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September 30, 2020

**VIA ELECTRONIC FILING**

Attention: Filing Center  
Public Utility Commission of Oregon  
201 High Street SE, Suite 100  
P.O. Box 1088  
Salem, Oregon 97308-1088

**Re: Docket UG 390 – Cascade Request for a General Rate Revision**

Attention Filing Center:

Attached for filing in the above-captioned docket is the Parties' Third Stipulation resolving all remaining issues.

Please contact this office with any questions.

Sincerely,

Alisha Till  
Paralegal

Attachment

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**UG 390**

In the Matter of

CASCADE NATURAL GAS  
CORPORATION

Application for a General Rate Revision.

**THIRD STIPULATION RESOLVING ALL  
REMAINING ISSUES**

**I. INTRODUCTION**

1           This Third Stipulation (“Stipulation”) is entered to resolve all issues remaining in this  
2 docket. The parties to this Stipulation are Cascade Natural Gas Corporation (“Cascade” or  
3 “Company”), Public Utility Commission of Oregon Staff (“Staff”), the Oregon Citizens’ Utility  
4 Board (“CUB”), and the Alliance of Western Energy Consumers (“AWEC”) (individually,  
5 “Stipulating Party,” and collectively, “Stipulating Parties”). The Stipulating Parties are the only  
6 parties to this proceeding and expect that with the filing of this Stipulation and the Supporting  
7 Testimony, all issues raised by all parties to this proceeding are fully resolved and presented  
8 for the approval of the Public Utility Commission of Oregon (“Commission”).

**II. BACKGROUND**

9           On March 31, 2020, Cascade filed a request for a general rate increase and revised  
10 tariff sheets to become effective February 1, 2021 (“Initial Filing”). In the Initial Filing, the  
11 Company proposed an increase to the Company’s Oregon jurisdictional revenues of \$4.507  
12 million, or approximately 6.67 percent over current rates.<sup>1</sup> The filing was suspended by the  
13 Commission on April 7, 2020, per its Order No. 20-109. Administrative Law Judge Allan Arlow  
14 convened a Prehearing Conference on May 14, 2020.

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<sup>1</sup> Initial Filing at 1.

1 On June 2, 2020, the Stipulating Parties participated in a settlement conference to  
2 address cost of capital issues. As a result of those settlement discussions, the Stipulating  
3 Parties agreed to settle all issues in the docket regarding cost of capital, as memorialized in  
4 the First Partial Stipulation that was filed with the Commission on July 1, 2020.

5 The Stipulating Parties subsequently participated in a settlement conference on July  
6 16, 2020, regarding cost of service, rate spread, and rate design, followed by additional  
7 discussions on these same topics via email correspondence on July 21, 22, and 23, 2020.  
8 These discussions culminated in an agreement resolving rate spread and rate design in this  
9 proceeding, which was memorialized in the Second Partial Stipulation that was filed on August  
10 28, 2020.

11 On August 18 and 19, 2020, the Stipulating Parties participated in additional  
12 settlement discussions regarding all remaining issues in the docket. Through these  
13 discussions, the Stipulating Parties agreed to settle all remaining issues. This Third  
14 Stipulation memorializes the Stipulating Parties' agreements.

### III. TERMS OF AGREEMENT

15 The Stipulation resolves the issues addressed below:

16 1. Revenue Requirement. The Stipulating Parties agree that the total increase in  
17 Cascade's annual revenue requirement as a result of this Stipulation should be  
18 \$3,230,498.16. The annual revenue requirement increase in this proceeding is based on  
19 the Stipulating Parties' agreement that the Company's requested Oregon-allocated increase  
20 to annual revenue requirement shall be reduced by a total of \$1,277,343.78 from the Initial  
21 Filing amount of \$4,507,841.93 based on the following overall revenue impact adjustments<sup>2</sup>:

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<sup>2</sup> Appendix A is Staff's Revenue Requirement Model reflecting the agreed-upon adjustments and revenue requirement.

