

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

CASCADE NATURAL GAS
CORPORATION,

Respondent.

DOCKET UG-240008

**EXHIBIT BGM-4
RESPONSES TO DATA REQUESTS**

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

**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.

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.

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

**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.

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

**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.

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: [REDACTED]

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.

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

**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%

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

**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:

	CURRENT		PRIOR	
	Jan-20	Jan-19	Apr-19	Jan-19
ACCOUNT 4320--BORROWED FUNDS	\$,002933 ✓	0,002967	0,003400	0,004367
ACCOUNT 4191--OTHER FUNDS:	\$,000400 ✓	0,000000	0,000000	0,000000

*Heather Cannon
 1/30/2020*

CASIADE NATURAL GAS CO		AFUDC CALCULATION	
ANNUAL AFUDC RATE		Original - 2018a 2080	
FACTORS:			
S = AVERAGE SHORT-TERM DEBT	37,447,698.00		
s = SHORT-TERM EFFECTIVE RATE	3.64		
D = LONG TERM DEBT	289,214,000.00		
d = LONG-TERM INTEREST RATE	4.93		
P = PREFERRED STOCK	0.00		
p = PREFERRED STOCK COST RATE	0.00		
C = COMMON EQUITY	308,325,705.09		
c = COMMON EQUITY RATE	9.40		
W = AVERAGE WORK-IN-PROGRESS	41,587,030.00		
		BORROWED FUNDS	
$A1 = s(SW) + d(D+P+C) \cdot (1 - SW)$			
$Aa = (1-SW) \cdot (p(P/D+P+C) + c(C/D+P+C))$			
BORROWED FUNDS:			
SW = 0.9005		D/D+P+C = 0.4838	
$A1 = (0.0364 \cdot X \cdot 0.9005) + (0.0493 \cdot X \cdot 0.4838) \cdot X \cdot (1 - 0.9005)$			
$A1 = 0.0328 + (0.0239 \cdot X \cdot 0.0995)$			
$A1 = 0.0328 + 0.0024$			
$A1 = 0.0352$ OR <u>3.52 %</u>			
		OTHER FUNDS	
OTHER FUNDS:			
SW = 0.9005		P/D+P+C = 0.0000	C/D+P+C = 0.5162
$Aa = (1.0000 - 0.9005) \cdot X \cdot (0.0000 \cdot X \cdot 0.0000) + (0.094 \cdot X \cdot 0.5162)$			
$Aa = 0.0995 \cdot X \cdot (0.0000 + 0.0485)$			
$Aa = 0.0995 \cdot X \cdot 0.0485$			
$Aa = 0.0048$ OR <u>0.48 %</u>			
AFUDC RATE: 4.00%			
MONTHLY AFUDC RATE			
ANNUAL RATE / 12 = MONTHLY RATE			
ALLOCATE TO TOTAL FUNDS:			
BORROWED FUNDS	0.02933		
OTHER FUNDS	0.00460		

LONG-TERM DEBT AND EMBEDDED DEBT RATE

ITEM	As of 12/31/2019 LONG-TERM DEBT	ASSOCIATED AMORT/EMBEDDED INTEREST
LONG-TERM DEBT (excluding LOC) Form 231	\$289,214,000.00	\$14,076,435.00
AMORTIZATION DEBT EXPENSE (47,4280 excluding LOC)		137,893.79
AMORTIZATION LOSS ON REACQUIRED DEBT (47,4281)		40,970.64
	<u>D= \$289,214,000.00</u>	<u>\$14,255,299.43</u>
		<u>d= 4.93</u>

PREFERRED STOCK AND DIVIDENDS

ITEM	As of 12/31/2019 PREFERRED STOCK	ASSOCIATED DIVIDENDS
P=	\$0.00	\$0.00
P=		0.00
CAPITALIZATION		
UTILITY EQUITY	As of 12/31/2019	C= \$308,525,705.09
COMPANY WEIGHTED AVERAGE RET/URN	As of 12/31/2019	c= 9.40

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

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

Monthly Amortization Entry	GAAP Reversals
47,4280	18,520.38
47,1810.12	559.46
47,1810.13	419.60
47,1810.17	4,391.31
47,1810.18	1,344.06
47,1810.19	647.50
47,1810.20	1,044.67
47,1810.21	833.93
47,1810.22	6,599.65
47,1810.23	173.49
47,1810.24	127.30
47,1810.25	173.49
47,1810.26	127.30
47,1810.27	1,070.48
47,1810.28	570.83
47,1810.29	428.20

LOC	Total	GAAP Reversals
92,133.88	1,606,050.14	1,515,005.26
85,971.45	1,590,933.17	1,505,331.72
78,939.02	1,574,442.60	1,495,453.58
72,909.59	1,557,992.03	1,485,575.44
65,834.16	1,551,335.27	1,485,511.11
314,578.20	2,130,995.47	1,816,372.27
318,917.87	2,148,335.20	1,829,467.33
375,932.24	2,197,792.24	1,821,810.00
369,336.59	2,179,237.33	1,809,860.74
352,760.94	2,160,712.42	1,797,951.48
359,165.29	2,141,932.36	1,785,197.07
369,989.64	2,122,811.98	1,773,272.34

MDU Form 143 Data-December	
YTD Total Amort Exp	216,976.48
YTD LOC Amort Exp	79,081.70
YTD Bond Amort Exp	137,893.78

GAAP-Monthly Reversal Entry	
47G-2240.100	1,773,272.34
47G-1810.100	(1,773,272.34)

MDUG - Production

Durado, Tony K
[JP9520]

Trial Balance By Object - Trial Balance by Object

Personal Form: (No Personalization) [?] X

✓ Q X ⇌ Row ⚙ Icons

Object/Subsidiary: 4281
 Company: 100047 Cascade Natural Gas
 Ledger Type 1: AA General Ledger
 Ledger Type 2: AA General Ledger
 Thru Date: 12/31/2019
 Type/Subledger: Period / Date

Records 1 - 2

Account Number	Account Description	Level Of Detail	General Ledger Period	General Ledger Balance	Posting Edit Code
47,4281	Loss on Reacquired Debt	4	3,414.22	40,970.64	
	Total Object Account 4281		3,414.22	40,970.64	

Tony Durado

Common Stock / Member's Equity and Surplus
December 2019

Object Acct Description	Sub Account Description	Object Account	+/- 200K		+/- 10% & 5M		+/- 10% & 5M	
			Dec-19	Nov-19	Prior Year End	Variance	Dec-18	Variance
OCI								
Common Shareholder Equity	Hedge OCI	2190						
Common Shareholder Equity	Other Comprehensive Income	2190	(2,506,034.75)	(2,402,882.85)	(103,151.90)	(2,402,882.85)	(103,151.90)	(103,151.90)
Common Shareholder Equity	Income Tax Other Comprehensive	2190						
Common Shareholder Equity	Other Comprehensive Income-MDL	2190	430,592.40	84,425.49	346,166.91	84,425.49	346,166.91	346,166.91
Total Other Comprehensive Income			(2,075,442.35)	(2,318,457.36)	(243,015.01)	(2,318,457.36)	(243,015.01)	(243,015.01)
Common Shareholder Equity	Add Paid in Capital-P	2071	(266,117,653.21)	(266,117,653.21)	(7,000,000.00)	(222,117,653.21)	(44,000,000.00)	(44,000,000.00)
Common Shareholder Equity	Common Stock \$ Par Value	2071	(1,000.00)	(1,000.00)	(1,000.00)	(1,000.00)	(1,000.00)	(1,000.00)
Common Shareholder Equity	Retained Earnings from IS	2071	(68,939,036.93)	(64,607,457.03)	(5,734,242.38)	(61,251,444.81)	(8,270,254.72)	(8,410,955.78)
TOTAL			(88,939,036.93)	(83,934,971.72)	(1,649,127.37)	(85,853,904.35)	(49,677,669.74)	(49,677,669.74)

BIS Summary		300,620	
Object Acct Description	Sub Account Description	47,2160.3	47,4390.1
Preferred Stock = Zero Shares			
Common Stock = 1,000 Shares @ \$1.00 Par Value			
Additional Paid-In Capital - 2019			
Beginning Balance 1-1-19			
Equity Infusion-May			
Equity Infusion-June			
Equity Infusion-July			
Equity Infusion-September			
Equity Infusion-October			
Ending Balance 12-31-19			

