

BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

GENERAL RATE APPLICATION
OF



DECEMBER 11, 1995

Exhibit of

Lamar Maxwell Dickey

Exhibit ___ (LMD-1) - Cost of Service Study

WUTC <u>UG-950326,</u>		
DOCKET NO. <u>-951415</u>		
EXHIBIT # <u>24625</u>		
ADMIT <input checked="" type="checkbox"/>	W/D <input type="checkbox"/>	REJECT <input type="checkbox"/>

Cascade Natural Gas Corporation
SUMMARY OF OPERATIONS
 State of Washington

Line No.	Name	Total Company	Residential General Service 501	Residential Optional Service 503	Space Heating Rental 545	Commercial General Service 504	Compressed Natural Gas 512	Dry Out Service 502	Gas Air Conditioning Service 541
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Rate Sched Rev	54,116,103	7,180,362	9,235,207	33,833	11,760,027	11,507	213,787	108,443
2	Other Oper Rev	69,361	27,856	29,775		10,500	6	838	112
3	B&O Tax Rev	3,970,141	627,412	731,661		1,321,987	98	17,791	12,294
4	Total Revenue	58,155,604	7,835,629	9,996,643	33,833	13,092,515	11,611	232,416	120,849
5									
6	Manf Gas Prod Exp	7,495	1,383	1,897		2,714	2	54	22
7	Dist O&M Exp	6,943,962	1,235,110	1,409,726	37,453	2,432,582	1,460	43,412	14,605
8	Cust Exp	6,200,761	2,311,477	2,489,105		976,736	1,537	69,725	10,186
9	Admin & General	11,751,921	1,719,624	2,066,688		3,056,555	2,191	60,909	21,348
10	Depr & Amort Exp	8,363,662	1,324,546	1,592,221		2,616,620	1,569	47,951	17,238
11	Taxes Oth Than Inc	9,554,852	1,473,727	1,783,229		2,889,152	1,243	46,480	24,125
12	Total Exp less Income Tax	42,822,653	8,065,866	9,342,867	37,453	11,974,360	8,001	268,532	87,523
13	Total Income Taxes	3,086,272	(443,330)	(190,348)	2,753	(319,010)	897	(26,426)	7,537
14	Return	12,246,679	213,093	844,125	(6,374)	1,437,165	2,713	(9,689)	25,789
15	Rate Base	162,049,719	23,623,566	28,521,554	(270,040)	48,348,841	28,991	861,384	316,582
16	Rate of Return	7.557%	0.902%	2.960%	2.360%	2.972%	9.359%	-1.125%	8.146%
17	Relative Rate of Return	100.00%	11.94%	39.16%	31.23%	39.33%	123.83%	-14.88%	107.79%

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Cascade Natural Gas Corporation
SUMMARY OF OPERATIONS
 State of Washington

Line No.	Name	Large Volume Service 511	Industrial General Service 505	Interrupt General Service 570	Interrupt Institution Service 577	Total Core Market	Distribution System Trans Service 663	Interr Elec General Gas Service 678	Special Contract Service 901	Optional Gas Supply Service 681-690
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Rate Sched Rev	3,164,675	1,057,618	439,296	200,843	33,405,598	12,028,573	1,494,179	7,187,753	
2	Other Oper Rev	88	124	14	6	69,320	41			
3	B&O Tax Rev	380,750	145,806	66,621	17,951	3,322,371	555,432		92,338	
4	Total Revenue	3,545,513	1,203,548	505,931	218,800	36,797,288	12,584,046	1,494,179	7,280,091	
5										
6	Manf Gas Prod Exp	1,113	310			7,495				
7	Dist O&M Exp	445,045	135,400	112,815	36,576	5,904,185	917,582	10,285	111,910	
8	Cust Exp	68,152	26,344	19,068	6,007	5,978,336	207,326	11,141	3,958	
9	Admin & General	749,922	227,770	204,875	63,885	8,173,767	3,548,807	29,348		
10	Depr & Amort Exp	611,695	185,500	148,283	46,073	6,591,697	617,965	188,038	965,962	
11	Taxes Oth Than Inc	765,597	270,041	144,313	44,944	7,442,850	1,333,877	67,904	710,221	
12	Total Exp less Income Tax	2,641,524	845,365	629,353	197,485	34,098,330	6,625,557	306,715	1,792,051	
13	Total Income Taxes	170,205	80,394	(85,899)	(4,633)	(807,860)	2,094,386	441,743	1,358,003	
14	Return	733,784	277,789	(37,524)	25,947	3,506,819	3,864,103	745,721	4,130,037	
15	Rate Base	10,846,400	3,443,027	2,652,727	826,091	119,199,123	7,337,491	3,533,616	31,979,489	
16	Rate of Return	6.765%	8.068%	-1.415%	3.141%	2.942%	52.662%	21.104%	12.915%	
17	Relative Rate of Return	89.52%	106.76%	-18.72%	41.56%	38.93%	696.84%	279.25%	170.89%	

