

CASCADE NATURAL GAS CORPORATION

Docket No. UG-951415

1995 WASHINGTON GENERAL RATE CASE

Public Counsel Request #56

Date prepared: 3-26-96

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WUTC	UG-950326
DOCKET NO.	UG-951415
EXHIBIT #	29
ADMIT	<input checked="" type="checkbox"/>
W/D	<input type="checkbox"/>
REJECT	<input type="checkbox"/>

Provide a classification matrix similar to that contained in the exhibit of Kimberly Herbig (Exhibit KH-1, Schedule 1) in Docket U-86-100 showing how each FERC account for plant and expense was classified and allocated in the Company cost of service study. For each account (or group of accounts classified and allocated in a common manner) which is classified or allocated in a manner different than the Commission approved in Docket U-86-100, provide one of the following:

- a. A citation of the section of the Commission's decision in Docket No. UG-901459 (WWP) supporting the change in methodology;
- b. A citation to the section of the Commission's decision in Docket No. UG-9740814 (WNG) supporting the change in methodology;
- c. A citation to another Commission decision supporting the change in methodology;
- d. A reference to the testimony in this docket in which the change in methodology is explained and supported.

Response:

The enclosed pages 1 through 12 contain the matrix similar to that contained in the exhibit of Kimberly Herbig (Exhibit KH-1) in Docket No. U-86-100 showing how each FERC account for plant and expense was classified and allocated in the Company cost of service study. For those accounts that are classified or allocated in a manner different than the Commission approved in that Docket, the reference to the page number where the change is ordered in Docket No. UG-940814 (WNG) is shown.

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Line No.	Account Number	Account Title	Method of Allocation (1), (2)	Allocation Factor	Reference for Change in Method
	(a)	(b)	(c)	(d)	(e)
1	301	Intangible Plant Organization	Internally Generated Based on Total Prod, Trans and Dist Plant	PTD	
2					
3					
4	302	Franch & Consents	Internally Generated Based on Total Prod, Trans and Dist Plant	PTD	
5					
6					
7		Production Plant			
8	304	Land & Land Rights	100% Demand (P&A) Allocated to Firm Customers Only	D5	b. Page 8
9					
10					
11	305	Struct & Imprv	100% Demand (P&A) Allocated to Firm Customers Only	D5	b. Page 8
12					
13					
14	311	LP Gas Equip	100% Demand (P&A) Allocated to Firm Customers Only	D5	b. Page 8
15					
16					
17	320	Other Equip	100% Demand (P&A) Allocated to Firm Customers Only	D5	b. Page 8
18					
19					
20		Transmission Plant			
21	365	Land & Land Rights	100% Demand (P&A)	D7	b. Page 11
22					
23	367	Mains	100% Demand (P&A)	D7	b. Page 11
24					
25	369	M&R Sta Equip	100% Demand (P&A)	D7	b. Page 11
26					
27	370	Commun Equip	100% Demand (P&A)	D7	b. Page 11
28					
29		Distribution Plant			
30	374	Land & Land Rights	Internally Generated Based on Accounts 376-386	RB_PLT_D_O_A	
31					
32					
33	375	Struct & Imprv	Internally Generated Based on Accounts 376-386	RB_PLT_D_O_A	
34					
35					

