 72.333.758
Retained Earnings - Sub	0	0	0	0	0	0	0	0	0	0	0	/ 0	0
Total Common Preferred Stock	427,089,195 0	430,287,795 0	435,356,981 0	437,285,565 0	431,848,511 0				419,961,950 0				480,452,311 0
Long Term Debt Short-Term Debt	523,748,783 0	523,756,614 800.000	523,764,446 10.700.000	523,772,277 0	523,780,108 0	523,787,939	523,795,771 0	523,803,602 13.900.000	523,811,433 9.700.000	523,811,433 0	623,811,433 0	573,811,433 0	573,811,433 0
Total Capitalization	950,837,978	954,844,409	969,821,427	961,057,842	955,628,619	953,529,614	951,697,188	960,062,167	953,473,383	969,357,929	1,070,779,316	1,054,263,744	1,054,263,744
Current Liabilities Accounts Payable - Intercompany	5,709.857	4,704,643	2.469.626	0 3.722.145	0 3.285.552	5.101.158		3.438.396	2.312.047	2.312.047			0 2.312.047
Accounts Payable	169,524,707	51,966,517	38,799,050	25,596,040	20,977,677	19,856,009	23,319,174	46,173,947	27,174,193	32,312,248	38,465,756	46,271,333	46,271,333
Other Accrued Taxes Current Income Taxes Payable	12,870,911 0	12,749,510 0	12,584,500 0	6,889,496 0	6,303,118 0	6,107,851 0	5,044,296 0	4,623,554 685,806	5,234,169 4,648,926	5,556,779 5,780,657	7,366,469 9,991,833	11,718,378 12,802,178	11,718,378 12,802,178
Dividends Declared Consumer Deposits	0 211,359	2,855,000 237,155	2,855,000 262,455	0 274.340	3,577,000 294.682	3,577,000 326.197	0 338.624	3,255,000 350,784	3,255,000 370,600	0 370.600	3,577,000 370,600	3,577,000 370,600	3,577,000 370,600
Accrued Compensation Miscellaneous Current Liabilities	2,241,388 28,924,167	1,836,831 23,441,871	2,263,490 21,500,208	2,369,318 24.296.064	2,845,735 25.258.383	1,962,311 22,273,800	2,141,910 23,146,374	2,557,424 24,424,990	3,406,071 26,997,833	20,136,698 28,212,333	8,125,195 29,414,000	(10,796,332) 26,799,375	(10,796,332) 26,799,375
Total Current Liabilities	219,482,389	97,791,527	80,734,328	63,147,403	62,542,148	59,204,325	57,764,609	85,509,902 0	73,398,839	94,681,361	99,622,900	93,054,579	93,054,579
Deferred Credits	0	0	0	0	0	ō	ō	0	ō	ō	0	0	0
Customer Advances Accumulated Deferred ITC	317,670 72,352	317,670 68,850	320,379 65,348	320,379 61,847	321,910 58,345	321,910 54,844	321,910 51,342	325,941 47,841	217,345 44,339	217,345 40,837	217,345 37,335	217,345 33,833	217,345 33,833
Accum. Provision - Non-ARO Other Deferred Credits	164,278,773 (60,376,099)	165,232,383 (61,048,379)	166,541,412 (40,598,637)	167,457,002 (40,750,507)	168,170,049 (41,238,051)	168,960,950 (43,799,928)	169,894,412 (44,330,904)	170,838,814 (32,788,258)	171,869,896 (30.207.809)	171,869,896 (30,213,428)	171,869,896 (30.218.997)	171,869,896 (30,224,566)	171,869,896 (30,224,566)
Other Regulatory Liabilities Other Regulatory Liab - Ratemaking	0	0	0	0	0	0	0	0	0	0	0	0	0
Regulatory Liabilities - Non Current Derivative Liabilities - Non Current	151,958,827	152,229,287	153,488,731	153,720,305	153,747,822	153,851,675	154,096,562	190,980,049	190,816,662	190,816,662	190,816,662	190,816,662	190,816,662