Cascade Natural Gas Corporation
RATE BASE REPORT
 State of Washington

Line No.	Name	Description	Total Company	Residential General Service 501	Residential Optional Service 503	Space Heating Rental 545	Commercial General Service 504	Compressed Natural Gas 512	Dry Out Service 502	Gas Air Conditioning Service 541
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1		INTANGIBLE PLANT								
2	301	Organization	119,959	21,415	26,017		42,543	26	781	285
3	302	Franch & Consents	50,394	8,996	10,930		17,872	11	328	120
4	304	Land & Land Rights	45,276	8,352	11,461		16,397	10	326	135
5	305	Struct & Imprv (789)	(789)	(145)	(200)		(286)	(0)	(6)	(2)
6		PRODUCTION PLANT								
7	311	LP Gas Equip	(2,687)	(496)	(680)		(973)	(1)	(19)	(8)
8	320	Other Equip	1,828	337	463		662	0	13	5
9		TRANSMISSION PLANT								
10	365	Land & Land Rights	586,700	48,302	66,317		94,889	57	1,889	785
11	367	Mains	4,000,202	193,357	265,469		379,847	227	7,560	3,142
12	369	M&R Sta Equip	15,971	2,474	3,397		4,861	3	97	40
13	370	Commun Equip	(182)	(32)	(44)		(63)	(0)	(1)	(1)
14		DISTRIBUTION PLANT								
15	374	Land & Land Rights	2,085,497	149,311	180,618		296,729	178	5,429	1,972
16	375	Struct & Imprv	568,615	113,911	137,796		226,378	136	4,142	1,504
17	376	Mains	94,565,140	10,572,963	14,516,122		20,770,409	12,409	413,404	171,812
18	378	M&R Sta Equip - Gen	2,582,738	198,992	273,205		390,916	234	7,781	3,234
19	380	Serv	43,095,297	9,158,406	9,789,513		21,024,664	12,643	317,730	107,568
20	381	Meter	7,333,109	1,561,458	1,669,059		3,584,591	2,156	54,171	18,340
21	382	Meter Inst	4,576,109	924,932	988,669		2,123,337	1,277	32,088	10,864
22	383	House Reg	2,228,030	895,321	957,018		337,498	203	26,928	3,607
23	384	House Reg Inst	(6,905)	(2,775)	(2,966)		(1,046)	(1)	(83)	(11)
24	385	Ind M&R Sta Equip	2,212,260							
25	386	Other Prop	487,508	304,416	325,394	(270,040)	114,752	69	9,156	1,226
26		GENERAL PLANT								
27	389	Land & Land Rights	1,728,711	308,611	374,931		613,084	368	11,248	4,106
28	390	Struct & Imprv	2,670,607	476,760	579,214		947,126	568	17,377	6,343
29	391	Office Furn & Equip	662,715	118,309	143,733		235,031	141	4,312	1,574
30	392	Trans Equip	826,332	147,518	179,219		293,057	176	5,377	1,963
31	393	Stores Equip	(6,286)	(1,122)	(1,363)		(2,229)	(1)	(41)	(15)
32	394	Tools Shop & Gar Eq	973,307	173,756	211,096		345,182	207	6,333	2,312
33	395	Lab Equip	65,992	11,781	14,313		23,404	14	429	157
34	396	Power Oper Equip	(98,157)	(17,523)	(21,289)		(34,811)	(21)	(639)	(233)
35	397	Commun Equip	522,266	51,439	62,494		102,189	61	1,875	684
36	398	Misc Equip	28,299	5,052	6,138		10,036	6	184	67
37		RATE BASE OTHER								
38	252	Cust Adv for Const	(850,576)	(155,744)	(189,213)		(309,400)	(185)	(5,677)	(2,072)
39	253	Contrib in Aid of Cons	(60,589)	(11,094)	(13,478)		(22,039)	(13)	(404)	(148)
40	282-3&186	Defer Income Taxes	(13,457,363)	(2,464,100)	(2,993,630)		(4,895,155)	(2,935)	(89,811)	(32,784)
41	154	Working Capital	3,366,567	612,905	699,714		1,207,129	725	21,545	7,250
42	ADJRB	Res & Prof Rate Base Adj	1,115,137	204,186	248,066		405,634	243	7,442	2,717
43	WK03	Other Accum Deprec	18,686	3,336	4,053		6,627	4	122	44
44										
45	RB	Rate Base	162,049,719	23,623,566	28,521,554	(270,040)	48,348,841	28,991	861,384	316,582