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Line No.	Account Number	Account Title	Method of Allocation (1), (2)	Allocation Factor	Reference for Change in Method
	(a)	(b)	(c)	(d)	(e)
36	376	Mains	100% Demand (P&A)	D7	b. Page 11
37					
38	378	M&R Sta Equip - Gen	100% Demand (P&A)	D7	b. Page 11
39					
40	380	Serv	100% Customer	C2	b. Page 15
41					
42	381	Meter	100% Customer	C2	b. Page 15
43					
44	382	Meter Inst	100% Customer	C2	b. Page 15
45					
46	383	House Reg	100% Customer	C1	b. Page 15
47					
48	384	House Reg Inst	100% Customer	C1	b. Page 15
49					
50	385	Ind M&R Sta Equip	100% Demand (P&A)	D6	b. Page 15
51					
52	386	Other Prop	100% Customer	C1	b. Page 15
53					
54		General Plant			
55	389	Land & Land Rights	Internally Generated Based on Total Prod, Trans and Dist Plant	PTD	
56					
57					
58	390	Struct & Imprv	Internally Generated Based on Total Prod, Trans and Dist Plant	PTD	
59					
60					
61	391	Office Furn & Equip	Internally Generated Based on Total Prod, Trans and Dist Plant	PTD	
62					
63					
64	392	Trans Equip	Internally Generated Based on Total Prod, Trans and Dist Plant	PTD	
65					
66					
67	393	Stores Equip	Internally Generated Based on Total Prod, Trans and Dist Plant	PTD	
68					
69					
70	394	Tools Shop & Gar Eq	Internally Generated Based on Total Prod, Trans and Dist Plant	PTD	
71					

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Line No.	Account Number	Account Title	Method of Allocation (1), (2)	Allocation Factor	Reference for Change in Method
	(a)	(b)	(c)	(d)	(e)
72					
73	395	Lab Equip	Internally Generated Based on Total Prod, Trans and Dist Plant	PTD	
74					
75					
76	396	Power Oper Equip	Internally Generated Based on Total Prod, Trans and Dist Plant	PTD	
77					
78					
79	397	Commum Equip	Internally Generated Based on Total Prod, Trans and Dist Plant	PTD	
80					
81					
82	398	Misc Equip	Internally Generated Based on Total Prod, Trans and Dist Plant	PTD	
83					
84					
85		Other Rate Base Items			
86	154	Working Capital	Internally Generated Based on Oper & Maint Expenses	EXP_O&M	
87					
88					
89	253	Contrib in Aid of Cons	Internally Generated Based on Total Prod, Trans and Dist Plant	PTD	
90					
91					
92	252	Cust Adv for Const	Internally Generated Based on Total Prod, Trans and Dist Plant	PTD	
93					
94					
95	282-3&186	Defer Income Taxes	Internally Generated Based on Total Prod, Trans and Dist Plant	PTD	
96					
97					
98	ADJRB	Res & Prof Rate Base Adj	Internally Generated Based on Total Prod, Trans and Dist Plant	PTD	
99					
100					
101		Accumulated Reserve for Depreciation			
102					
103					
104		Intangible Plant			
105	302D	Franch & Consents	Internally Generated Based on Intangible Plant	RB_PLT_I_O	
106					
107					

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Line No.	Account Number	Account Title	Method of Allocation (1), (2)	Allocation Factor	Reference for Change in Method
	(a)	(b)	(c)	(d)	(e)
108		Production Plant			
109	305D	Struct & Imprv	Internally Generated	RB_PLT_P_O	
110			Based on Production Plant		
111					
112	311D	LP Gas Equip	Internally Generated	RB_PLT_P_O	
113			Based on Production Plant		
114					
115	320D	Other Equip	Internally Generated	RB_PLT_P_O	
116			Based on Production Plant		
117					
118		Transmission Plant			
119	365D	Land & Land Rights	Internally Generated	RB_PLT_T_O_65	
120			Based on Transmission Plant		
121			Account Number 365		
122					
123	367D	Mains	Internally Generated	RB_PLT_T_O_67	
124			Based on Transmission Plant		
125			Account Number 367		
126					
127	369D	M&R Sta Equip	Internally Generated	RB_PLT_T_O_69	
128			Based on Transmission Plant		
129			Account Number 369		
130					
131	370D	Commun Equip	Internally Generated	RB_PLT_T_O_70	
132			Based on Transmission Plant		
133			Account Number 370		
134					
135		Distribution Plant			
136	375D	Struct & Imprv	Internally Generated	RB_PLT_D_O_A	
137			Based on Accounts 376-386		
138					
139	376D	Mains	Internally Generated	RB_PLT_D_O_AXX	
140			Based on Account Number 376		
141					
142	378D	M&R Sta Equip - Gen	Internally Generated	RB_PLT_D_O_AK	
143			Based on Account Number 378		