MT Decommissioning	0	0	0	0	0	0	0	0	0	0 0 332.731.312	0	0 0 332.713.169	0
Total Deferred Credits	0										332,722,241		332,713,169
	256,251,522	256,799,811	279,817,234	280,809,026	281,060,076 0	279,389,451 0		329,404,386 0	332,740,432 0	0	0	0	0
Accumulated Deferred Taxes Accumulated Deferred Taxes - Non-Re	0 104,738,233 15,666,273	0 104,651,112 16,969,892	0 104,563,991 16,115,589	0 104,476,869 14,763,717	0 104,389,748 14,797,049	104,302,627 15,505,933	0 104,215,506 17,138,720	0 104,128,384 10,418,305	104,041,263 10,958,606	0 102,795,261 10,958,606		97,066,404 10,958,606	97,066,404 10,958,606
Accumulated Deferred Taxes - Non-Re Allocation Adjustment	104,738,233 15,666,273 0	0 104,651,112 16,969,892 0	0 104,563,991 16,115,589 0	104,476,869 14,763,717 0	0 104,389,748 14,797,049 0	104,302,627 15,505,933 0	0 104,215,506 17,138,720 0	104,128,384 10,418,305 0	104,041,263 10,958,606 0	102,795,261 10,958,606 0	99,758,185 10,958,606 (0)	97,066,404 10,958,606 0	10,958,606 0 0
Accumulated Deferred Taxes - Non-Re Allocation Adjustment Total Liabilities & Stockholders Equity	0 104,738,233 15,666,273	0 104,651,112 16,969,892 0 0 1,431,056,752	0 104,563,991 16,115,589 0 0 1,451,052,569	0 104,476,869 14,763,717	0 104,389,748 14,797,049	104,302,627 15,505,933	0 104,215,506 17,138,720	104,128,384 10,418,305 0 0 1,489,523,144	104,041,263 10,958,606	0 102,795,261 10,958,606	99,758,185	97,066,404 10,958,606 0 0 1,588,056,502	10,958,606 0 0 1,588,056,502
Accumulated Deferred Taxes - Non-Re Allocation Adjustment Total Liabilities & Stockholders Equity Diff	0 104,738,233 15,666,273 0 0 1,546,976,395 0 0	0 104,651,112 16,969,892 0 1,431,056,752 0 (0)	0 104,563,991 16,115,589 0 0 1,451,052,569 0 0	0 104,476,869 14,763,717 0 0 1,424,254,856 0 0	0 104,389,748 14,797,049 0 0 1,418,417,640 0 0	0 104,302,627 15,505,933 0 1,411,931,950 0 (0)	0 104,215,506 17,138,720 0 1,410,849,345 0 0	0 104,128,384 10,418,305 0 1,489,523,144 0 0	0 104,041,263 10,958,606 0 1,474,612,523 0 0	0 102,795,261 10,958,606 0 0 1,510,524,469	0 99,758,185 10,958,606 (0) 0 1,613,841,247 0 0	97,066,404 10,958,606 0 1,588,056,502 0 (0)	10,958,606 0 0 1,588,056,502 0 (0)
Accumulated Deferred Taxes - Non-Re Allocation Adjustment Total Liabilities & Stockholders Equity	104,738,233 15,666,273 0	0 104,651,112 16,969,892 0 0 1,431,056,752	0 104,563,991 16,115,589 0 0 1,451,052,569	104,476,869 14,763,717 0	0 104,389,748 14,797,049 0	104,302,627 15,505,933 0 0 1,411,931,950	0 104,215,506 17,138,720 0	104,128,384 10,418,305 0 0 1,489,523,144	104,041,263 10,958,606 0	102,795,261 10,958,606 0	99,758,185 10,958,606 (0)	97,066,404 10,958,606 0 0 1,588,056,502	10,958,606 0 0 1,588,056,502
