

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,
Complainant,

v.

CASCADE NATURAL GAS
CORPORATION,

Respondent.

CASCADE NATURAL GAS CORPORATION

EXHIBIT OF MICHAEL P. PARVINEN

2019 PLANT ADDITIONS NOT INCLUDED FOR RECOVERY

3/29/2019

Cascade Natural Gas Corporation
UG 19_____
2019 Plant Additions not Included for Recovery in Current Filing
Twelve Months Ended December 31, 2018

<u>Ln.</u>	A	B	C	D	E
1	2019 Non Recovered Investment from MCP-6			\$ 15,030,680.56	
2	2018 Property Tax Rate from MCP-6	1.20769%			
3	Property Tax			181,524.03	
5	Total Investment		Ln 1	15,030,680.56	
6	Depreciation Expense	0.019780831	From Exhibit No. MCP-6	297,319.35	297,319.35
7	Accumulated Depr. (Avg)		Ln 6 / 2	148,659.68	
8	Accum Tax depreciation		Ln 5 *3.75%	563,650.52	
9	Deferred Tax		(Ln 8 - Ln 6) * .21	55,929.55	
10	Accum Def Tax (Avg)		Ln 9 / 2	27,964.77	
11	FIT		Ln 6 * .21		62,437.06
12	Rate Bate			14,854,056.11	
13	Rate Base		14,854,056		
14	ROR from MCP-3		7.728%		
15	Increased NOI on Rate Base		1,147,921		
16	Increase NOI from above		234,882		
17	Net NOI Increase		1,382,804		
18	Conversion Factor from MCP-4		0.75554308		
19	Revenue Requirement to Cover Regulatory Lag		\$1,830,212		