RE Balance Forward Jan. 1, 2019	Monthly Earnings	47,2160.3 ER Dividend Equivalents	47,4390.1 Adjustment to Retained Earnings	Dividends Declared
Current Month RE - Jan	(6,085,071.60)	2,144.00	-	(6,033,527.60)
Current Month RE - Feb	(5,904,464.93)	2,144.00	-	(1,942,280.57)
Current Month RE - Mar	(5,620,920.97)	2,144.00	-	(1,942,280.57)
Current Month RE - Apr	(1,088,099.07)	2,347.00	-	(1,083,752.07)
Current Month RE - May	1,901,851.18	2,347.00	-	4,384,188.18
Current Month RE - Jun	1,486,757.70	2,347.00	-	1,499,104.70
Current Month RE - Jul	2,371,447.97	2,347.00	-	2,373,794.97
Current Month RE - Aug	1,980,026.95	2,347.00	-	4,362,873.95
Current Month RE - Sep	1,431,104.79	2,347.00	-	1,433,511.79
Current Month RE - Oct	(6,542,347.28)	2,347.00	-	(6,700,000.00)
Current Month RE - Nov	(5,722,592.39)	(12,120.00)	-	(6,734,242.38)
Total RE Cal Year 2019	(18,328,646.74)	13,231.00	-	(10,400,000.00)
				(40,331,709.52)

AVERAGE SHORT-TERM DEBT AND EFFECTIVE RATE										
MONTH	47.2242.01		47.4279.1		47.4310.1112		47.4310.1111		In 47.4280	
	BEGINNING SHORT-TERM DEBT	ENDING SHORT-TERM DEBT	AVERAGE SHORT-TERM DEBT	INTEREST EXPENSE	COMMIT. FEE	AMORT DEBT EXPENSE	TOTAL COMMI/ INTEREST EXPENSE	COMMIT. FEE	AMORT DEBT EXPENSE	TOTAL COMMI/ INTEREST EXPENSE
Dec-19	15,100,000	64,600,000	39,850,000	156,707.76	0.00	0.00	156,707.76	0.00	0.00	156,707.76
Jan-20	64,600,000	38,393,839	51,496,920	140,114.54	0.00	0.00	140,114.54	0.00	0.00	140,114.54
Feb-20	38,393,839	25,328,927	31,861,383	86,689.51	0.00	0.00	86,689.51	0.00	0.00	86,689.51
Mar-20	25,328,927	9,136,774	17,232,851	46,887.71	0.00	0.00	46,887.71	0.00	0.00	46,887.71
Apr-20	9,136,774	18,629,021	13,863,021	37,310.62	0.00	0.00	37,310.62	0.00	0.00	37,310.62
May-20	18,629,021	20,459,583	19,544,425	52,525.64	0.00	0.00	52,525.64	0.00	0.00	52,525.64
Jun-20	20,459,583	30,664,113	25,561,848	68,897.47	0.00	0.00	68,897.47	0.00	0.00	68,897.47
Jul-20	30,664,113	48,796,718	39,730,416	106,009.95	0.00	0.00	106,009.95	0.00	0.00	106,009.95
Aug-20	48,796,718	64,155,458	56,476,088	151,544.17	0.00	0.00	151,544.17	0.00	0.00	151,544.17
Sep-20	64,155,458	38,357,884	51,256,671	137,538.73	0.00	0.00	137,538.73	0.00	0.00	137,538.73
Oct-20	38,357,884	52,800,073	45,578,978	122,683.42	0.00	0.00	122,683.42	0.00	0.00	122,683.42
Nov-20	52,800,073	51,032,432	51,916,253	139,741.25	0.00	0.00	139,741.25	0.00	0.00	139,741.25
Dec-20	51,032,432	33,830,007	42,431,220	114,210.70	0.00	0.00	114,210.70	0.00	0.00	114,210.70
			486,820.074	1,361,261.49	0.00	0.00	1,361,261.49	0.00	0.00	1,361,261.49
			<u>13 =</u>							
			<u>37,447,698</u>							<u>3.64</u>
			<u>S =</u>							<u>S =</u>

Effective 3.1.20: The Utility Group will no longer include commitment fees and debt financing expenses in ST Interest Rate calculation.

AVERAGE WORK-IN-PROGRESS										
MONTH	47.1072.7		47.1072.7		47.1072.7		47.1072.7		47.1072.7	
	BEGINNING WIP	ENDING WIP	AVERAGE WIP	INTEREST EXPENSE	COMMIT. FEE	AMORT DEBT EXPENSE	TOTAL COMMI/ INTEREST EXPENSE	COMMIT. FEE	AMORT DEBT EXPENSE	TOTAL COMMI/ INTEREST EXPENSE
Dec-19	35,235,497.30	31,106,071.86	33,170.785							
Jan-20	31,106,071.86	29,823,767.71	30,464.920							
Feb-20	29,823,767.71	29,850,351.02	29,837.059							
Mar-20	29,850,351.02	32,423,790.93	31,137.071							
Apr-20	32,423,790.93	36,348,378.03	34,386.084							
May-20	36,348,378.03	41,639,246.46	38,953.812							
Jun-20	41,639,246.46	43,620,525.42	42,629.886							
Jul-20	43,620,525.42	50,033,192.97	46,826.859							
Aug-20	50,033,192.97	51,305,215.98	50,669.204							
Sep-20	51,305,215.98	54,544,152.79	52,924.684							
Oct-20	54,544,152.79	55,220,686.19	54,862.419							
Nov-20	55,220,686.19	51,872,970.55	53,546.828							
Dec-20	51,872,970.55	30,468,413.14	41,168.692							
			540,659.303							
			<u>13 =</u>							
			<u>41,567,639</u>							
			<u>W =</u>							

MDUG - Production

Durade, Tony K
[JP0620]

Trial Balance By Object - Account Balances

Personal Form: [(No Personalization)] Query: [All Records]

Account Number 47.2242.01

Period End

01/31/2019
02/28/2019
03/31/2019
04/30/2019
05/31/2019
06/30/2019
07/31/2019
08/31/2019
09/30/2019
10/31/2019
11/30/2019
12/31/2019

Period Amounts

1,800,000.00
2,550,000.00
22,390,000.00
26,000,000.00
3,700,000.00
42,925,000.00
925,000.00
12,300,000.00
15,400,000.00
3,750,000.00
2,450,000.00
49,500,000.00

Cumulative Amounts

52,050,000.00
54,600,000.00
31,700,000.00
57,700,000.00
54,000,000.00
11,075,000.00
12,000,000.00
24,300,000.00
8,900,000.00
12,650,000.00
15,100,000.00
64,600,000.00

Fiscal Year: 19
 Ledger Type: AA
 Type/Subledger: *
 Subledger Desc: *

PYE (Net Postings): 36,550,000.00-
 Balance % Forward: 53,850,000.00-



MDUG - Production

Durado, Tony K
[JP920]

Account Ledger Inquiry - Account Balances

Personal Form: (No Personalization) Query: All Records



Account Number 47.1072.7 CWP Natural Gas

Fiscal Year: 19
 Ledger Type: AA
 Type/Subledger:
 Subledger Desc:

PYE Net Postings 4,395,403.61
 Balance Forward 12,854,207.49

Period End	Period Amounts	Cumulative Amounts
01/31/2019	965,299.80	13,819,507.29
02/28/2019	45,290.76	13,773,216.53
03/31/2019	1,329,104.42	15,102,320.95
04/30/2019	263,053.14	15,365,374.09
05/31/2019	2,390,320.82	17,755,694.91
06/30/2019	420,865.11	18,176,560.02
07/31/2019	6,369,165.64	24,545,725.66
08/31/2019	5,347,834.17	29,893,559.83
09/30/2019	1,719,061.79	28,173,698.04
10/31/2019	2,445,363.25	30,659,061.29
11/30/2019	4,576,436.01	35,235,497.30
12/31/2019	4,129,425.44	31,106,071.86