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Line No.	Account Number	Account Title	Method of Allocation (1), (2)	Allocation Factor	Reference for Change in Method
	(a)	(b)	(c)	(d)	(e)
144	380D	Serv	Internally Generated Based on Account Number 380	RB_PLT_D_O_AXY	
145					
146					
147	381D	Meter	Internally Generated Based on Account Number 381	RB_PLT_D_O_AYX	
148					
149					
150	382D	Meter Inst	Internally Generated Based on Account Number 382	RB_PLT_D_O_AZX	
151					
152	383D	House Reg	Internally Generated Based on Account Number 383	RB_PLT_D_O_AYY	
153					
154					
155					
156	384D	House Reg Inst	Internally Generated Based on Account Number 384	RB_PLT_D_O_AZY	
157					
158					
159	385D	Ind M&R Sta Equip	Internally Generated Based on Account Number 385	RB_PLT_D_O_AIN	
160					
161					
162	386D	Other Prop	Internally Generated Based on Account Number 386	RB_PLT_D_O_AOT	
163					
164					
165	390D	General Plant Struct & Imprv	Internally Generated Based on Account Number 390	RB_PLT_G_O_0	
166					
167					
168					
169	391D	Office Furn & Equip	Internally Generated Based on Account Number 391	RB_PLT_G_O_1	
170					
171	392D	Trans Equip	Internally Generated Based on Account Number 392	RB_PLT_G_O_2	
172					
173					
174	393D	Stores Equip	Internally Generated Based on Account Number 393	RB_PLT_G_O_3	
175					
176					
177					
178	394D	Tools Shop & Gar Eq	Internally Generated	RB_PLT_G_O_4	
179					

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Line No.	Account Number	Account Title	Method of Allocation (1), (2)	Allocation Factor	Reference for Change in Method
	(a)	(b)	(c)	(d)	(e)
180			Based on Account Number 394		
181					
182	395D	Lab Equip	Internally Generated	RB_PLT_G_O_5	
183			Based on Account Number 395		
184					
185	396D	Power Oper Equip	Internally Generated	RB_PLT_G_O_6	
186			Based on Account Number 396		
187					
188	397D	Commum Equip	Internally Generated	RB_PLT_G_O_7	
189			Based on Account Number 397		
190					
191	398D	Misc Equip	Internally Generated	RB_PLT_G_O_8	
192			Based on Account Number 398		
193					
194	WK03	Other Accum Deprec	Internally Generated Based on	PTD	
195			Total Prod, Trans and Dist Plant		
196					
197		Operating & Maintenance Expenses			
198					
199		Production Operating Expense			
200	712	Other Power Exp	100% Demand (P&A) Allocated to	D5	b. Page 8
201			Firm Customers Only		
202					
203	717	HP Gas Exp	100% Demand (P&A) Allocated to	D5	b. Page 8
204			Firm Customers Only		
205					
206	723	Fuel for LP Gas Proc	100% Demand (P&A) Allocated to	D5	b. Page 8
207			Firm Customers Only		
208					
209	735	Misc Prod Expenses	100% Demand (P&A) Allocated to	D5	b. Page 8
210			Firm Customers Only		
211					
212		Production Maintenance Expenses			
213	742	Maint of Prod Equip	100% Demand (P&A) Allocated to	D5	b. Page 8
214			Firm Customers Only		
215					