- 1 (a) Other Gas Supply Expense. Reduction to revenue requirement of  
2 \$21,661.34;
- 3 (b) Distribution O&M Expense. Reduction to revenue requirement of  
4 \$22,147.17;
- 5 (c) Rate Case Expense. Reduction to revenue requirement of \$51,863.43;
- 6 (d) Wages and Salaries. Reduction to revenue requirement of  
7 \$496,718.13;
- 8 (e) Advertising Expense. Reduction to revenue requirement of \$4,080.43;
- 9 (f) Pension Expense. Reduction to revenue requirement of \$24,365.37;
- 10 (g) Utility Plant. Reduction to revenue requirement of \$219,478.74;
- 11 (h) Protected EDIT. Reduction to revenue requirement of \$30,162.88;
- 12 (i) Other Income (Unprotected Excess Deferred Income Taxes).  
13 Reduction to revenue requirement of \$16,753.09;
- 14 (j) Taxes Other than Income - Corporate Activity Tax. Increase to revenue  
15 requirement of \$257,873.04;
- 16 (k) Impact of Depreciation Settlement Reached in Docket UM 2073.  
17 Reduction to revenue requirement of \$376,114.50;
- 18 (l) Depreciation Final Utility Plant in Rate Base. Reduction to revenue  
19 requirement of \$102,711.84;
- 20 (m) Meals and Entertainment. Reduction to revenue requirement of  
21 \$163,687.64;
- 22 (n) First Stipulation, Cost of Capital. Reduction to revenue requirement of  
23 \$7,496.42;
- 24 (o) Interest Sync based on Cost of Long-term Debt in First Stipulation.  
25 Increase to revenue requirement of \$2,024.15; and

1 (p) Conversion Factor. Public Utility Commission of Oregon  
2 (“Commission”) fee of 0.0035, franchise fee of 0.02372, and Staff’s application of state income  
3 tax multiplied by revenue percentage net of revenue sensitive items.

4 2. Policy and Process Changes. The Stipulating Parties further agree to the  
5 following policy and process changes:

6 (a) Officer Attestations. Cascade will provide officer attestations  
7 confirming that all capital investments remaining in the case are in service prior to the rate  
8 effective date of February 1, 2021. Appendix B is a list of the capital projects proposed for  
9 inclusion in rate base that have not been completed as of the date of this filing.

10 (b) Documentation Supporting Capital Investments. Beginning with  
11 Cascade’s next general rate case, the Company will provide support for all individual capital  
12 investments occurring in 2020 and thereafter that are estimated to cost more than \$150,000,  
13 including detailed documentation providing the justification for the investment, a project  
14 summary, a demand study/analysis, the costs, the alternatives considered, and the rationale  
15 for the investment.

16 (c) Residential Customer Deposits. Cascade agrees to a two-year  
17 extension (until April 1, 2023) of the current pilot program under which residential customer  
18 deposits are suspended.

19 (d) Decoupling Adjustment. Cascade agrees to separate out the  
20 amortization of its conservation and weather variances by rate class, between Schedule 101  
21 (Residential) and Schedule 104 (Commercial), beginning with its annual filing that will be  
22 effective November 1, 2021.

23 (e) Agreement to Workshop. Cascade agrees to participate in a workshop  
24 to provide additional information and support regarding documentation for capital investments,  
25 rate case adjustments, and allocation practices.

1           3.    The Stipulating Parties recommend and request that the Commission approve  
2   the revenue requirement and other terms discussed herein as appropriate and reasonable.

3           4.    The Stipulating Parties agree that this Stipulation is in the public interest, and  
4   will result in rates that are fair, just, and reasonable, consistent with the standard in  
5   ORS 756.040.

6           5.    This Stipulation sets forth the entire agreement between the Stipulating Parties  
7   and supersedes any and all prior communications, understandings, or agreements, oral or  
8   written, between the Stipulating Parties pertaining to the subject matter of this Stipulation.