Accumulated Deferred Taxes - Non-Re Allocation Adjustment Total Liabilities & Stockholders Equity Diff Check Total Assets Check Total Liabilities	0 104,738,233 15,666,273 0 0 1,546,976,395 0 0 1,546,976,395	0 104,651,112 16,969,892 0 0 1,431,056,752 0 (0) 0 1,431,056,752	104,563,991 16,115,589 0 0 1,451,052,569 0 0 1,451,052,569	0 104,476,869 14,763,717 0 0 1,424,254,856 0 0 1,424,254,856	0 104,389,748 14,797,049 0 0 1,418,417,640 0 1,418,417,640	0 104,302,627 15,505,933 0 0 1,411,931,950 0 (0) 0 1,411,931,950	0 104,215,506 17,138,720 0 1,410,849,345 0 0 1,410,849,345	0 104,128,384 10,418,305 0 0 1,489,523,144 0 0 1,489,523,144	0 104,041,263 10,958,606 0 0 1,474,612,523 0 0 1,474,612,523	0 102,795,261 10,958,606 0 0 1,510,524,469 0 0 1,510,524,469	99,758,185 10,958,606 (0) 0 1,613,841,247 0 0 0 1,613,841,247	97,066,404 10,958,606 0 0 1,588,056,502 0 (0) 0 1,588,056,502	10,958,606 0 0 1,588,056,502 0 (0) 0 1,588,056,502
Accumulated Deferred Taxes - Non-Re Allocation Adjustment Total Liabilities & Stockholders Equity Diff Check Total Assets	104,738,233 15,666,273 0 0 1,546,976,395 1,546,976,395 1,546,976,395 0 0 427,089,195	0 104,651,112 16,969,892 0 0 1,431,056,752 0 0,1,431,056,752 1,431,056,752 0 430,287,795	0 104,563,991 16,115,589 0 0 1,451,052,569 0 1,451,052,569 1,451,052,569 0 435,356,981	0 104,476,869 14,763,717 0 0 1,424,254,856 0 0,432,254,856 1,424,254,856 0 437,285,565	0 104,389,748 14,797,049 0 0 1,418,417,640 1,418,417,640 1,418,417,640 0 431,848,511	104,302,627 15,505,933 0 0 1,411,931,950 (0) 0 1,411,931,950 1,411,931,950 0 429,741,675	0 104,215,506 17,138,720 0 1,410,849,345 0 0 1,410,849,345 1,410,849,345	0 104,128,384 10,418,305 0 0 1,489,523,144 1,489,523,144 1,489,523,144 0 422,358,565	0 104,041,263 10,958,606 0 0 1,474,612,523 1,474,612,523 1,474,612,523 0 419,961,950	0 102,795,261 10,958,606 0 0 1,510,524,469 0 0 1,510,524,469	99,758,185 10,958,606 (0) 0 1,613,841,247 0 0 0 1,613,841,247	97,066,404 10,958,606 0 0 1,588,056,502 0 (0) 1,588,056,502 1,588,056,502	10,958,606 0 0 1,588,056,502 0 (0) 0 1,588,056,502 1,588,056,502
Accumulated Deferred Taxes - Non-Re Allocation Adjustment Total Liabilities & Stockholders Equity Diff Check Total Assets Check Total Liabilities CWIP Pending Reclassification	104,738,233 15,666,273 0 1,546,976,395 0 1,546,976,395 1,546,976,395 0 0	0 104,651,112 16,969,892 0 0 1,431,056,752 0 1,431,056,752 1,431,056,752 0	104,563,991 16,115,589 0 0 1,451,052,569 0 1,451,052,569 1,451,052,569 0 0	104,476,869 14,763,717 0 1,424,254,856 0 0 1,424,254,856 1,424,254,856 0 0	0 104,389,748 14,797,049 0 1,418,417,640 0 1,418,417,640 1,418,417,640 0 0	104,302,627 15,505,933 0 0 1,411,931,950 0 1,411,931,950 1,411,931,950 0	104,215,506 17,138,720 0 1,410,849,345 0 1,410,849,345 1,410,849,345 1,410,849,345 0 427,901,417 0	104,128,384 10,418,305 0 1,489,523,144 0 1,489,523,144 1,489,523,144 0 0	104,041,263 10,958,606 0 0 1,474,612,523 0 1,474,612,523 1,474,612,523 0	102,795,261 10,958,606 0 0 1,510,524,469 0 1,510,524,469 1,510,524,469 0	99,758,185 10,958,606 (0) 1,613,841,247 0 0 1,613,841,247 1,613,841,247 0	97,066,404 10,958,606 0 1,588,056,502 0 (0) 1,588,056,502 1,588,056,502 0 0	10,958,606 0 0 1,588,056,502 0 1,588,056,502 1,588,056,502 0 0