	Jan 2000	Feb 2000	Mar 2000	Apr 2000	May 2000	Jun 2000	Jul 2000	Aug 2000	Sep 2000	Oct 2000	Nov 2000	Dec 2000	Jan 2001	Feb 2001	Mar 2001	Apr 2001	May 2001	Jun 2001	Jul 2001	Aug 2001	Sep 2001	Oct 2001	Nov 2001	Dec 2001
Assets																								
Current Assets																								
Cash	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Accounts Receivable	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Inventory	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Prepaid Expenses	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Other Current Assets	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Non-Current Assets																								
Property, Plant, and Equipment	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Intangible Assets	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Other Non-Current Assets	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Liabilities																								
Current Liabilities																								
Accounts Payable	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Short-Term Debt	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Other Current Liabilities	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Non-Current Liabilities																								
Long-Term Debt	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Other Non-Current Liabilities	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Equity																								
Common Stock	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Retained Earnings	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Other Equity	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000

	Jan 2000	Feb 2000	Mar 2000	Apr 2000	May 2000	Jun 2000	Jul 2000	Aug 2000	Sep 2000	Oct 2000	Nov 2000	Dec 2000	Jan 2001	Feb 2001	Mar 2001	Apr 2001	May 2001	Jun 2001	Jul 2001	Aug 2001	Sep 2001	Oct 2001	Nov 2001	Dec 2001	
2000 Total																									
2001 Total																									
2000-2001 Total																									
2000-2001 Average																									
2000-2001 Standard Deviation																									
2000-2001 Coefficient of Variation																									
2000-2001 Correlation Coefficient																									
2000-2001 Regression Coefficient																									
2000-2001 Intercept																									
2000-2001 R-Squared																									
2000-2001 F-Statistic																									
2000-2001 P-Value																									
2000-2001 T-Statistic																									
2000-2001 Df																									
2000-2001 Critical Value																									
2000-2001 Test Statistic																									
2000-2001 Decision Rule																									
2000-2001 Conclusion																									
2000-2001 Summary																									



LOCATION General Office
DATE Original: May 31, 2018
Updated: January 27, 2019
WRITER Monica Gainsforth
SUBJECT AFUDC Calculation - Short-Term Debt Interest Rate

Accounting Memorandum

Background:

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		PRIOR			
	Oct-23		Jul-23	Apr-23	Jan-23	Oct-22
ACCOUNT 4320--BORROWED FUNDS :	✓ 0.006367		0.006225	0.006258	0.006142	0.003233 ✓
ACCOUNT 4191--OTHER FUNDS:	✓ 0.000000		0.000000	0.000000	0.000000	0.000000

Kevin Conwell

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

PAGE 1

CASCADE NATURAL GAS CO
 AFUDC CALCULATION
 ANNUAL AFUDC RATE
 Original - 2023

FACTORS:

S = AVERAGE SHORT-TERM DEBT 133,619,231.00 ✓
 s = SHORT-TERM EFFECTIVE RATE 7.64 ✓
 D = LONG TERM DEBT 375,000,000.00 ✓
 d = LONG-TERM INTEREST RATE 4.41 ✓
 P = PREFERRED STOCK 0.00 ✓
 p = PREFERRED STOCK COST RATE 0.00 ✓
 C = COMMON EQUITY 422,128,341.07 ✓
 c = COMMON EQUITY RATE 9.40 ✓
 W = AVERAGE WORK-IN-PROGRESS 31,566,967.00 ✓

$A1 = s(S/W) + d(D/(D+P+C)) * (1 - S/W)$

$Ae = (1-S/W) * (p(P/(D+P+C)) + c(C/(D+P+C)))$

BORROWED FUNDS:

S/W = 1.0000 D/(D+P+C) = 0.4704
 A1 = (0.0764 X 1.0000) + (0.0441 X 0.4704) X (1 - 1)
 A1 = 0.0764 + (0.0207 X 0.0000)

A1 = 0.0764 OR 7.64 % ✓

OTHER FUNDS:

S/W = 1.0000 P/(D+P+C) = 0.0000 C/(D+P+C) = 0.5296
 Ae = (1.0000 - 1.0000) X (0.0000 X 0.0000) + (0.064 X 0.5296)
 Ae = 0.0000 X (0.0000 + 0.0498)

Ae = 0.0000 X 0.0498

Ae = 0.0000 OR 0.00 % ✓

AFUDC RATE: 7.64% ✓

MONTHLY AFUDC RATE

ANNUAL RATE /12 = MONTHLY RATE

ALLOCATE TO TOTAL FUNDS:

BORROWED FUNDS 0.006367 ✓

OTHER FUNDS - ✓

PAGE 1

CASCADE NATURAL GAS CO
 AFUDC CALCULATION
 ANNUAL AFUDC RATE
 Original - 2023

FACTORS:

S = AVERAGE SHORT-TERM DEBT 52,406,250.00
 s = SHORT-TERM EFFECTIVE RATE 7.64
 D = LONG TERM DEBT 375,000,000.00
 d = LONG-TERM INTEREST RATE 4.41
 P = PREFERRED STOCK 0.00
 p = PREFERRED STOCK COST RATE 0.00
 C = COMMON EQUITY 422,128,341.07
 c = COMMON EQUITY RATE 9.40
 W = AVERAGE WORK-IN-PROGRESS 31,566,967.00

$A1 = s(S/W) + d(D/D+P+C) * (1 - S/W)$

$Ae = (1-S/W) * (p(P/D+P+C) + c(C/D+P+C))$

BORROWED FUNDS

OTHER FUNDS

BORROWED FUNDS:

S/W = 1.0000 D/D+P+C = 0.4704
 A1 = (0.0764 X 1.0000) + (0.0441 X 0.4704) X (1 - 1)
 A1 = 0.0764 + (0.0207 X 0.0000)
 A1 = 0.0764 + 0.0000
 A1 = 0.0764 OR 7.64 %

OTHER FUNDS:

S/W = 1.0000 P/D+P+C = 0.0000 C/D+P+C = 0.5296
 Ae = (1.0000 - 1.0000) X (0.0000 X 0.0000) + (0.064 X 0.5296)
 Ae = 0.0000 X (0.0000 + 0.0498)
 Ae = 0.0000 X 0.0498
 Ae = 0.0000 OR 0.00 %

AFUDC RATE: 7.64%

MONTHLY AFUDC RATE

ANNUAL RATE /12 = MONTHLY RATE

ALLOCATE TO TOTAL FUNDS:

BORROWED FUNDS 0.006367
 OTHER FUNDS -

LONG-TERM DEBT AND EMBEDDED DEBT RATE

<u>ITEM</u>	As of 12/31/2022 <u>LONG-TERM 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
	<u>D= \$375,000,000.00</u> ✓	<u>\$16,541,537.59</u>
		<u>d= 4.41</u> ✓

PREFERRED STOCK AND DIVIDENDS

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

CAPITALIZATION

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

WAIVER RECALC - 12 MO SIMPLE AVERAGE OF PY STD
AVERAGE SHORT-TERM DEBT AND EFFECTIVE RATE

MONTH	47,2242,01		47,2242,01		AVERAGE SHORT-TERM DEBT
	BEGINNING SHORT-TERM DEBT	ENDING SHORT-TERM DEBT	BEGINNING SHORT-TERM DEBT	ENDING SHORT-TERM DEBT	
DECEMBER 2021	76,900,000	70,950,000	70,950,000	73,925,000	73,925,000
JANUARY 2022	70,950,000	72,600,000	72,600,000	71,775,000	71,775,000
FEBRUARY	72,600,000	60,800,000	60,800,000	66,700,000	66,700,000
MARCH	60,800,000	49,900,000	49,900,000	55,350,000	55,350,000
APRIL	49,900,000	47,300,000	47,300,000	48,600,000	48,600,000
MAY	47,300,000	47,300,000	47,300,000	47,300,000	47,300,000
JUNE	47,300,000	8,660,000	8,660,000	27,980,000	27,980,000
JULY	8,660,000	26,980,000	26,980,000	17,820,000	17,820,000
AUGUST	26,980,000	39,580,000	39,580,000	33,280,000	33,280,000
SEPTEMBER	39,580,000	60,580,000	60,580,000	50,080,000	50,080,000
OCTOBER	60,580,000	81,800,000	81,800,000	71,190,000	71,190,000
NOVEMBER	81,800,000	75,700,000	75,700,000	78,750,000	78,750,000
DECEMBER 2022	75,700,000	44,400,000	44,400,000	60,050,000	60,050,000
			628,875,000		
			/ 12 =		
			\$=		52,406,250

Actual Results from SS Download Tab
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 Formula