9           6.    This Stipulation will be offered into the record as evidence pursuant to  
10   OAR 860-001-350(7). The Stipulating Parties agree to support this Stipulation throughout  
11   this proceeding and any appeal, provide witnesses to sponsor this Stipulation at hearing,  
12   and recommend that the Commission issue an order adopting the Stipulation. The  
13   Stipulating Parties also agree to cooperate in drafting and submitting joint testimony in  
14   support of the Stipulation in accordance with OAR 860-001-0350(7).

15          7.    If this Stipulation is challenged, the Stipulating Parties agree that they will  
16   continue to support the Commission's adoption of the terms of this Stipulation. The  
17   Stipulating Parties agree to cooperate in cross-examination and put on such a case as they  
18   deem appropriate to respond fully to the issues presented, which may include raising issues  
19   that are incorporated in the settlements embodied in this Stipulation.

20          8.    The Stipulating Parties have negotiated this Stipulation as an integrated  
21   document. If the Commission rejects all or any material portion of this Stipulation or imposes  
22   additional material conditions in approving this Stipulation, any of the Stipulating Parties are  
23   entitled to withdraw from the Stipulation or exercise any other rights provided in OAR 860-  
24   001-0350(9). The Stipulating Parties agree that if the Commission issues an order rejecting  
25   all or any material portion of this Stipulation or imposes additional material conditions in

1 approving this Stipulation, the Stipulating Parties will meet in good faith within ten days of  
2 the issuance of that order and discuss next steps. A Stipulating Party may withdraw from  
3 the Stipulation after this meeting by providing written notice to the Commission and to the  
4 other Stipulating Parties.

5 9. By entering into this Stipulation, no Stipulating Party approves, admits, or  
6 consents to the facts, principles, methods, or theories employed by any other Stipulating  
7 Party in arriving at the terms of this Stipulation, other than those specifically identified in the  
8 body of this Stipulation. No Stipulating Party shall be deemed to have agreed that any  
9 provision of this Stipulation is appropriate for resolving issues in any other proceeding,  
10 except as specifically identified in this Stipulation.

11 10. This Stipulation is not enforceable by any Stipulating Party unless and until  
12 adopted by the Commission in a final order. Each signatory to this Stipulation avers that  
13 they are signing this Stipulation in good faith and that they intend to abide by the terms of  
14 this Stipulation unless and until the Stipulation is rejected or adopted only in part by the  
15 Commission. The Stipulating Parties agree that the Commission has exclusive jurisdiction  
16 to enforce or modify the Stipulation. If the Commission rejects or modifies this Stipulation,  
17 the Stipulating Parties reserve the right to seek reconsideration or rehearing of the  
18 Commission order under ORS 756.561 and OAR 860-001-0720 or to appeal the  
19 Commission order under ORS 756.610.

20 11. This Stipulation may be executed in counterparts and each signed counterpart  
21 shall constitute an original document. Given the circumstances surrounding physical access  
22 to facsimile or other forms of signature due to the COVID-19 pandemic, the Stipulating  
23 Parties further agree that any electronically generated Stipulating Party signatures are valid  
24 and binding to the same extent as an original signature.

1 This Stipulation is entered into by each Stipulating Party on the date entered below  
2 such Stipulating Party's signature.

DATED this \_\_\_ day of September 2020

CASCADE NATURAL GAS  
CORPORATION

PUBLIC UTILITY COMMISSION OF  
OREGON STAFF

By: *Lisa R. Kerner*

By: \_\_\_\_\_

Date: 9/30/2020

Date: \_\_\_\_\_

OREGON CITIZENS' UTILITY BOARD

ALLIANCE OF WESTERN ENERGY  
CONSUMERS

By: \_\_\_\_\_

By: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_



1            This Stipulation is entered into by each Stipulating Party on the date entered below  
2 such Stipulating Party's signature.