BS Updated 10/23/23

Current Estimate	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Year 2023
LD Short term 12 mo 6.75% Issue 1/23													
Attributes: Current Date	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Dec 2023
Issue Date	Jan 2023												
Issue Day Retire Date	15 Dec 2023												
Retire Day Sink Day	14 15												
Interest Payment Month Number of Months Between Payments	2	2	2	2	2	2	2	2	2	2	2	2	2
Bond Payment Switch From Interval Schedule Interest Rate (Fixed)	1	1	1	1	1	1	1	1	1	1	1	1	1
Fixed (0) or Variable (non-zero)	ó	ó	ó	ó	ó	ó		ó	0	0	ó	ó	ó
New Issue Principal New Issue Cost (Percent)	150,000,000 0	150,000,000	150,000,000	150,000,000 0	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000 0	150,000,000	150,000,000
Issue Discount Reacquisition Loss Percent	0	0	0	0	0	0	0	0	0	0	0	0	0
Reacquisition Amorization Life (Months) Amortization Factor	0.0872	0.0955	0.1056	0.1181	0.1339	0.1546	0.1829	0.2239	0.2885	0.4054	0.6818	1.0000	1.0000
Inputs:	0.0872	0.0955	0.1056	0.1181	0.1339	0.1546	0.1829	0.2239	0.2885	0.4054	0.6818	1.0000	1.0000
Variable Rate Sinking Fund Payment	0	0	0	0	0	0	0	0	0	0	0	0	0
Reacquisition Principal Amount Reacquisition Loss (Gain)	0	0	0	0	0	0		0		0	0	0	0
Letter of Credit Expense	0	0	0	0	0	0	0	0		0	0	0	0
Other Fee Expense Payment Switch		0	0	0	0					0	0	0	0
Beginning Balance:	0	0	0		0	0	0	0	0	0	0	0	0
Principal Outstanding Unamortized Issue Cost	0	150,000,000	150,000,000		150,000,000	150,000,000	150,000,000	150,000,000		150,000,000	150,000,000	150,000,000	0
Unamortized Discount (Premium)	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Payable Principal Due within 12 Months	0	421,875 0	0										
Principal Due Long-Term Current Period Activity:	0	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	0
Amortizations Amortization of issue Cost													
Amortization of Discount (Premium)	0	0	0	0	0	0		0	0	0	0	0	0
Unamortized Issue Costs Including New Issue New Issue	0	0	0	0	0	0	0	0	0	0	0	0	0
If .	1 150,000,000	0	0	0	0	0		0	0	0	0	0	150,000,000
New Issue - Principal New Issue - Issue Costs	0	0	0	0	0	0	0	0	0	0	0	0	150,000,000 0
New Issue - Discount (Premium) end if	0	0	0		0	0		0		0	0	0	0
Retirement	0	0	0		0	0		0		0	0	1	1
if Is Retire Date	0	0	0	0	0	0	0	0	0	0	0	1	1
end if if	0	0	0	0	0	0	0	0	0	0	0	0	0
Retire day default end if	0	0	0	0	0	0	0	0	0	0	0	0	0
end if Retire day Used	14	14	14	14	14	14	14	14	14	14	14	14	168
if Retirement amount	0	0	0	0	0	0		0	0	0	0	1 150,000,000	1 150,000,000
else Sinking Fund Payment	1 0	1 0	1 0	1 0	1 0	1 0	1 0	1 0	1 0	1 0	1 0	0	11 0
end if	0	0	0	0	0	0	0	0	0	0	0	0	0
if Sinking Day Default = 1	0	0	0	0	0	0	0	0	0	0	0	0	0
end if Sink Day Used	0 15	180											
Reacquisition													
Reacquisition of Principal Reaquoquisition loss (Gain) Percent	0	0	0	0	0	0	0	0	0	0	0	0	0
Reacquisition Loss (Gain) - Input Reacquisition Loss (Gain) - Calculated	0	0	0	0	0	0		0	0	0	0	0	0
Total Reacquisition Loss (Gain) Reacquisition Issue Cost & Discount	0	0	0	0	0	0	0	0	0	0	0	0	0
Amort. of Reacquisition Loss (Gain)	0	0	0	0	0	0	0	0	0	0	0	0	0
Sinking Funds + Retirements Sinking Funds + Retirements + Reacquisitions + Conversion To Common	0	0	0	0	0	0		0	0	0	0	150,000,000 150,000,000	150,000,000 150,000,000
Transfer to Current Liability	0	0	0	0	0	0		0		0	0	0	0
Balances for Interest Accrual Balance for First Portion of Month Interest	0		150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000
(+) New Issue Principal (-) Retirement	150,000,000	0	0		0	0		0		0	0	150,000,000	150,000,000 150,000,000
(-) Sinking Fund Payment (-) Reacquisition	0	0	0	0	0	0	0	0	0	0	0	0	0