Cascade Natural Gas Corporation
RATE BASE REPORT
 State of Washington

Line No.	Name	Description	Large Volume Service 511	Industrial General Service 505	Interruptible General Service 570	Interruptible Institutional Service 577	Total Core Market	Distribution System Trans Service 663	Interr Elec General Gas Service 678	Special Contract Service 901	Optional Gas Supply Service 681-690
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1		INTANGIBLE PLANT									
2	301	Organization	9,974	3,146	2,409	745	107,340	9,617	3,003		
3	302	Franch & Consents	4,190	1,322	1,012	313	45,093	4,040	1,261		
4	304	Land & Land Rights	6,724	1,871			45,276				
5	305	Struct & Imprv	(117)	(33)			(789)				
6		PRODUCTION PLANT									
7	311	LP Gas Equip	(399)	(111)			(2,687)				
8	320	Other Equip	271	76			1,828				
9		TRANSMISSION PLANT									
10	365	Land & Land Rights	38,947	10,842	9,181	2,665	273,873	114,964	195,301	2,562	
11	367	Mains	155,905	43,401	36,752	10,667	1,096,329	218,128	2,615,111	70,634	
12	369	M&R Sta Equip	1,995	555	470	137	14,029			1,942	
13	370	Commun Equip	(26)	(7)	(6)	(2)	(182)				
14		DISTRIBUTION PLANT									
15	374	Land & Land Rights	67,859	21,551	16,545	5,130	745,321	6,315		1,333,861	
16	375	Struct & Imprv	51,770	16,441	12,623	3,914	568,615				
17	376	Mains	8,525,069	2,373,233	2,009,647	583,297	59,948,364	5,862,634	296,420	28,457,721	
18	378	M&R Sta Equip - Gen	160,449	44,666	37,823	10,978	1,128,278	483,896	105,466	865,097	
19	380	Serv	1,278,587	803,962	367,472	150,264	43,010,808	84,489			
20	381	Meter	217,992	137,071	62,652	25,619	7,333,109				
21	382	Meter Inst	129,128	81,194	37,112	15,176	4,343,776	229,058		3,276	
22	383	House Reg	2,837	3,992	446	182	2,228,030				
23	384	House Reg Inst	(9)	(12)	(1)	(1)	(6,905)				
24	385	Ind M&R Sta Equip	508,175		131,735	38,761	678,671	296,417	150,415	1,086,757	
25	386	Other Prop	964	1,357	152	62	487,508				
26		GENERAL PLANT									
27	389	Land & Land Rights	143,727	45,334	34,711	10,731	1,546,851	138,590	43,270		
28	390	Struct & Imprv	222,037	70,034	53,624	16,577	2,389,660	214,102	66,845		
29	391	Office Furn & Equip	55,099	17,379	13,307	4,114	592,998	53,130	16,588		
30	392	Trans Equip	68,702	21,670	16,592	5,129	739,402	66,247	20,683		
31	393	Stores Equip	(523)	(165)	(126)	(39)	(5,625)	(504)	(157)		
32	394	Tools Shop & Gar Eq	80,922	25,524	19,543	6,042	870,915	78,030	24,362		
33	395	Lab Equip	5,487	1,731	1,325	410	59,050	5,291	1,652		
34	396	Power Oper Equip	(8,161)	(2,574)	(1,971)	(609)	(87,831)	(7,869)	(2,457)		
35	397	Commun Equip	23,956	7,556	5,786	1,789	257,829	112,122	(5,323)	157,639	
36	398	Misc Equip	2,353	742	568	176	25,322	2,269	708		
37		RATE BASE OTHER									
38	252	Cust Adv for Const	(72,533)	(22,878)	(17,517)	(5,415)	(780,635)	(69,941)			
39	253	Contrib in Aid of Cons	(5,167)	(1,630)	(1,248)	(386)	(55,607)	(4,982)			
40	282-3&186	Defer Income Taxes	(1,147,584)	(361,964)	(277,151)	(85,678)	(12,350,792)	(1,106,571)			
41	154	Working Capital	221,152	67,269	55,920	18,130	2,911,740	454,827			
42	ADJRB	Res & Prof Rate Base Adj	95,094	29,994	22,966	7,100	1,023,442	91,695			
43	WK03	Other Accum Deprec	1,554	490	375	116	16,720	1,498	468		
44											
45	RB	Rate Base	10,846,400	3,443,027	2,652,727	826,091	119,199,123	7,337,491	3,533,616	31,979,489	