DATED this \_\_ day of September 2020

CASCADE NATURAL GAS  
CORPORATION

PUBLIC UTILITY COMMISSION OF  
OREGON STAFF

By: \_\_\_\_\_

By: Stephanie Andrus

Date: \_\_\_\_\_

Date: September 30, 2020

OREGON CITIZENS' UTILITY BOARD

ALLIANCE OF WESTERN ENERGY  
CONSUMERS

By: \_\_\_\_\_

By: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

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2 such Stipulating Party's signature.

DATED this \_\_ day of September 2020

CASCADE NATURAL GAS  
CORPORATION

PUBLIC UTILITY COMMISSION OF  
OREGON STAFF

By: \_\_\_\_\_

By: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

OREGON CITIZENS' UTILITY BOARD

ALLIANCE OF WESTERN ENERGY  
CONSUMERS

By:  \_\_\_\_\_

By: \_\_\_\_\_

Date: 9/30/20 \_\_\_\_\_

Date: \_\_\_\_\_

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DATED this \_\_\_ day of September 2020

CASCADE NATURAL GAS  
CORPORATION

PUBLIC UTILITY COMMISSION OF  
OREGON STAFF

By: \_\_\_\_\_

By: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

OREGON CITIZENS' UTILITY BOARD

ALLIANCE OF WESTERN ENERGY  
CONSUMERS

By: \_\_\_\_\_

By:  \_\_\_\_\_

Date: \_\_\_\_\_

Date: 09-30-2020

BEFORE THE  
PUBLIC UTILITY COMMISSION OF OREGON  
DOCKET NO. UG 390  
Cascade Natural Gas Corporation  
THIRD STIPULATION

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**Staff's Revenue Requirement Model**