(-) Conversion	0	0	0	0	0	0	0	0	0	0	0	0	0
Balance for Second Portion of Month Interest Interest Rate Selection:	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	0	0
Fixed vs. Variable Switch (0=Fixed)	0	0	0	0	0	0	0	0	0	0	0	0	0 12
Monthly Fixed Interest Rate	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
else Monthly Variable Rate	0	0	0	0	0	0	0	0	0	0	0	0	0
end if Interest Rate Used	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%	0.56%
Issue Day (Default or Input)													
if Issue Day Default = 1	0	0	0	0	0	0	0	0	0	0	0	0	0
elseif Issue Day Last = 30	0	0	0	0	0	0		0	0	0	0	0	0
else	1 15	1 15	1	1	1	1	1	1	1	1 15	1 15	1	12
Issue Day = Input end if	0	0	15 0		15 0	15 0		15 0		0	0	15 0	180 0
Issue Day Used Interest Accrual	15	15	15	15	15	15	15	15	15	15	15	15	180
if Month of Issue	1	0	0	0	0	0	0	0	0	0	0	0	1
New Issue Amount	150,000,000	0	0		0	0		0		0	0		150,000,000
Percent of Month Outstanding - Issue Interest O Issue Month	1 421,875	0	0	0	0	0	0	0	0	0	0	0	421,875
elseif Month of Retirement	0	0	0	0	0	0	0	0	0	0	0	1	1
Retire Day Used	0	0	0	0	0	0	0	0	0	0	0	14	14 0
Percent of Month Outstanding - Retirement Interest - Retire Month	0	0	0	0	0	0	0	0	0	0	0	365,625	365,625
Elseif Sink Month	0	0	0	0	0	0	0	0	0	0	0	0	0
Percent of Month Before Sinking Fund Day First Part of Month Balance For Interest	0	0	0		0	0		0		0	0	0	0
Interest - First Part of Month Sink Month	0	0	0	0	0	0	0	0	0	0	0	0	0
Percent of Month After Sinking Fund Day Second Part of Month Balance For Interest	0		0		0	0	0	0		0	0	0	0
Interest - Second Part of Month Sink Month else	0	0	0	0	0	0	0	0	0	0	0	0	0 10
Intervening Months:	0												
Percent of Month Before Issue Day First Part of Month Balance for Interest	0		50.00% 150,000,000	0	500.00%								
Interest - First Part of Month Percent of Month After Issue Day	0	421,875 50.00%	0	4,218,750 500.00%									
Second Part of Month Balance for Interest Interest - Second Part of Month	0		150,000,000 421,875	0	4,218,750								
end if		0	0	0	0	0	0	0	0	0	0	0	0
Total Interest Expense Interest Accrual: Expense - Affiliated	421,875	843,750	843,750	843,750	843,750	843,750	843,750	843,750		843,750	843,750	365,625	9,225,000
Principal for Interest Accrual Interest Payment:	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000 00	150,00 ,000	150,000,5 0	150,000,000
at .	1	0	0	0	0	0		0					1
Bond Payment Switch < First Pay Date elself	0	0	0	0	0	0		0		0	0	1	1
Bond Payment Switch = Retire Date else	0	0	0	0	0	1	1	1	1	0	0	1 0	1 10
Bond Payment Switch From Pay Interval end if	0	1 0	1 0	1 0	1 0	1 0	1 0	1	1	1 0	1 0	0	10
end if Bond Payment Switch Used	0	1	1	1	1	1	1	1	1	1	1	1	11
if Interest Payment - Beginning Interest Payable	0	1 421,875	11 4,640,625										
Interest Payment - Issue Month Interest Payment - Retire Month	0	0	0	0	0	0	0	0	0	0	0	365,625	365,625
Interest Payment - Sinking Fund	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Payment - First Half Accrual All Other Total Interest Payment	0	421,875 843,750	787,500	4,218,750 9,225,000									
end if	0	0	0	0	0	0	043,730	043,730	0	0	0	0	0 0
Ending Balance:													
Principal Outstanding Unamortized Issue Cost	150,000,000 0	150,000,000 0	150,000,000 0		150,000,000 0	150,000,000 0		150,000,000 0		150,000,000 0	150,000,000 0	0	0
Unamortized Discount (Premium) Interest Payable	0 421,875	0 421,875	0 421,875	0 421,875	0 421,875	0 421,875	421,875	421,875	421,875	0 421,875	0 421,875	0	0
Principal Due within 12 Months	0	0	0	0	0	0	0	0	0	0	0	0	0
Principal Due Long-Term Principal, net of Unamortized Issue Cost	150,000,000 150,000,000	0	0										