Cascade Natural Gas Corporation
EXPENSE REPORT
 State of Washington

Line No.	Name	Total Company	Residential General Service 501	Residential Optional Service 503	Space Heating Rental 545	Commercial General Service 504	Compressed Natural Gas 512	Dry Out Service 502	Gas Air Conditioning Service 541	Large Volume Service 511
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(k)
1	OPERATING & MAINTENANCE EXPENSES									
2	PRODUCTION EXPENSES									
3	OPERATING EXPENSES									
4	712 Other Power Exp	1,527	282	386		553	0	11	5	227
5	717 HP Gas Exp	1,398	258	354		506	0	10	4	208
6	723 Fuel for LP Gas Proc	3,133	578	793		1,134	1	23	9	465
7	735 Misc Prod Expenses	614	113	155		222	0	4	2	91
8	MAINTENANCE EXPENSES									
9	742 Maint of Prod Equip	824	152	209		298	0	6	2	122
10	DISTRIBUTION SYSTEM EXPENSES									
11	OPERATING EXPENSES									
12	880 Other Expenses	563,924	98,680	112,618		199,200	120	3,480	1,186	37,816
13	881 Rents	8,643	1,512	1,726		3,053	2	53	18	580
14	882 Trans Exp	622,337	108,902	124,284		219,833	132	3,840	1,309	41,733
15	870 Oper Super & Eng	266,231	46,587	53,168		94,043	56	1,643	560	17,853
16	871 Load Dispatching	667,276	53,424	73,349		104,951	63	2,089	868	43,076
17	874 Mains & Serv Exp	947,350	158,258	196,291		333,757	200	5,884	2,261	81,580
18	875 M&R Sta Exp - Gen	306,245	29,633	40,685		58,214	35	1,159	482	23,894
19	876 M&R Sta Exp - Ind	144,085								71,752
20	878 Meter & House Reg Exp	717,599	185,690	198,486		292,048	176	6,119	1,641	16,378
21	879 Cust Inst Exp	1,477,747	297,115	317,589		672,770	405	10,285	3,452	40,818
22	MAINTENANCE EXPENSES									
23	894 Maint of Other Equip	37,453			37,453					
24	886 Maint of Struct & Imprv	32,356	5,963	7,214		11,851	7	217	79	2,710
25	887 Maint of Mains	381,050	58,514	80,337		114,951	69	2,288	951	47,181
26	889 Maint of M&R Sta Eq	195,784	50,662	54,153		79,680	48	1,669	448	4,469
27	890 Maint of M&R Sta Eq	1,740								867
28	892 Maint of Serv	180,955	38,426	41,074		88,214	53	1,333	451	5,365
29	893 Maint of Meter & Reg	393,186	101,743	108,754		160,018	96	3,353	899	8,974