**Appendix A**

September 30, 2020

**Cascade Natural Gas  
UG 390  
Twelve Months Ended December 31, 2020**

	2019 Results Per Company Filing	Summary of Adjustments	2020 Test Year Adjusted Total	Company Filed Required Change for Reasonable Return	Company Filed 2020 Results at Reasonable Return	Staff Adjustments to Company 2020 Results	Staff Adjusted 2020 Company Results (3) + (6)	Staff Required Change for Reasonable Return	Staff Results at Reasonable Return (7) + (8)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
<b>SUMMARY SHEET</b>										
1	Operating Revenues									
2	General Business	62,668,726	268,828	62,937,554	4,507,842	67,445,396	(11,677)	62,925,878	3,230,498	66,156,376
3	Transportation	4,432,276	238,781	4,671,057	-	4,671,057	-	4,671,057	-	4,671,057
4	Other Revenues	(30,415)	-	(30,415)	-	(30,415)	268,153	237,738	-	237,738
5	<b>Total Operating Revenues</b>	<b>67,070,587</b>	<b>507,609</b>	<b>67,578,196</b>	<b>4,507,842</b>	<b>72,086,038</b>	<b>256,476</b>	<b>67,834,673</b>	<b>3,230,498</b>	<b>71,065,171</b>
6	Operating Expenses									
7	Gas Purchased	31,489,133	(907,676)	30,581,457	-	30,581,457	-	30,581,457	-	30,581,457
8	Production	110,977	1,998	112,974	-	112,974	(21,000)	91,974	-	91,974
9	Distribution	6,651,691	59,116	6,710,807	-	6,710,807	(21,471)	6,689,336	-	6,689,336
10	Customer Accounts	1,907,206	34,510	1,941,716	15,357	1,957,073	874	1,942,590	11,005	1,953,595
11	Customer Service	307,924	-	307,924	-	307,924	-	307,924	-	307,924
12	Sales	2,074	(7,718)	(5,644)	-	(5,644)	-	(5,644)	-	(5,644)
13	Administrative and General	6,254,289	(245,178)	6,009,112	-	6,009,112	(706,182)	5,302,929	-	5,302,929
14	<b>Total Operation &amp; Maintenance</b>	<b>46,723,293</b>	<b>(1,064,947)</b>	<b>45,658,345</b>	<b>15,357</b>	<b>45,673,702</b>	<b>(747,780)</b>	<b>44,910,566</b>	<b>11,005</b>	<b>44,921,571</b>
15	Depreciation & Amortization	7,772,990	1,664,373	9,437,362	-	9,437,362	(496,274)	8,941,088	-	8,941,088
16	Taxes Other than Income	5,734,175	267,549	6,001,723	-	6,001,723	493,725	6,495,448	-	6,495,448
17	Revenue Taxes (Franchise Addon & ODOE)	-	-	0	122,271	122,271	6,957	6,957	87,624	94,581
18	State & Federal Income Taxes	191,406	88,759	280,165	1,188,396	1,468,561	287,557	567,722	845,730	1,413,452
19	<b>Total Operating Expenses</b>	<b>60,421,863</b>	<b>955,733</b>	<b>61,377,596</b>	<b>1,326,024</b>	<b>62,703,620</b>	<b>(455,816)</b>	<b>60,921,780</b>	<b>944,359</b>	<b>61,866,139</b>
20	<b>Net Operating Revenues</b>	<b>6,648,724</b>	<b>(448,124)</b>	<b>6,200,600</b>	<b>3,181,818</b>	<b>9,382,418</b>	<b>712,293</b>	<b>6,912,893</b>	<b>2,286,139</b>	<b>9,199,032</b>
21	<b>Average Rate Base</b>									
22	Utility Plant in Service	254,933,050	22,119,221	277,052,271	-	277,052,271	(2,550,549)	274,501,722	-	274,501,722
23	Less: Accumulated Depreciation & Amortization	(109,428,349)	(9,437,362)	(118,865,711)	-	(118,865,711)	-	(118,865,711)	-	(118,865,711)
24	Accumulated Deferred Income Taxes	(27,470,311)	(20,545)	(27,490,856)	-	(27,490,856)	32,067	(27,458,789)	-	(27,458,789)
25	Accumulated Deferred Inv. Tax Credit	-	-	-	-	-	-	-	-	-
26	<b>Net Utility Plant</b>	<b>118,034,390</b>	<b>12,661,313</b>	<b>130,695,703</b>	<b>-</b>	<b>130,695,703</b>	<b>(2,518,482)</b>	<b>128,177,222</b>	<b>-</b>	<b>128,177,222</b>
27	Plant Held for Future Use	-	-	-	-	-	-	-	-	-
28	Acquisition Adjustments	-	-	-	-	-	-	-	-	-
29	Working Capital	2,358,018	-	2,358,018	-	2,358,018	-	2,358,018	-	2,358,018
30	Fuel Stock	-	-	-	-	-	-	-	-	-
31	Materials & Supplies	-	-	-	-	-	-	-	-	-
32	Customer Advances for Construction	(440,037)	-	(440,037)	-	(440,037)	-	(440,037)	-	(440,037)
33	Weatherization Loans	-	-	-	-	-	-	-	-	-
34	Prepayments	-	-	-	-	-	-	-	-	-
35	Misc. Deferred Debits & Credits	-	-	-	-	-	-	-	-	-
36	Misc. Rate Base Additions/(Deductions)	-	-	-	-	-	-	-	-	-
37	<b>Total Average Rate Base</b>	<b>119,952,371</b>	<b>12,661,313</b>	<b>132,613,684</b>	<b>-</b>	<b>132,613,684</b>	<b>(2,518,482)</b>	<b>130,095,203</b>	<b>-</b>	<b>130,095,203</b>
38	Rate of Return	5.543%		4.676%		7.075%		5.314%		7.071%
39	Implied Return on Equity	4.601%		4.601%		9.400%		5.885%		9.400%