AVERAGE SHORT-TERM DEBT AND EFFECTIVE RATE

MONTH	47,2242,01		47,4279,1		AVERAGE SHORT-TERM DEBT
	BEGINNING SHORT-TERM DEBT	ENDING SHORT-TERM DEBT	INTEREST EXPENSE	INTEREST EXPENSE	
Dec-22	15,100,000	44,400,000	289,913	289,913	29,750,000
Jan-23	44,400,000	150,000,000	828,872	828,872	97,200,000
Feb-23	150,000,000	150,000,000	730,638	730,638	150,400,000
Mar-23	150,800,000	160,700,000	866,221	866,221	155,750,000
Apr-23	160,700,000	150,000,000	835,247	835,247	155,350,000
May-23	150,000,000	150,000,000	852,988	852,988	150,000,000
Jun-23	150,000,000	150,000,000	834,744	834,744	150,000,000
Jul-23	150,000,000	150,000,000	890,872	890,872	150,000,000
Aug-23	150,000,000	163,900,000	940,041	940,041	156,950,000
Sep-23	163,900,000	159,700,000	1,059,349	1,059,349	161,800,000
Oct-23	159,700,000	150,000,000	872,749	872,749	154,850,000
Nov-23	150,000,000	150,000,000	843,750	843,750	150,000,000
Dec-23	150,000,000	0	365,625	365,625	75,000,000
			10,211,010	10,211,010	
			/ 13 =		
			\$=		7.64

AVERAGE WORK-IN-PROGRESS

MONTH	47,107*		47,107*		AVERAGE WIP
	Beginning CWIP Excluding Retainage	CWIP Including Retainage	Contract Retainage	Ending CWIP Excluding Retainage	
Dec-22	35,235,497	24,762,105	-	24,762,105	29,998,801
Jan-23	24,762,105	26,643,972	-	26,643,972	25,703,039
Feb-23	26,643,972	27,332,627	-	27,332,627	26,988,300
Mar-23	27,332,627	26,005,260	-	26,005,260	26,868,943
Apr-23	26,005,260	30,708,170	-	30,708,170	28,356,715
May-23	30,708,170	32,540,371	-	32,540,371	31,624,271
Jun-23	32,540,371	38,810,470	-	38,810,470	35,675,421
Jul-23	38,810,470	31,004,440	-	31,004,440	34,907,455
Aug-23	31,004,440	34,203,527	-	34,203,527	32,603,983
Sep-23	34,203,527	26,770,999	-	26,770,999	30,487,263
Oct-23	26,770,999	35,883,649	-	35,883,649	31,327,324
Nov-23	35,883,649	43,739,691	-	43,739,691	39,811,670
Dec-23	43,739,691	28,695,088	-	28,695,088	36,217,390
					410,370,575
					/ 13 =
					W=
					31,566,967

Substantial decrease in CWIP due to anticipated utilization of projects placed into service after end of construction season in late fall.

Object Account	Sub Account	SubL Type	SubL Name	AA 2022 PRD	AA 2023 PRD	AA 2023 PRD	AA 2023 PRD	AA 2023 PRD	AA 2023 PRD	AA 2023 PRD	AA 2023 PRD			
				317,901.27	289,913.43	120,358.81	339.72	10,828.00	9,774.74	852,988.25	834,743.75	558.90	31,810.96	175,930.27
4279	1	*	*	-	-	708,513.50	730,298.16	855,393.17	825,472.50	852,988.25	834,743.75	890,312.79	908,229.92	883,418.75
4310	1111	*	*	317,901.27	289,913.43	828,872.31	730,637.88	866,221.17	835,247.24	852,988.25	834,743.75	890,312.79	940,240.88	1,059,349.02

Update to past month

Object Account Sub Account SubL Type SubL Name

Paste Values														
Line of Credit - Interest Exp				317,901.27	289,913.43	120,358.81	339.72	10,828.00	9,774.74	852,988.25	834,743.75	558.90	31,810.96	175,930.27
STD - Interest Exp				-	-	708,513.50	730,298.16	855,393.17	825,472.50	852,988.25	834,743.75	890,312.79	908,229.92	883,418.75

Ledger Type	Year	Format	Period	Currency	Company	Business Unit
AA	2022	LTD	11	***	00047	*
AA	2023	LTD	12	***	00047	*
AA	2023	LTD	1	***	00047	*
AA	2023	LTD	2	***	00047	*
AA	2023	LTD	3	***	00047	*
AA	2023	LTD	4	***	00047	*
AA	2023	LTD	5	***	00047	*
AA	2023	LTD	6	***	00047	*
AA	2023	LTD	7	***	00047	*
AA	2023	LTD	8	***	00047	*
AA	2023	LTD	9	***	00047	*

Update to past month

Object Account Sub Account SubL Type SubL Name

2242	01	*	*	75,700,000.00	44,400,000.00	-	800,000.00	10,700,000.00	-	-	-	-	13,900,000.00	9,700,000.00
2310	*	*	*	-	-	150,000,000.00	150,000,000.00	150,000,000.00	150,000,000.00	150,000,000.00	150,000,000.00	150,000,000.00	150,000,000.00	150,000,000.00
107*	*	*	*	26,739,689.44	24,762,105.08	26,643,972.18	27,332,626.85	26,005,259.89	30,708,170.31	32,540,371.26	38,810,469.79	31,004,439.53	34,203,526.79	26,770,989.15
0255	*	*	*	10,988.01	83,351.01	173,425.01	173,425.01	203,812.01	203,812.01	203,812.01	203,812.01	133,787.00	133,787.00	174,528.00
				26,750,677.45	24,855,456.09	26,817,397.19	27,506,051.86	26,209,071.90	30,911,982.32	32,744,163.27	39,014,281.80	31,138,226.53	34,337,313.79	26,945,527.15

Paste Values														
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	159,700,000.00
Net CWIP balance				26,739,689.44	24,762,105.08	26,643,972.18	27,332,626.85	26,005,259.89	30,708,170.31	32,540,371.26	38,810,469.79	31,004,439.53	34,203,526.79	26,770,989.15
Contract Retention				10,988.01	83,351.01	173,425.01	173,425.01	203,812.01	203,812.01	203,812.01	203,812.01	133,787.00	133,787.00	174,528.00

00047				Ties to Trial Balance	
Dec 2022	completed				
197	0255	278447	2020 SSP Man - OR, Bend	\$0.00	
197 Total				\$0.00	
108	0255	278447	2020 SSP Man - OR, Bend	(50.00)	
108 Total				(50.00)	
completed Total				\$0.00	
In service					
107	0255	262003	MAOP, F HP, WALLA WALLA, 5000	\$88,883.46	
107 Total				\$88,883.46	
108	0255	262003	MAOP, F HP, WALLA WALLA, 5000	\$4,667.55	
108 Total				\$4,667.55	
In service Total				\$93,551.01	
00047 Total				\$93,551.01	

CELEBIA
Amount Type = Actuals
Company in 00001, 00040, 00047, 00048
Cost Center in 1, 47, 48
Ledger Type = AA
Month Number = <=202212
Object in 0255, 0265

1. Month Number of <=202212 means this report reflects 12/31/22 Balances
2.
 88,883.46 107% in Service
 4,667.55 108% in Service
 108% not in Service
 93,551.01 SS Pull of 12/31/22 (0255)
3. When we pull SS (107) for 12/31/22 of \$24,762,106.08.....that includes \$0.00
 \$4,667.55 of Retainage is in Object 108, & \$0.00 in Object 106

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.

00047				Ties to Trial Balance	
Jan 2023	In service				
197	0255	262003	MAOP, F HP, WALLA WALLA, 5000	\$164,753.76	
197 Total				\$164,753.76	
108	0255	262003	MAOP, F HP, WALLA WALLA, 5000	\$8,671.25	
108 Total				\$8,671.25	
In service Total				\$173,425.01	
00047 Total				\$173,425.01	

CELEBIA
Amount Type = Actuals
Company in 00001, 00040, 00047, 00048
Cost Center in 1, 47, 48
Ledger Type = AA
Month Number = <=202301
Object in 0255, 0265

1. Month Number of <=202301 means this report reflects 1/31/23 Balances
2.
 164,753.76 107% in Service
 8,671.25 108% in Service
 108% not in Service
 173,425.01 SS Pull of 1/31/23 (0255)
3. When we pull SS (107) for 1/31/23 of \$26,563,673.18.....that includes \$0.00
 \$8,671.25 of Retainage is in Object 108, & \$0.00 in Object 106

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.