30										
31	ADMINISTRATION & GENERAL EXPENSES									
32	920-931A Gen & Admin Exp	4,205,195	764,425	872,695		1,505,551	904	26,872	9,043	275,824
33	920-931B Gen & Admin Exp	4,205,195	281,355	419,789		610,584	593	11,292	5,743	280,533
34	924&932 Property Ins & Maint	585,023	106,124	128,372		216,786	130	3,873	1,425	49,043
35	926.1 Employee Pensions	1,310,569	356,140	391,550		347,560	295	11,379	2,510	52,252
36	ADJAG Restat & Prof A&G Adj	1,445,939	211,580	254,282		376,074	270	7,494	2,627	92,269
37										
38	CUSTOMER ACCOUNTING EXPENSES									
39	901 Supervision	80,935	30,953	33,287		12,967	25	931	135	863
40	902 Meter Reading Expense	797,273	292,589	312,752		116,633	859	8,800	1,179	16,776
41	903 Cust Rec & Collect Exp	2,936,463	1,172,160	1,252,934		442,473	354	35,254	4,722	6,632
42	904 Uncoll Accounts	235,151	48,482	62,357		79,405	78	1,444	732	21,250
43	905 Misc Exp	277,135	110,625	118,248		41,759	33	3,327	446	626
44	ADJCA Restat & Prof & Inc CA	(186,772)	(71,429)	(76,815)		(29,923)	(58)	(2,148)	(311)	(1,992)
45	CUSTOMER SERVICE & INFORMATION EXPENSES									
46	907-910 Cust Ser & Info	1,616,454	645,404	689,879		243,631	195	19,411	2,600	3,651
47	SALES EXPENSES									
48	911-916 Sales Expense	444,122	82,692	96,464		69,791	52	2,706	684	20,345
49										
50	TAXES OTHER THAN INCOME									
51	408.A TOTI Res & Prof Adj	(4,274,572)	(655,256)	(842,775)		(1,073,181)	(1,050)	(19,510)	(9,896)	(287,202)
52	408.51 Misc B&O	3,954,270	624,904	728,736		1,316,702	98	17,720	12,245	379,228
53	408.1 Prop Payroll & Misc Taxes	3,165,624	522,509	634,795		1,038,010	622	19,044	6,952	243,344
54	408.5 Revenue Taxes	6,709,529	981,571	1,262,472		1,607,620	1,573	29,225	14,824	430,228
55										
56	DEPRECIATION & AMORTIZATION EXPENSES									
57	EXP_DEPR Depr & Amort Exp	8,363,662	1,324,546	1,592,221		2,616,620	1,569	47,951	17,238	611,695
58										
59	EXP Total Exp less Income Tax	42,822,653	8,065,866	9,342,867	37,453	11,974,360	8,001	268,532	87,523	2,641,524
60										