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WUTC STAFF DATA REQUEST NO. 27:

Re: Pension Adjustment

Referring to Mr. Jacob A. Darrington's workpaper file entitled "240008-CNGC-Exh-JAD-2-through-JAD-8-3-29-24," worksheet "Pension Adjustment", Cell C10-C11, please provide the rationale and calculation of the 2024 (\$405915-(-694737)) and 2025 (\$ 1696000-405915) "Incremental Pension Expense - Total Company" and its supporting documents.

Response:

For the support of the 2024 Incremental Pension Expense, please see Attachment A "240008-CNGC-Resp-WUTC Staff DR-27-Attach A (C).pdf" to Cascade Natural Gas Corporation's ("Cascade") Response to WUTC Staff Data Request No. 27. Attachment A is the Accounting Disclosure Report for Cascade's retirement plan for employees, prepared by outside actuarial consultants. Pages 10 and 13 of Attachment A show the 2023 and 2024 net periodic benefit costs of \$(694,737) and \$405,915, respectively. The rationale for including this adjustment is to capture the known increase of \$1,100,652 in pension expense from 2023 to 2024.

Please see Attachment B "240008-CNGC-Resp-WUTC Staff DR-27-Attach B (C).xlsx" to Cascade's Response to WUTC Staff Data Request No. 27 for an estimate provided by Cascade's outside actuarial consultants. Attachment B shows the estimated 2025 net periodic benefit cost of \$1,696,000 (cell L19). The rationale for including this adjustment is to capture the estimated increase of \$1,290,085 in pension expense from 2024 to 2025.

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WUTC STAFF DATA REQUEST NO. 46:

Re: Capital Additions

As per the testimony of Patrick C. Darras PCD-1T, at page 3 line 2, the Plant Additions are for two provisional periods, provide the actual additions in comparison to the provisional amounts to date by months.

First Supplemental Response:

Attached as Attachment A "240008-CNGC-First Supp Resp-WUTC Staff DR-46-Attach A.xlsx" to Cascade Natural Gas Corporation's ("Cascade") First Supplemental Response to WUTC Staff Data Request No. 46, please find the comparison of provisional plant additions to 2024 actual plant additions by month, updated through June 2024 (see tab "Variance Analysis"). Attachment A also includes a second tab "MYRP Plant Update" that outlines known project movements between provisional years.

Please note, many provisional plant additions are currently accounted for as construction work in progress (CWIP) as they are still in the construction phase. These will not close out to plant in service until later in the year as those projects are completed.

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WUTC STAFF DATA REQUEST NO. 52:

Re: Plant Addition Worksheets

Provide actual additions by month to date and need for the FP-321879 & 322776 including increased sales/usage for two major Plant Additions in Accounts 376.2 of \$4M and \$29M for 8" & 20" HP pipelines.

First Supplemental Response:

See Cascade Natural Gas Corporation's ("Cascade") First Supplemental Response to WUTC Staff Data Request No. 46. Please refer to Attachment A thereto, "240008-CNGC-First Supp Resp-WUTC Staff DR-46-Attach A.xlsx", tab "Variance Analysis", to view 2024 actual additions by month (through June) for FP-321879 (row 98) and FP-322776 (row 9).

The description of the need for FP-321879 and FP-322776 is in the direct testimony of Patrick C. Darras (Exh. PCD-1T) pages 76 and page 42, respectively.