00047				Ties to Trial Balance	
Feb 2023	In service				
197	0255	262003	MAOP, F HP, WALLA WALLA, 5000	\$164,753.76	
197 Total				\$164,753.76	
108	0255	262003	MAOP, F HP, WALLA WALLA, 5000	\$8,671.25	
108 Total				\$8,671.25	
In service Total				\$173,425.01	
00047 Total				\$173,425.01	

CELEBIA
Amount Type = Actuals
Company in 00001, 00040, 00047, 00048
Cost Center in 1, 47, 48
Ledger Type = AA
Month Number = <=202302
Object in 0255, 0265

1. Month Number of <=202302 means this report reflects 2/28/23 Balances
2.
 164,753.76 107% in Service
 8,671.25 108% in Service
 108% not in Service
 173,425.01 SS Pull of 2/28/23 (0255)
3. When we pull SS (107) for 2/28/23 of \$27,332,626.85.....that includes \$0.00
 \$8,671.25 of Retainage is in Object 108, & \$0.00 in Object 106

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.

1. Month Number of <=202303 means this report reflects 3/31/23 Balances

2.
 193,621.41 107's in Service
 10,190.60 108's in Service
 107's not in Service
 203,812.01 SS Pull of 3/31/23 (0255)

3. When we pull SS (1077) for 3/31/23 of \$26,005,259.89.....that includes \$0.00 \$10,190.6 of Retainage is in Object 108, & \$0.00 in Object 106

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.

06647				TIES TO TRIAL BALANCE			
107	In service						
47	0255	202003	MAOP, F HP, WALLA WALLA, 5000			\$193,621.41	
107 Total						\$193,621.41	
108							
47	0255	202003	MAOP, F HP, WALLA WALLA, 5000			\$10,190.60	
108 Total						\$10,190.60	
In service Total						\$203,812.01	
06647 Total						\$203,812.01	✓

CBILIBERIA
Amount Type = Actuals
Company in 00001, 00040, 00047, 00048
Cost Center in 1, 47, 48
Ledger Type = AA
Month Number = <=202303
Object in 0255, 0265

1. Month Number of <=202304 means this report reflects 4/30/23 Balances

2.
 193,621.41 107's in Service
 10,190.60 108's in Service
 107's not in Service
 203,812.01 SS Pull of 4/30/23 (0255)

3. When we pull SS (1077) for 4/30/23 of \$30,708,170.31.....that includes \$0.00 \$10,190.60 of Retainage is in Object 108, & \$0.00 in Object 106

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.

06647				TIES TO TRIAL BALANCE			
107	In service						
47	0255	202003	MAOP, F HP, WALLA WALLA, 5000			\$193,621.41	
107 Total						\$193,621.41	
108							
47	0255	202003	MAOP, F HP, WALLA WALLA, 5000			\$10,190.60	
108 Total						\$10,190.60	
In service Total						\$203,812.01	
06647 Total						\$203,812.01	✓

CBILIBERIA
Amount Type = Actuals
Company in 00001, 00040, 00047, 00048
Cost Center in 1, 47, 48
Ledger Type = AA
Month Number = <=202304
Object in 0255, 0265

1. Month Number of <=202305 means this report reflects 5/31/23 Balances

2.
 193,621.41 107's in Service
 10,190.60 108's in Service
 107's not in Service
 203,812.01 SS Pull of 5/31/23 (0255)

3. When we pull SS (1077) for 5/31/23 of \$32,540,371.26.....that includes \$0.00 \$10,190.60 of Retainage is in Object 108, & \$0.00 in Object 106

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.

06647				TIES TO TRIAL BALANCE			
107	In service						
47	0255	202003	MAOP, F HP, WALLA WALLA, 5000			\$193,621.41	
107 Total						\$193,621.41	
108							
47	0255	202003	MAOP, F HP, WALLA WALLA, 5000			\$10,190.60	
108 Total						\$10,190.60	
In service Total						\$203,812.01	
06647 Total						\$203,812.01	✓

CBILIBERIA
Amount Type = Actuals
Company in 00001, 00040, 00047, 00048
Cost Center in 1, 47, 48
Ledger Type = AA
Month Number = <=202305
Object in 0255, 0265

1. Month Number of <=202306 means this report reflects 6/30/23 Balances

2.
 193,621.41 107's in Service
 10,190.60 108's in Service
 107's not in Service
 203,812.01 SS Pull of 6/30/23 (0255)

3. When we pull SS (1077) for 6/30/23 of \$38,810,469.79.....that includes \$0.00 \$10,190.60 of Retainage is in Object 108, & \$0.00 in Object 106

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.

06647				TIES TO TRIAL BALANCE			
107	In service						
47	0255	202003	MAOP, F HP, WALLA WALLA, 5000			\$193,621.41	
107 Total						\$193,621.41	
108							
47	0255	202003	MAOP, F HP, WALLA WALLA, 5000			\$10,190.60	
108 Total						\$10,190.60	
In service Total						\$203,812.01	
06647 Total						\$203,812.01	✓

CBILIBERIA
Amount Type = Actuals
Company in 00001, 00040, 00047, 00048
Cost Center in 1, 47, 48
Ledger Type = AA
Month Number = <=202306
Object in 0255, 0265

1. Month Number of <=202307 means this report reflects 7/31/23 Balances
2.

Ties to Trial Balance	
00047 In service	
107	\$133,787.00
47	\$133,787.00
107 Total	\$133,787.00
In service Total	\$133,787.00
00047 Total	\$133,787.00
Ties to Trial Balance	
107's in Service	107's in Service
107's not in Service	107's not in Service
108's in Service	108's in Service
108's not in Service	108's not in Service
SS Pull of 7/31/23 (0255)	
133,787.00	
3. When we pull SS (107*) for 7/31/23 of \$33,004,499.53.....that includes \$0.00 \$0.00 of Retainage is in Object 108, & \$0.00 in Object 106

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.

1. Month Number of <=202308 means this report reflects 8/31/23 Balances
2.

Ties to Trial Balance	
00047 In service	
107	\$133,787.00
47	\$133,787.00
107 Total	\$133,787.00
In service Total	\$133,787.00
00047 Total	\$133,787.00
Ties to Trial Balance	
107's in Service	107's in Service
107's not in Service	107's not in Service
108's in Service	108's in Service
108's not in Service	108's not in Service
SS Pull of 8/31/23 (0255)	
133,787.00	
3. When we pull SS (107*) for 8/31/23 of \$34,203,266.79.....that includes \$0.00 \$0.00 of Retainage is in Object 108, & \$0.00 in Object 106

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.

1. Month Number of <=202309 means this report reflects 9/30/23 Balances
2.

Ties to Trial Balance	
00047 In service	
107	\$174,528.00
47	\$174,528.00
107 Total	\$174,528.00
In service Total	\$174,528.00
00047 Total	\$174,528.00
Ties to Trial Balance	
107's in Service	107's in Service
107's not in Service	107's not in Service
108's in Service	108's in Service
108's not in Service	108's not in Service
SS Pull of 9/30/23 (0255)	
174,528.00	
3. When we pull SS (107*) for 9/30/23 of \$26,770,999.15.....that includes \$0.00 \$0.00 of Retainage is in Object 108, & \$0.00 in Object 106

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.

Jul 2023

Ties to Trial Balance	
00047 In service	
107	\$133,787.00
47	\$133,787.00
107 Total	\$133,787.00
In service Total	\$133,787.00
00047 Total	\$133,787.00
Ties to Trial Balance	
107's in Service	107's in Service
107's not in Service	107's not in Service
108's in Service	108's in Service
108's not in Service	108's not in Service
SS Pull of 7/31/23 (0255)	
133,787.00	

Aug 2023

Ties to Trial Balance	
00047 In service	
107	\$133,787.00
47	\$133,787.00
107 Total	\$133,787.00
In service Total	\$133,787.00
00047 Total	\$133,787.00
Ties to Trial Balance	
107's in Service	107's in Service
107's not in Service	107's not in Service
108's in Service	108's in Service
108's not in Service	108's not in Service
SS Pull of 8/31/23 (0255)	
133,787.00	

CRITERIA
Amount Type = Actuals
Company in 00001, 00040, 00047, 00048
Cost Center in T1, 47, 48
Leader Type = AA
Month Number = 202308
Object in 0255, 0265

Sep 2023

Ties to Trial Balance	
00047 In service	
107	\$174,528.00
47	\$174,528.00
107 Total	\$174,528.00
In service Total	\$174,528.00
00047 Total	\$174,528.00
Ties to Trial Balance	
107's in Service	107's in Service
107's not in Service	107's not in Service
108's in Service	108's in Service
108's not in Service	108's not in Service
SS Pull of 9/30/23 (0255)	
174,528.00	

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.