Cascade Natural Gas Corporation
EXPENSE REPORT
State of Washington

Line No.	Name	Industrial General Service 505	Interrupt General Service 570	Interrupt Institution Service 577	Total Core Market	Distribution System Trans Service 663	Interr Elec General Gas Service 678	Special Contract Service 901	Optional Gas Supply Service 681-690
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	OPERATING & MAINTENANCE EXPENSES								
2	PRODUCTION EXPENSES								
3	OPERATING EXPENSES								
4	712 Other Power Exp	63			1,527				
5	717 HP Gas Exp	58			1,398				
6	723 Fuel for LP Gas Proc	129			3,133				
7	735 Misc Prod Expenses	25			614				
8	MAINTENANCE EXPENSES								
9	742 Maint of Prod Equip	34			824				
10	DISTRIBUTION SYSTEM EXPENSES								
11	OPERATING EXPENSES								
12	880 Other Expenses	11,022	9,611	3,110	476,842	87,082			
13	881 Rents	169	147	48	7,308	1,335			
14	882 Trans Exp	12,164	10,606	3,432	526,235	96,102			
15	870 Oper Super & Eng	5,204	4,537	1,468	225,119	41,112			
16	871 Load Dispatching	11,992	10,155	2,947	302,914	340,362		24,000	
17	874 Mains & Serv Exp	26,088	19,729	6,055	830,102	76,022	10,285	30,942	
18	875 M&R Sta Exp - Gen	6,652	5,633	1,635	168,019	81,258		56,968	
19	876 M&R Sta Exp - Ind		18,600	5,473	95,825	48,260			
20	878 Meter & House Reg Exp	10,471	4,678	1,913	717,599				
21	879 Cust Inst Exp	25,678	11,729	4,796	1,384,637	93,110			
22	MAINTENANCE EXPENSES								
23	894 Maint of Other Equip				37,453				
24	886 Maint of Struct & Imprv	861	661	205	29,767	2,589			
25	887 Maint of Mains	13,134	11,122	3,228	331,775	49,276			
26	889 Maint of M&R Sta Eq	2,857	1,276	522	195,784				
27	890 Maint of M&R Sta Eq		225	66	1,157	583			
28	892 Maint of Serv	3,373	1,542	630	180,462	493			
29	893 Maint of Meter & Reg	5,737	2,563	1,048	393,186				
30									
31	ADMINISTRATION & GENERAL EXPENSES								
32	920-931A Gen & Admin Exp	83,899	69,744	22,612	3,631,569	567,268	6,358		
33	920-931B Gen & Admin Exp	83,807	84,564	25,359	1,803,620	2,398,997	2,578		
34	924&932 Property Ins & Maint	15,571	11,973	3,723	537,020	33,261	14,742		
35	926.1 Employee Pensions	16,469	13,386	4,330	1,195,870	112,641	2,058		
36	ADJAG Restat & Prof A&G Adj	28,025	25,207	7,860	1,005,688	436,640	3,611		
37									
38	CUSTOMER ACCOUNTING EXPENSES								
39	901 Supervision	334	241	78	79,814	831	212	77	
40	902 Meter Reading Expense	4,078	8,077	2,041	763,783	29,408	806	3,276	
41	903 Cust Rec & Collect Exp	5,756	1,583	681	2,922,549	12,969	230	716	
42	904 Uncoll Accounts	7,141	2,851	1,322	225,062		10,089		
43	905 Misc Exp	543	149	64	275,822	1,224	22	68	
44	ADJCA Restat & Prof & Inc CA	(771)	(557)	(181)	(184,185)	(1,918)	(490)	(179)	
45	CUSTOMER SERVICE & INFORMATION EXPENSES								
46	907-910 Cust Ser & Info	3,169	872	375	1,609,187	7,141	126		
47	SALES EXPENSES								
48	911-916 Sales Expense	6,092	5,852	1,626	286,305	157,671	147		
49									
50	TAXES OTHER THAN INCOME								
51	408.A TOTI Res & Prof Adj	(96,515)	(38,532)	(17,866)	(3,041,784)	(1,096,434)	(136,354)		
52	408.51 Misc B&O	145,223	66,355	17,879	3,309,090	553,212		91,969	
53	408.1 Prop Payroll & Misc Taxes	76,754	58,769	18,168	2,618,967	234,647		312,010	
54	408.5 Revenue Taxes	144,579	57,721	26,764	4,556,577	1,642,453	204,257	306,242	
55									
56	DEPRECIATION & AMORTIZATION EXPENSES								
57	EXP_DEPR Depr & Amort Exp	185,500	148,283	46,073	6,591,697	617,965	188,038	965,962	
58									
59	EXP Total Exp less Income Tax	845,365	629,353	197,485	34,098,330	6,625,557	306,715	1,792,051	
60									

