

Exhibit No. __ (MPP-5)
Docket No. UG-15 ____
Witness: Michael P. Parvinen

BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,
Complainant,

v.

CASCADE NATURAL GAS
CORPORATION,
Respondent.

DOCKET UG-15 ____

CASCADE NATURAL GAS CORPORATION

EXHIBIT OF MICHAEL P. PARVINEN

Summary of Proposed Adjustments to Test Year Results

December 1, 2015

Cascade Natural Gas
Proposed Adjustments to Test Year Results
Twelve Months Ended June 30, 2015

	Weather Normalization Adjustment R-1	Promotional Advertising Adjustment R-2	Restate Revenue R-3		Interest Coordination Adjustment P-1	Pro Forma Wage Adjustment P-2	AC Survey Pro Forma Adjustment P-3	Pro Forma Plant Additions P-4	Rate Case Costs P-5	CRM Investments 7/1 to 10/31/15 P-6	Pro Forma Revenue P-7	Total Adjustments
Operating Revenues												
Natural Gas Sales	\$24,018,979		(\$1,259,279)				\$0		\$0	\$0	\$1,161,853	23,921,553
Gas Transportation Revenue			191,471				0		0	0	27,885	219,356
Other Operating Revenues							0		0	0	0	0
SUBTOTAL	\$24,018,979	\$0	(\$1,067,808)		\$0	\$0	\$0	\$0	\$0	\$0	\$1,189,738	\$24,140,909
LESS: Nat. Gas/Production Costs	17,421,309											\$17,421,309
Revenue Taxes	893,506		(39,722)								44,258	\$898,042
OPERATING MARGIN	\$5,704,164	\$0	(\$1,028,086)		\$0	\$0	\$0	\$0	\$0	\$0	\$1,145,480	\$5,821,558
												\$0
Operating Expenses												\$0
Production						7,460						\$7,460
Distribution						811,720	86,281					\$898,001
Customer Accounts	\$100,241		(\$4,456)			67,522					\$4,965	\$168,272
Customer Service												\$0
Sales		(5,333)	0									(\$5,333)
Administrative and General		(62,568)	0			102,503			225,000			\$264,935
Depreciation & Amortization								455,644		133,818		\$589,462
Regulatory Debits												\$0
Taxes Other Than Income						75,674		207,512				\$283,186
State & Federal Income Taxes	1,961,373	23,765	(358,270)		50,507	(372,708)	(30,198)	(232,105)	(78,750)	(46,836)	399,180	\$1,315,959
Total Operating Expenses	2,061,614	(44,136)	(362,727)		50,507	692,171	56,083	431,051	146,250	86,982	404,145	\$3,521,941
Net Operating Revenues	\$3,642,550	\$44,136	(\$665,359)		(\$50,507)	(\$692,171)	(\$56,083)	(\$431,051)	(\$146,250)	(\$86,982)	\$741,335	\$2,299,617
Rate Base												
Total Plant in Service								17,660,611		5,186,754		\$22,847,365
Total Accumulated Depreciation								(227,822)		(194,503)		(\$422,325)
Contributions in Aid of Construction												\$0
Customer Adv. For Construction												\$0
Deferred Accumulated Income Taxes								(36,160)		(10,620)		(\$46,780)
Deferred Debits												\$0
Working Capital Allowance												\$0
TOTAL RATE BASE	\$0	\$0	\$0		\$0	\$0	\$0	\$17,396,629	\$0	\$4,981,631	\$0	\$22,378,260
Revenue Requirement Effect	(\$5,845,783)	(\$70,832)	\$1,067,808		\$81,057	\$1,110,838	\$90,005	\$2,827,034	\$234,711	\$751,038	(\$1,189,738)	(\$943,863)