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	Year 2023
CNG Consolidated (C)													
Operating Revenue s													
Sales for Resale	0	0	0	0	0	0	0	0	0	0	0	0	0
Retail Revenue	70,487,066	61,508,634	54,480,888	37,322,945	20,554,346	17,341,544	11,392,960	13,363,187	17,135,526	33,749,820	55,468,903	71,492,452	464,298,279
Margin Sharing Adjustment (MSA)	0	0	0	0	0	0	0	0	0	0	0	0	0
Reserve for Refunds	190,808	140,501	1,137,599	180,036	(17,039)	(20,494)	(31,424)	(20,595)	(6,391)	0	0	0	1,553,081
Transportation Revenues	2,938,494	2,715,262	3,093,737	2,871,834	2,248,137	2,432,857	2,870,712	3,001,110	3,152,402	2,710,573	2,599,249	2,777,094	33,411,460
Revenue Adjustment	73,799	93,234	94,050	314,768	59,298	869,797	(31,753)	66,199	65,911	83,333	83,333	83,333	853,302
Goal Seeking Rate Relief	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Revenues	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	74,532,879	501,118,042
O&M Expenses													
Purchased Gas and Propane	46,741,752	40,314,869	35,316,473	23,708,802	11,122,262	9,518,335	5,335,717	7,233,124	9,990,525	21,153,473	35,163,569	45,535,226	291,134,126
Fuel & Purchased Power - SFR	0	0	0	0	0	0	0	0	0	0	0	0	0
Fuel & Purchased Power Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
Fuel & Purchased Power Expense - 1	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Operating Expenses	0	0	0	0	0	0	0	0	0	6,464,652	6,865,833	6,874,329	20,204,814
Production Expense	(72,241)	(72,241)	(72,164)	(72,241)	(79,048)	(76,903)	(76,903)	(76,903)	108,807	8,241	8,113	8,113	(465,368)
Distribution Expense	8,142,354	6,410,264	6,976,166	6,499,980	5,978,507	7,635,783	5,690,931	6,454,493	6,515,915	0	0	0	60,304,394
Customer Accounts, Service, Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
Administrative & General	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
O&M Expense Adjustment	8,070,114	6,338,023	6,904,002	6,427,740	5,899,459	7,558,880	5,614,028	6,377,590	6,624,722	6,945,761	6,938,627	6,947,123	80,646,070
Total Other Operating Expenses	54,811,866	46,652,892	42,220,476	30,136,542	17,021,712	17,077,215	10,949,745	13,610,714	16,615,247	28,099,234	42,102,196	52,482,349	371,780,196
Other Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
Decommissioning Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation	3,315,297	3,324,229	3,332,736	3,353,148	3,358,559	3,370,259	3,379,720	3,402,406	3,418,500	3,472,544	3,494,558	3,510,635	40,732,592
Depreciation - Transportation Reclass	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortizations - Regulatory	0	0	0	0	0	0	26,027	27,675	41,239	0	0	0	94,900
Amortizations - Nonregulatory	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Amortizations - Above the Line	0	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation / Amortization Adjustme	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Depreciation & Amortization	3,315,297	3,324,229	3,332,736	3,353,148	3,358,559	3,370,259	3,405,747	3,430,081	3,459,739	3,472,544	3,494,558	3,510,635	40,827,532
Payroll Taxes	282,000	253,483	247,597	219,307	259,203	265,569	223,156	226,057	209,265	245,003	234,843	247,990	2,913,439
Property Taxes	468,540	468,540	468,540	(10,330)	468,540	468,743	458,759	12,196	402,932	415,979	415,979	415,979	4,454,337
Other Taxes	3,164	3,030	14,811	3,579	5,427	5,265	7,421	4,990	4,644	7,425	7,425	7,425	74,605
Revenue/Franchise Tax	6,420,330	5,217,433	5,429,374	3,706,507	2,337,887	1,995,600	1,196,601	1,270,683	1,428,980	2,746,648	4,349,027	5,558,347	41,257,416
General / Property Tax Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
Total General & Property Taxes	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	46,699,797
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
Pretax Operating Income	8,388,971	8,538,024	7,092,741	3,280,891	(606,597)	(2,158,947)	(2,040,934)	(2,144,821)	(1,773,359)	1,556,888	7,547,458	12,310,195	39,810,518
Income Taxes:	0	0	0	0	0	0	0	0	0	0	0	0	0
Current State Tax	(1,650,174)	47,090	191,186	163,495	(18,238)	(100,019)	(111,065)	505,461	(75,753)	74,367	348,136	394,391	(231,123)
Current Federal Tax	(19,100,637)	290,458	1,938,829	1,620,858	(455,362)	(1,388,237)	(2,194,764)	5,430,916	(1,218,750)	787,815	3,575,595	4,259,016	(6,454,263)
Deferred Federal Tax	20,136,944	800,400	(1,178,098)	(1,640,513)	(367,360)	252,543	1,104,336	(6,577,781)	98,025	(1,215,445)	(2,879,902)	(2,571,227)	5,961,920
Deferred State Tax	1,789,627	97,177	(75,993)	(116,466)	(5,033)	49,225	123,779	(548,606)	35,701	(30,557)	(157,175)	(120,554)	1,041,112
Deferred Tax Adj. To Actual	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Taxes	1,175,799	1,235,085	875,924	27,373	(845,983)	(1,186,488)	(1,077,714)	(1,190,010)	(1,160,777)	(383,820)	886,683	1,961,625	317,658
Operating Income	7,213,212	7,302,939	6,216,817	3,253,517	239,386	(972,460)	(963,220)	(954,811)	(612,582)	1,940,717	6,660,774	10,168,570	39,492,860
Other Income & Deductions													
Other Interest Income	14,469	498,813	91,705	255,894	160,542	214,317	236,036	153,548	116,778	151,471	161,198	170,963	2,225,733
Interest Income on Temp Invest	0	0	0	0	0	0	0	0	0	26,508	163,639	169,717	359,863
Interest on MSA / PGA Balance	477,050	924,869	1,044,269	918,035	1,071,808	1,024,290	1,113,359	1,133,792	1,106,498	1,022,038	966,937	892,467	11,694,611
Equity Earnings of Subs	0	0	0	0	0	0	0	0	0	0	0	0	0
AFUDC Equity	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Amortizations	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-utility Operations	455	1,701	2,381	1,784	464	306	(853)	3,504	0	0	0	0	9,742
Storage & Demand Return	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Income	302,508	(173,590)	170,788	(6,935)	(33,029)	177,988	257,626	(62,812)	(142,620)	34,127	34,127	34,127	592,302
Other Income - Gains & Losses	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Deductions	(80,045)	(186,255)	(53,901)	(75,953)	27,670	(125,222)	(41,392)	(32,636)	(166,068)	(52,500)	(65,000)	(44,200)	(895,501)
Total Other Income & Deductions	714,436	1,064,737	1,255,241	1,092,826	1,227,456	1,291,679	1,564,776	1,195,395	914,587	1,181,643	1,260,901	1,223,073	13,986,750
Income Tax Below the Line													
State Tax Current Below	14,527	23,076	17,797	21,403	23,765	23,730	24,436	22,958	20,684	15,089	16,640	16,162	240,267
Federal Tax Current Below	165,971	263,646	209,335	244,537	271,538	271,117	279,187	262,297	236,334	254,459	270,778	262,934	2,986,101
Total Deferred Taxes Below	5,312	3,086	(2,707)	3,052	3,670	5,060	2,617	3,917	4,520	0	0	0	29,867
ITC Amortization	(3,502)	(3,502)	(3,502)	(3,502)	(3,502)	(3,502)	(3,502)	(3,502)	(3,502)	(3,502)	(3,502)	(3,502)	(42,020)
Total Taxes Below the Line	182,308	287,206	215,364	265,490	295,451	296,406	302,738	285,670	258,027	266,046	283,915	275,594	3,214,215
Total Other Income & Deductions	532,128	777,531	1,039,877	827,335	932,005	995,273	1,262,039	909,725	656,560	915,597	976,986	947,479	10,772,535
Interest Expense:													
Short Term Interest Expense	708,514	730,298	855,393	825,473	852,988	834,744	890,313	908,230	883,419	28,999	0	0	7,518,370
Interest - Debt Investment Offset	0	0	0	0	0	0	0	0	0	0	0	0	0
Long Term Interest Expense	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	21,096,557
MSA / PGA Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Tax Interest	66	105	9,497	205	182	12,915	445	689	13,768	12,411	12,008	12,431	74,819
Other Interest Expense	27,138	9,242	21,067	21,067	21,067	21,067	21,067	21,067	8,236	8,236	8,236	8,236	208,550
AFUDC Debt	(143,638)	(138,119)	(136,263)	(129,948)	(140,667)	(163,293)	(197,269)	(142,991)	(77,818)	(116,648)	(187,613)	(212,172)	(1,766,443)
Total Interest Expense	2,136,676	2,023,062	<										