BEFORE THE  
PUBLIC UTILITY COMMISSION OF OREGON  
DOCKET NO. UG 390  
Cascade Natural Gas Corporation

THIRD STIPULATION

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**List of Capital Projects for  
Inclusion in Attestations  
Appendix B**

September 30, 2020

**Cascade Natural Gas Corporation**  
**2020 PLANT ADDITIONS**  
**UG 390**  
**Twelve Months Ended December 31, 2019**

Line No.	Function	Description	Account No.	2020 Total - Figures exported from "Power Plan" the company's budget and plant accounting software	OR Alloc	OR
1	Gas Intangible	FP-200064 UG-Customer Self Service Web/IVR	303.00	178,531.96	24.83%	44,329.49
2	Gas Intangible	FP-200663 UG-GIS Enhancements	303.00	87,032.79	24.83%	21,610.24
3	Gas Intangible	FP-302621 UG-LV Customer Website-CNG	303.00	50,930.43	24.83%	12,646.03
4	Gas Intangible	FP-316019 UG-GIS ESRI System Upgrade	303.00	346,857.72	24.83%	86,124.77
5		FP-316047 UG-GIS Landbase Repl and Enhanc	303.00	315,348.35	24.83%	78,301.00
6	Gas Intangible	FP-316102 UG-GIS Pipeline Inspection System	303.00	158,747.54	24.83%	39,417.01
7	Gas Intangible	FP-316182 UG-CC&B Upgrade to 2.6+	303.00	1,028,923.52	24.83%	255,481.71
8	Gas Intangible	FP-316284 GIS High Acc Trans Line Surv Enhanc	303.00	155,972.76	24.83%	38,728.04
9	Gas Intangible	FP-316361 UG-GAS SCADA System Enhancements	303.00	69,223.05	24.83%	17,188.08
10	Gas Intangible	FP-317617 UG-Migrate Align CNG Direct	303.00	8,476.31	24.83%	2,104.67
11	Gas Intangible	FP-317101 UG-JDEdwards AS400 to Oracle DB	303.00	63,738.72	24.83%	15,826.32
12	Gas Intangible	FP-318822 Impl myWorld Leak Survey-CNG	303.00	5,492.14	24.83%	1,363.70
13	Gas Intangible	FP-318846 UG-Impl 2Ring Dashboard for CSC-CNG	303.00	26,509.60	24.83%	6,582.33
14	Gas Intangible	FP-318893 UG-Impl GIS Offline Mobile Maps-CNG	303.00	27,529.20	24.83%	6,835.50
15		<b>Total Intangible Plant</b>		2,523,314.09		626,538.89
16		<b>RESULTS OF OPERATIONS SUMMARY SHEET</b>				
17	Gas Distribution	FP-101170 MAIN-GROWTH-OREGON	376.30	642,990.10		642,990.10
18	Gas Distribution	FP-101171 MAIN-REINFORCE-OREGON	376.10	23.44		23.44
19	Gas Distribution	FP-101172 MAIN-RELO-REPL-OREGON	376.10	15,952.83		15,952.83
20	Gas Distribution	FP-101175 R STA-RELO-REPL-OREGON	378.00	7,978.81		7,978.81
21	Gas Distribution	FP-101177 SERV-RELO-REPL-OREGON	380.30	38,600.78		38,600.78
22	Gas Distribution	FP-101180 IND M&R-GROWTH-OREGON	385.00	25,609.27		25,609.27
23	Gas Distribution	FP-101181 IND M&R-REMOVE&REPLACE-OREGON	385.00	1,711.29		1,711.29
24	Gas Distribution	FP-101210 Gas Meters-Total Company CNGC	381.00	3,919,185.28	24.83%	973,133.71
25	Gas Distribution	FP-101259 Gas Regulators-Total Company CNGC	383.00	1,320,143.48	24.83%	327,791.63
26	Gas Distribution	FP-302370 Gas Cathodic Protection - OR	376.10	275,478.16		275,478.16
27	Gas Distribution	FP-306980 ERT Replacement 2020	381.00	363,466.80	24.83%	90,248.81
28	Gas Distribution	FP-306990 PENDLETON 4" IP REINFORCEMENT	376.30	-		0.00
29	Gas Distribution	FP-306991 PENDLETON 4" HP REINFORCEMENT	376.20	-		0.00
