

WUTC *UG-950326*
 DOCKET NO. *-951415*
 EXHIBIT # *11*

Docket No. UG-95 ____
 Exhibit ____ (JTS-2)
 Schedule 1 of 1
 Page 1 of ~~2~~ *1*

ADMIT

W/D

REJECT

Cascade Natural Gas Corporation

PROFORMA ADJUSTMENT FOR SPECIAL CONTRACT CUSTOMERS

State of Washington

Line No.	Description	Amount	
	(a)	(b)	
	Operating Revenues		
1	Proforma Therm Sales Adjustment	93,480,326	
2	Proforma Special Contract Revenue Adjustment	<u>\$ 1,078,952</u>	1/
	Operating Expenses		
3	Acct 871 - Mains & Services	\$ 2,000	
4	Acct 874 - Load Dispatching	5,157	
5	Acct 875 - Odorant	6,700	
6	Acct902 - Meter Reading	470	
7	Proforma Annual Distribution Expense	<u>\$ 14,327</u>	2/
	Proforma Annual Depreciation Expense		
8	3762 2.67%	\$ 172,110	
9	3780 3.33%	3,641	
10	3850 4.00%	10,095	
11	3972 10.00%	<u>5,253</u>	
12	Proforma Annual Depreciation Expense	<u>\$ 191,099</u>	3/
13	Proforma Annual Property Expense	\$74,701	
14	Proforma Annual Gross Revenue Fees Expense	45,801	
15	Total Taxes Other Than Income	<u>\$ 120,502</u>	4/
16	150% Declining Balance Depreciation Expense for Tax Purposes	\$ 515,726	
17	Taxable Income (Line 2 - L6 - L14 - L15)	\$ 428,397	
18	Less Interest Expense on New Rate Base (3.98% of Line 30)	<u>(267,619)</u>	
19	Net Operating Income Subject to FIT	<u>\$ 160,778</u>	
20	Federal Income Tax Rate	35%	
21	Federal Income Tax	<u>\$ 56,272</u>	5/
	Original Cost Rate Base		
22	3741	\$ 8,092	
23	3762	6,534,114	
24	3780	109,228	
25	3850	252,382	
26	3972	52,535	
27	3762 Contribution in Aid	<u>(80,000)</u>	
28	Original Plant in Service Cost	<u>\$ 6,876,351</u>	
29	Average of Monthly Averages Accum Depreciation	(95,550)	
30	Accumulated Deferred Income Taxes	<u>(56,704)</u>	
31	Proforma Average of Monthly Average Rate Base	<u>\$ 6,724,097</u>	6/

- 1/ Carried Forward To Exhibit __ (JTS-1), Schedule 1, Page 3, Column (d), Line 1
 2/ Carried Forward To Exhibit __ (JTS-1), Schedule 1, Page 3, Column (d), Line 7
 3/ Carried Forward To Exhibit __ (JTS-1), Schedule 1, Page 3, Column (d), Line 13
 4/ Carried Forward To Exhibit __ (JTS-1), Schedule 1, Page 3, Column (d), Line 15
 5/ Carried Forward To Exhibit __ (JTS-1), Schedule 1, Page 3, Column (d), Line 17
 6/ Carried Forward To Exhibit __ (JTS-1), Schedule 1, Page 3, Column (d), Line 21