Cascade Natural Gas Corporation
REVENUE & INCOME TAX
State of Washington

Line No.	Name	Total Company	Residential General Service 501	Residential Optional Service 503	Space Heating Rental 545	Commercial General Service 504	Compressed Natural Gas 512	Dry Out Service 502	Gas Air Conditioning Service 541	Large Volume Service 511	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	REVENUES										
2	408.65	B&O Tax	3,970,141	627,412	731,661		1,321,987	98	17,791	12,294	380,750
3	488-495	Other Oper Revenues	69,361	27,856	29,775		10,500	6	838	112	88
4	X481	Rate Schedule Revenues	54,116,103	7,180,362	9,235,207	33,833	11,760,027	11,507	213,787	108,443	3,164,675
5	REV	Total Revenue	58,155,604	7,835,629	9,996,643	33,833	13,092,515	11,611	232,416	120,849	3,545,513
6											
7	TAX DEDUCTIONS										
8	EXP	Total Exp less Income Tax	42,822,653	8,065,866	9,342,867	37,453	11,974,360	8,001	268,532	87,523	2,641,524
9											
10	PRETAX	Pre Tax Adjustments	6,636,204	967,424	1,168,005	(11,059)	1,979,965	1,187	35,275	12,965	444,178
11											
12	NTI	Net Taxable Income	8,696,747	(1,197,661)	(514,228)	7,438	(861,810)	2,423	(71,391)	20,361	459,811
13											
14	INCOME TAXES										
15	WK04	Federal Income Taxes	3,086,272	(443,330)	(190,348)	2,753	(319,010)	897	(26,426)	7,537	170,205
16	ADJFIT	Restat & Prof FIT Adj									
17											
18	I	Total Income Taxes	3,086,272	(443,330)	(190,348)	2,753	(319,010)	897	(26,426)	7,537	170,205
19											

Cascade Natural Gas Corporation
REVENUE & INCOME TAX
State of Washington

Line No.	Name	Industrial General Service 505	Interrupt General Service 570	Interrupt Institution Service 577	Total Core Market	Distribution System Trans Service 663	Interr Elec General Gas Service 678	Special Contract Service 901	Optional Gas Supply Service 681-690
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	REVENUES								
2	408.65	B&O Tax	145,806	66,621	17,951	3,322,371	555,432	92,338	
3	488-495	Other Oper Revenues	124	14	6	69,320	41		
4	X481	Rate Schedule Revenues	1,057,618	439,296	200,843	33,405,598	12,028,573	1,494,179	7,187,753
5	REV	Total Revenue	1,203,548	505,931	218,800	36,797,288	12,584,046	1,494,179	7,280,091
6									
7	TAX DEDUCTIONS								
8	EXP	Total Exp less Income Tax	845,365	629,353	197,485	34,098,330	6,625,557	306,715	1,792,051
9									
10	PRETAX	Pre Tax Adjustments	140,998	108,634	33,830	4,881,401	300,482	144,707	1,309,613
11									
12	NTI	Net Taxable Income	217,185	(232,056)	(12,515)	(2,182,443)	5,658,007	1,042,756	4,178,427
13									
14	INCOME TAXES								
15	WK04	Federal Income Taxes	80,394	(85,899)	(4,633)	(807,860)	2,094,386	441,743	1,358,003
16	ADJFIT	Restat & Prof FIT Adj							
17									
18	I	Total Income Taxes	80,394	(85,899)	(4,633)	(807,860)	2,094,386	441,743	1,358,003
19									