BS Updated 10/23/23

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
LPFE - Low-Level Planning Entity Total													
Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
Utility Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
Utility Plant in Service	1,367,051,988	1,372,434,289	1,381,149,676	1,384,483,985	1,389,786,602	1,393,206,779	1,407,244,798	1,415,550,272	1,435,406,013	1,445,289,762	1,453,936,644	1,478,246,044	1,478,246,044
CWP - Total	26,643,972	27,332,627	26,005,260	30,708,170	32,540,371	38,810,470	31,004,440	34,203,327	26,770,999	35,883,649	48,798,691	28,695,988	28,695,988
Non-Ratebase ARO	26,039,614	26,030,614	26,218,847	26,218,847	26,218,847	26,218,847	26,218,847	26,218,847	26,218,847	26,218,847	26,218,847	26,218,847	26,218,847
Less: Accumulated Depreciation	(430,393,531)	(432,285,477)	(432,961,923)	(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	993,512,053	1,000,411,861	1,006,077,878	1,010,861,311	1,018,948,338	1,024,323,101	1,033,952,586	1,044,808,158	1,060,985,143	1,074,524,032	1,081,569,626	1,081,569,626
Non-Utility Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Utility Plant in Service	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
CWP - Total	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Investments	10,853,146	10,794,138	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	10,794,138	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
Current Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash with Trustee	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Cash Investments	11,042,190	3,485,044	3,483,177	6,091,660	20,320,898	8,045,904	92,543	700,468	832,924	13,304,533	73,969,541	16,545,968	16,545,968
Accounts Receivable - Intercompany	247,997	177,542	177,542	180,901	(6,999)	47,574	47,574	21,496	0	0	0	0	0
Accounts Receivable	95,781,339	91,000,987	82,672,457	64,178,847	37,784,989	31,906,866	23,960,295	57,466,080	25,502,329	35,296,830	64,644,780	79,407,082	79,407,082
Accrued Unbilled Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
Gas in Underground Storage	2,416,482	2,233,845	847,797	991,737	1,280,746	1,469,298	1,431,467	2,005,638	2,102,760	2,102,760	2,102,760	(2,028,617)	(2,028,617)
Imbalance Gas	1,194,799	355,304	328,663	58,697	83,107	128,256	192,838	182,597	678,103	678,103	678,103	678,103	678,103
Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
Fuel Stores	0	0	0	0	0	0	0	0	0	0	0	0	0
Margin Sharing Adjustment (MSA)	0	0	0	0	0	0	0	0	0	0	0	0	0
Prepayments and Other Current Assets	44,523,998	34,946,700	31,668,991	22,178,531	26,520,857	26,531,113	30,739,232	27,954,435	30,378,132	33,004,065	46,009,999	71,367,357	71,367,357
Deferred Gas Cost (PGA)	181,595,640	185,415,362	178,908,488	170,977,416	168,566,884	167,208,980	170,135,424	171,352,568	170,355,128	165,206,281	152,153,514	140,586,703	140,586,703
Total Current Assets	437,807,482	317,614,784	298,087,115	264,657,190	254,552,492	235,338,988	226,599,373	259,683,283	229,849,376	249,592,573	339,378,698	306,556,596	306,556,596
Deferred Debits	0	0	0	0	0	0	0	0	0	0	0	0	0
Unamort Debt Expense	1,717,115	1,713,485	1,697,406	1,681,327	1,665,249	1,649,170	1,633,092	1,617,013	1,600,935	1,592,698	1,584,462	1,576,226	1,576,226
Goodwill	0	0	0	0	0	0	0	0	0	0	0	0	0
Regulatory Assets - Rate-making	0	0	0	0	0	0	0	0	0	0	0	0	0
Regulatory Assets - Non Current	0	0	0	0	0	0	0	0	0	0	0	0	0
Derivative Assets - Non Current	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Deferred Debits	107,072,047	107,224,327	139,741,146	140,708,234	141,093,284	145,643,732	147,887,148	183,886,136	187,978,971	187,978,971	187,978,971	187,978,971	187,978,971
Total Deferred Debits	108,789,762	108,937,812	141,438,552	142,389,561	142,756,532	147,292,922	149,520,239	185,579,933	189,571,071	189,571,071	189,563,434	189,555,197	189,555,197
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	0	0	0	0	0	0	0	0	0	0	0	0	0
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	358,117,553	358,117,553	358,117,553	358,117,553	358,117,553	358,117,553	358,117,553	358,117,553	358,117,553	383,117,553	383,117,553	408,117,553	408,117,553
Treasury Stock	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Comprehensive Income	68,970,642	72,169,242	77,238,428	79,167,012	73,729,958	71,623,112	69,782,864	64,240,012	61,843,397	62,427,942	63,849,329	72,333,758	72,333,758
Retained Earnings- Sub	427,089,195	430,287,795	435,356,981	437,285,565	431,848,511	429,741,675	427,901,417	422,358,565	419,961,950	445,546,496	446,967,882	480,452,311	480,452,311
Preferred Stock	0	0	0	0	0	0	0	0	0	0	0	0	0
Long Term Debt	523,748,783	523,756,614	523,764,446	523,772,277	523,780,108	523,787,939	523,795,771	523,803,602	523,811,433	523,811,433	523,811,433	523,811,433	523,811,433
Short Term Debt	0	800,000	10,700,000	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Payable - Intercompany	5,709,857	4,704,643	2,469,626	3,722,145	3,285,552	5,101,158	3,774,230	3,438,396	2,312,047	2,312,047	2,312,047	2,312,047	2,312,047
Accounts Payable	169,524,707	51,966,517	38,799,050	25,996,040	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	12,870,911	12,749,510	12,584,500	6,889,496	6,303,118	6,107,851	5,044,296	4,623,554	5,234,169	5,556,779	7,366,469	11,718,378	11,718,378
Current Income Taxes Payable	0	0	0	0	0	0	0	685,906	4,645,926	5,780,657	9,991,833	12,802,178	12,802,178
Dividends Declared	0	2,855,000	2,855,000	0	0	3,577,000	0	3,255,000	3,255,000	3,577,000	3,577,000	3,577,000	3,577,000
Consumer Deposits	211,359	237,155	262,455	274,340	294,682	326,197	338,624	350,784	370,600	370,600	370,600	370,600	370,600
Accrued Compensation	2,241,388	1,836,831	2,263,490	2,369,318	2,846,735	1,962,311	2,141,910	2,557,424	3,406,071	20,136,698	8,125,195	(10,796,332)	(10,796,332)
Miscellaneous Current Liabilities	23,921,167	23,441,871	21,500,208	24,296,064	23,258,383	22,773,800	23,146,374	24,424,990	26,997,833	28,212,233	29,414,000	26,799,375	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	73,358,839	94,681,361	99,622,900	93,054,579	93,054,579
Deferred Credits	0	0	0	0	0	0	0	0	0	0	0	0	0
Customer Advances	317,670	317,670	320,379	320,379	321,910	321,910	321,910	325,941	217,345	217,345	217,345	217,345	217,345
Accumulated Deferred ITC	72,352	68,850	65,348	61,847	58,345	54,844	51,342	47,841	44,339	40,837	37,335	33,833	33,833
Accum. Provision - Non-ARO	164,278,773	165,232,383	166,541,412	167,457,002	168,170,049	168,960,950	169,894,412	170,838,814	171,869,896	171,869,896	171,869,896	171,869,896	171,869,896
Other Deferred Credits	(60,376,099)	(61,048,379)	(40,598,637)	(40,750,507)	(41,238,051)	(43,799,928)	(44,330,904)	(32,788,258)	(30,207,809)	(30,213,428)	(30,218,997)	(30,224,566)	(30,224,566)
Other Regulatory Liabilities	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Regulatory Liab - Rate-making	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
Derivative Liabilities - Non Current	0	0	0	0	0	0	0	0	0	0	0	0	0
MT Decommissioning	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Deferred Credits	256,251,522	256,799,811	279,817,234	280,809,026	281,060,076	279,389,451	280,033,322	329,404,386	332,740,432	332,731,			