30	Gas Distribution	FP-312013 RP; REG STA R-9 Weston	378.00	-		0.00
31	Gas Distribution	FP-316432 RP; 2" BRIDGE XING, MILTON FREEWATE	376.10	189,446.76		189,446.76
32	Gas Distribution	FP-316479 Bend River Mall Main RPL Bend	376.30	10,604.80		10,604.80
33	Gas Distribution	FP-316574 RPL; 4" HP, MADRAS PH3	376.20	2,066,432.99		2,066,432.99
34	Gas Distribution	FP-316575 MAOP; 12" HP; BEND; 5,500' PHASE 2	376.20	726,189.91		726,189.91
35	Gas Distribution	FP-316576 RPL; 6" HP, BEND HP PH3	376.20	1,800,952.04		1,600,000.00
36	Gas Distribution	FP-317586 RF-REDM-6"S-4,750'-VETERANS WY	376.20	1,295,377.66		1,295,377.66
37	Gas Distribution	FP-317660 MAIN-GROWTH-EASTERN OREGON DISTRICT	376.30	43,216.92		43,216.92
38	Gas Distribution	FP-317661 MAIN-REPL-EASTERN OREGON DISTRICT	376.30	153,389.44		153,389.44
39	Gas Distribution	FP-317662 SERV-GROWTH-EASTERN OREGON DISTRICT	380.30	146,926.20		146,926.20
40	Gas Distribution	FP-317663 SERV-REPL-EASTERN OREGON DISTRICT	380.30	74,576.30		74,576.30
41	Gas Distribution	FP-317664 MAIN-GROWTH-PENDLETON DISTRICT	376.30	280,881.48		280,881.48
42	Gas Distribution	FP-317665 MAIN-REPLACE-PENDLETON DISTRICT	376.30	153,389.44		153,389.44
43	Gas Distribution	FP-317666 SERV-GROWTH-PENDLETON DISTRICT	380.30	659,001.00		659,001.00
44	Gas Distribution	FP-317667 SERV-REPLACE-PENDLETON DISTRICT	380.30	74,576.30		74,576.30
45	Gas Distribution	FP-317754 MAIN-GROWTH-BEND DISTRICT	376.30	1,242,358.08		1,242,358.08
46	Gas Distribution	FP-317755 MAIN-REPLACE-BEND DISTRICT	376.30	153,389.44		153,389.44
47	Gas Distribution	FP-317756 SERV-GROWTH-BEND DISTRICT	380.30	2,538,751.44		2,538,751.44
48	Gas Distribution	FP-317757 SERV-REPLACE-BEND DISTRICT	380.30	74,576.30		74,576.30
49	Gas Distribution	FP-318091 HPSS Replacements CNG OR	376.30	772,070.00		772,070.00
50	Gas Distribution	FP-318099 Reg Station Growth CNG OR	378.00	593,900.00		593,900.00
51	Gas Distribution	FP-318174 Reg Station Replace CNG OR	378.00	188,170.00		188,170.00
52	Gas Distribution	FP-318184 Sys Safety & Integ Main Repl CNG OR	376.30	1,717,615.00		1,717,615.00
53	Gas Distribution	FP-318185 Sys Safety & Integ Svcs Rpl CNG OR	380.30	1,480,055.00		1,480,055.00
54	Gas Distribution	FP-318682 RF-BEND-6"S-1100'-SHEVLIN PK	376.20	772,070.00		0.00
55	Gas Distribution	FP-318684 RF-Umat-2" River Crossing	376.30	137,983.98		137,983.98
56	Gas Distribution	FP-318741 RF-BEND-6"PE-1200'-PONDEROSA ST	376.30	235,682.00		235,682.00
57	Gas Distribution	FP-318770 RF-REDM-R-VETERANS WAY-2" STD	378.00	130,658.00		130,658.00
58	Gas Distribution	FP-318785 GR-REDM-R-THORNBURG DEV-2"STD	378.00	1.00		1.00
59	Gas Distribution	FP-318790 GR-REDM-4"S-7.7MI-THORNBURG DEV	376.20	1.00		1.00
60	Gas Distribution	FP-319230 RP; 2" ST; BEND; 2,528' PH 8 SEC 2	376.30	155,849.25		(73,150.75)
61	Gas Distribution	FP-319231 RP; 3/4" SL; BEND; PH 8 SEC 2 A SER	380.30	52,653.41		52,653.41
62	Gas Distribution	FP-319249 Westgate Phase 1,2,3,4 NW MN Bend	376.30	73,130.31		73,130.31
63		<b>Total Distribution Plant</b>		23,590,516.20		19,191,372.23