Because of delays in securing necessary easements, FP-321879 and FP-322776 projects have been moved forward into the 2025 calendar year. Please refer to Attachment A to Cascade's First Supplemental Response to WUTC Staff Data Request No. 46, tab "MYRP Plant Update" for the illustrated changes to the MYRP provisional periods.

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WUTC STAFF DATA REQUEST NO. 130:

Re: Compensation

Referring to the Pension Plan, please provide the outstanding obligations, both the accrued and funded, for employees hired before 12/31/06 referred to on line 11 of page 2 of Exh. SAS-1T, along with any adjustments before and after 9/30/12. What is the current funding percentage level?

Response:

Since the plan was frozen to new entrants as of December 31, 2006, the most current actuarially determined liability relates entirely to employees hired before December 31, 2006. That accrued liability amount is \$64.4 million as of January 1, 2023, and the cash funded liability is \$63.5 million. Any changes to the outstanding obligations between December 31, 2006, and September 30, 2012, would have been normal actuarial adjustments related to interest rate, decrement rates, and market activity, along with continued liability growth for additional benefit accruals for years of service accrued per the plan document. No additional benefits are being earned following the benefit accrual freeze in September of 2012; therefore, any adjustments to the obligation since that time related strictly to interest rate, decrement rates, and market volatility. The ASC 715 funding percentage is 97.63% as of December 31, 2023.

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WUTC STAFF DATA REQUEST NO. 131:

Re: Compensation

Provide the income and expenses related to the Pension Plan for the years 2021-2023 along with any estimated income and expenses for 2024 and 2025, and the allocation factors used in the calculations of those expenses, along with any capitalized Pension expenses excluded from expenses.

Response:

Cascade Natural Gas Corporation ("Cascade") booked negative pension expense (i.e. income) for the years 2021-2023 as follows:

- 2021 (\$720,235) Allocated using the 3-factor formula: WA-74.89% or (\$539,384); OR-25.11% or (\$180,851).
- 2022 (\$1,060,800) Allocated using the 3-factor formula: WA-75.18% or (\$797,509); OR-24.82% or (\$263,291).
- 2023 (\$673,850) Allocated using the 3-factor formula: WA-75.07% or (\$505,859); OR-24.93% or (\$167,991). Please note, the total Cascade pension amount of (\$673,850) includes the 2023 net periodic benefit cost of (\$694,737) referenced in Cascade's Response to WUTC Staff Data Request No. 27, offset by other pensions costs allocated to Cascade from its parent and sister companies.

Cascade did not have any capitalized pension expenses for the years 2021-2023.

The projected pension expense for the years 2024-2025 are as follows:

- 2024 \$405,915 Allocated using the 3-factor formula: WA-75.05% or \$304,639; OR-24.95% or \$101,276.
- 2025 \$1,696,000 Allocated using the 3-factor formula: WA-75.05% or \$1,272,848; OR-24.95% or \$423,152.

Cascade is not projecting any capitalized pension expenses for 2024-2025.

Cascade's Response to WUTC Staff Data Request No. 131 Date of Response: July 18, 2024

Person who Prepared the Response: Kevin Conwell

Witness Knowledgeable About the Response: Stephanie Sievert

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WUTC STAFF DATA REQUEST NO. 145:

Re: General Revenue Requirements

For the "Director" and "Officer" expenses as per column R-8 of page 1 of Exh. JAD-7, provide total expenses for year 2023 and for the months of year 2024 as available.

Response:

Attached as Attachment A "240008-CNGC-Resp-WUTC Staff DR-145-Attach A.xlsx" to Cascade Natural Gas Corporation's ("Cascade") Response to WUTC Staff Data Request No. 145, please find the 2023 and 2024 to date expenses related to Directors and Officers. The amounts presented in Attachment A are before the 50% disallowance, which was applied to the adjustment in column R-8 of Exh. JAD-7. Please note, the adjustment in column R-8 was calculated on the "D&O Adjustment" tab of the workpaper labeled "240008-CNGC-Exh-JAD-2-through-JAD-8-3-29-24". The "D&O Adjustment" tab inadvertently excluded the amount of insurance expense allocated to Cascade's Washington jurisdiction associated with Directors and Officers, which was \$153,175 as seen on the "2023" tab of Attachment A. Therefore, the total amount of expense before the 50% disallowance on the "D&O Adjustment" tab should have been \$462,991.