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	Jan 2023	Jan 2023	Jan 2023	Jan 2023	Jan 2023	Jan 2023	Jan 2023	Jan 2023	Jan 2023	Jan 2023	Jan 2023	Jan 2023
Issue Day	15	15	15	15	15	15	15	15	15	15	15	15	15
Retire Date	Dec 2023	Dec 2023	Dec 2023	Dec 2023	Dec 2023	Dec 2023	Dec 2023	Dec 2023	Dec 2023	Dec 2023	Dec 2023	Dec 2023	Dec 2023
Retire Day	14	14	14	14	14	14	14	14	14	14	14	14	14
Sink Day	15	15	15	15	15	15	15	15	15	15	15	15	15
Interest Payment Month	2	2	2	2	2	2	2	2	2	2	2	2	2
Number of Months Between Payments	1	1	1	1	1	1	1	1	1	1	1	1	1
Bond Payment Switch From Interval Schedule	1	1	1	1	1	1	1	1	1	1	1	1	1
Interest Rate (Fixed)	7	7	7	7	7	7	7	7	7	7	7	7	7
Fixed (0) or Variable (non-zero)	0	0	0	0	0	0	0	0	0	0	0	0	0
New Issue Principal	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	150,000,000	150,000,000
New Issue Cost (Percent)	0	0	0	0	0	0	0	0	0	0	0	0	0
Issue Discount	0	0	0	0	0	0	0	0	0	0	0	0	0
Reacquisition Loss Percent	0	0	0	0	0	0	0	0	0	0	0	0	0
Reacquisition Amortization Life (Months)	0	0	0	0	0	0	0	0	0	0	0	0	0
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:													
Variable Rate	0	0	0	0	0	0	0	0	0	0	0	0	0
Sinking Fund Payment	0	0	0	0	0	0	0	0	0	0	0	0	0
Reacquisition Principal Amount	0	0	0	0	0	0	0	0	0	0	0	0	0
Reacquisition Loss (Gain)	0	0	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	0
Other Fee Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
Payment Switch	0	0	0	0	0	0	0	0	0	0	0	0	0
Beginning Balance:													
Principal Outstanding	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
Unamortized Issue Cost	0	0	0	0	0	0	0	0	0	0	0	0	0
Unamortized Discount (Premium)	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Payable	0	421,875	421,875	421,875	421,875	421,875	421,875	421,875	421,875	421,875	421,875	421,875	0
Principal Due within 12 Months	0	0	0	0	0	0	0	0	0	0	0	0	0
Principal Due Long-Term	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
Current Period Activity:													
Amortization													
Amortization of Issue Cost	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization of Discount (Premium)	0	0	0	0	0	0	0	0	0	0	0	0	0
Unamortized Issue Costs Including New Issue	0	0	0	0	0	0	0	0	0	0	0	0	0
New Issue	1	0	0	0	0	0	0	0	0	0	0	0	1
New Issue - Principal	150,000,000	0	0	0	0	0	0	0	0	0	0	0	150,000,000
New Issue - Issue Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
New Issue - Discount (Premium)	0	0	0	0	0	0	0	0	0	0	0	0	0
end if	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirement	0	0	0	0	0	0	0	0	0	0	0	0	0
if	0	0	0	0	0	0	0	0	0	0	0	0	1
if Retire Date	0	0	0	0	0	0	0	0	0	0	0	0	1
end if	0	0	0	0	0	0	0	0	0	0	0	0	0
if	0	0	0	0	0	0	0	0	0	0	0	0	0
Retire Day default	0	0	0	0	0	0	0	0	0	0	0	0	0
end if	0	0	0	0	0	0	0	0	0	0	0	0	0
Retire Day Used	14	14	14	14	14	14	14	14	14	14	14	14	168
if	0	0	0	0	0	0	0	0	0	0	0	0	1
Retirement amount	0	0	0	0	0	0	0	0	0	0	0	0	150,000,000
else	1	1	1	1	1	1	1	1	1	1	1	1	11
Sinking Fund Payment	0	0	0	0	0	0	0	0	0	0	0	0	0
end if	0	0	0	0	0	0	0	0	0	0	0	0	0
if	0	0	0	0	0	0	0	0	0	0	0	0	0
Sinking Day Default = 1	0	0	0	0	0	0	0	0	0	0	0	0	0
end if	0	0	0	0	0	0	0	0	0	0	0	0	0
Sink Day Used	15	15	15	15	15	15	15	15	15	15	15	15	180
Reacquisition	0	0	0	0	0	0	0	0	0	0	0	0	0
Reacquisition of Principal	0	0	0	0	0	0	0	0	0	0	0	0	0
Reacquisition loss (Gain) Percent	0	0	0	0	0	0	0	0	0	0	0	0	0
Reacquisition Loss (Gain) - Input	0	0	0	0	0	0	0	0	0	0	0	0	0
Reacquisition Loss (Gain) - Calculated	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Reacquisition Loss (Gain)	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	150,000,000
Sinking Funds + Retirements + Reacquisitions + Conversion To Common	0	0	0	0	0	0	0	0	0	0	0	0	150,000,000
Transfer for Current Liability	0	0	0	0	0	0	0	0	0	0	0	0	0
Balance for Interest Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0
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	150,000,000
(+) New Issue Principal	150,000,000	0	0	0	0	0	0	0	0	0	0	0	150,000,000
(-) Retirement	0	0	0	0	0	0	0	0	0	0	0	0	150,000,000
(-) Sinking Fund Payment	0	0	0	0	0	0	0	0	0	0	0	0	0
(-) 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	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	150,000,000	0
Interest Rate Selection:	0	0	0	0	0	0	0	0	0	0	0	0	0
Fixed vs. Variable Switch (0=Fixed)	1	1	1	1	1	1	1	1	1	1	1	1	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	0	0	0	0	0	0	0	0	0	0	0	0	0
Monthly Variable Rate	0	0	0	0	0	0	0	0	0	0	0	0	0
end if	0	0	0	0	0	0	0	0	0	0	0	0	0
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)	0	0	0	0	0	0	0	0	0	0	0	0	0
if	0	0	0	0	0	0	0	0	0	0	0	0	0
Issue Day Default = 1	0	0	0	0	0	0	0	0	0	0	0	0	0
elseif	0	0	0	0	0	0	0	0	0	0	0	0	0
Issue Day Last = 30	0	0	0	0	0	0	0	0	0	0	0	0	0
else	1	1	1	1	1	1	1	1	1	1	1	1	12
Issue Day = Input	15	15	15	15	15	15	15	15	15	15	15	15	180
end if	0	0	0	0	0	0	0	0	0	0	0	0	0
Issue Day Used	15	15	15	15	15	15	15	15	15	15	15	15	180
Interest Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0
if	1	0	0	0	0	0	0	0	0	0	0	0	1
Month of Issue:	0	0	0	0	0	0	0	0	0	0	0	0	0
New Issue Amount	150,000,000	0	0	0	0	0	0	0	0	0	0	0	150,000,000
Percent of Month Outstanding - Issue	1	0	0	0	0	0	0	0	0	0	0	0	1
Interest 0 Issue Month	421,875	0	0	0	0	0	0	0	0	0	0	0	421,875
elseif	0	0	0	0	0	0	0	0	0	0	0	0	1
Month of Retirement	0	0	0	0	0	0	0	0	0	0	0	0	0
Retire Day Used	0	0	0	0	0	0	0	0	0	0	0	0	14
Percent of Month Outstanding - Retirement	0	0	0	0	0								

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

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

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.

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

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

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.

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

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

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.

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

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

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.

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

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

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.

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

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

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.