Line No.	Function	Description	Account No.	2020 Total - Figures exported from "Power Plan" the company's budget and plant accounting software	OR Alloc	OR
64	Gas General	FP-101163 Gas Work Equipment-CNGC	396.20	481,087.24	24.83%	119,453.96
65	Gas General	FP-101164 IT Network Equipment-CNG	397.20	290,586.04	24.83%	72,152.51
66	Gas General	FP-101215 Gas Vehicles-CNGC	392.20	2,180,374.04	24.83%	541,386.87
67	Gas General	FP-200662 Personal Computers & Peripherals	391.30	54,854.48	24.83%	13,620.37
68	Gas General	FP-306967 District Office Access Control Sys	391.30	27,223.01	24.83%	6,759.47
69	Gas General	FP-316445 Toughbook Replacements-CNG	391.30	176,798.64	24.83%	43,899.10
70	Gas General	FP-316832 Office Structure & Eq-Kennewick GO	391.50	50,980.00	24.83%	12,658.33
71	Gas General	FP-316915 Pur replacement display devices	391.30	17,333.20	24.83%	4,303.83
72	Gas General	FP-317078 Itron Mobile Radio (IMR)-CNG	397.40	76,470.00	24.83%	18,987.50
73	Gas General	FP-317743 Tools & Minor Work Equip CNG OR	394.10	31,706.50		31,706.50
74	Gas General	FP-318192 Fixed Network Equipment-CNG	397.20	509,800.00	24.83%	126,583.34
75	Gas General	FP-318197 Gas SCADA Equipment-CNG	397.20	1,223.52	24.83%	303.80
76	Gas General	FP-318706 Repl Cisco VoIP Telephone-CNG	397.30	158,321.16	24.83%	39,311.14
77	Gas General	FP-318956 Upgrade transfer prover Bend	394.10	23,450.80		23,450.80
78	Gas General	FP-319043 Mueller Equipment	394.10	76,238.35	24.83%	18,929.98
79	Gas General	FP-319045 TAP TRUCK HYDRAULIC SYSTEM	394.10	11,422.98	24.83%	2,836.33
80	Gas General	FP-319048 Mueller Equipment	394.10	13,240.14	24.83%	3,287.53
81	Gas General	FP-319052 BUILDING UPGARDES	390.10	67,673.91	24.83%	16,803.43
82	Gas General	FP-319053 NEW WELDER YAK FAB SHOP	394.10	5,955.01	24.83%	1,478.63
83	Gas General	FP-319284 12" Mueller Shell Cutter and Stoppe	394.10	5,534.02	24.83%	1,374.10
84		<b>Total Distribution Plant</b>		4,260,273.04		1,099,287.54
85		<b>Total</b>		30,374,103.33		20,917,198.65