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	(a)	(b)	(c)	(d)	(e)
216		Distribution Operating Expenses			
217	870	Oper Super & Eng	Internally Generated Based on Account Numbers 871-879	EXP_O&M_D_O_X	
218					
219					
220	871	Load Dispatching	100% Demand (P&A)	D7	
221					
222					
223	874	Mains & Serv Exp	Internally Generated Based on Account Numbers 376 & 380	RB_PLT_D_O_AX	
224					
225					
226	875	M&R Sta Exp - Gen	Internally Generated Based on Account Number 378	RB_PLT_D_O_AK	
227					
228					
229	876	M&R Sta Exp - Ind	Internally Generated Based on Account Number 385	RB_PLT_D_O_AIN	
230					
231					
232	878	Meter & House Reg Exp	Internally Generated Based on Account Numbers 381 & 383	RB_PLT_D_O_AY	
233					
234					
235	879	Cust Inst Exp	Internally Generated Based on Account Number 384	RB_PLT_D_O_AZ	
236					
237					
238	880	Other Expenses	Internally Generated Based on Account Numbers 871-879	EXP_O&M_D_O_X	
239					
240					
241	881	Rents	Internally Generated Based on Account Numbers 871-879	EXP_O&M_D_O_X	
242					
243					
244	882	Trans Exp	Internally Generated Based on Account Numbers 871-879	EXP_O&M_D_O_X	
245					
246					
247		Distribution Maintenance Expenses			
248	886	Maint of Struct & Imprv	Internally Generated Based on Account Numbers 376-386	RB_PLT_D_O_A	
249					
250					
251	887	Maint of Mains	Internally Generated	RB_PLT_D_O_AXX	

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	(a)	(b)	(c)	(d)	(e)
252			Based on Account Number 376		
253					
254	889	Maint of M&R Sta Eq	Internally Generated Based on Account Numbers 381 & 383	RB_PLT_D_O_AY	
255					
256					
257	890	Maint of M&R Sta Eq	Internally Generated Based on Account Number 385	RB_PLT_D_O_AIN	
258					
259					
260	892	Maint of Serv	Internally Generated Based on Account Numbers 380	RB_PLT_D_O_AXY	
261					
262					
263	893	Maint of Meter & Reg	Internally Generated Based on Account Numbers 381 & 383	RB_PLT_D_O_AY	
264					
265					
266	894	Maint of Other Equip	100% Customer	C1	
267					
268		Customer Related Expenses			
269	901	Supervision	Internally Generated Based on Account Numbers 902-905	EXP_CUST_ACCT_X	
270					
271					
272	902	Meter Reading Expense	100% Customer	C4	
273					
274	903	Cust Rec & Collect Exp	100% Customer	C3	
275					
276	904	Uncoll Accounts	100% Customer	R1	
277					
278	905	Misc Exp	100% Customer	C3	
279					
280	ADJCA	Restat & Prof & Inc CA	Internally Generated Based on Account Numbers 902-905	EXP_CUST_ACCT_X	
281					
282					
283	907-910	Cust Ser & Info	100% Customer	C3	
284					
285	911-916	Sales Expense	33% Customer, 33% Energy & 33% Demand	C1, E1, D1	
286					
287					

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	(a)	(b)	(c)	(d)	(e)
288		Admin & Gen Expenses			
289	920-931A	Gen & Admin Exp	Internally Generated Based on Account Numbers 812-894	EXP_O&M	b. Page 14
290					
291					
292	920-931B	Gen & Admin Exp	100% Energy	E1	b. Page 14
293					
294	926.1	Employee Pensions	Internally Generated Based on Labor Accounts 712-916	LAB	b. Page 14
295					
296					
297	924&932	Property Ins & Maint	Internally Generated Based on Account Numbers 301-398	RB_PLT	b. Page 14
298					
299					
300	ADJAG	Restat & Prof A&G Adj	Internally Generated Based on Account Numbers 920-932	EXP_A&G_1	b. Page 14
301					
302					
303		Labor Related Accounts			
304	L712	Labor in Man Prod Gas	Internally Generated Based on Account Numbers 712-742	EXP_O&M_P	
305					
306					
307	L870	Labor in Dist	Internally Generated Based on Account Numbers 870-894	EXP_O&M_D	
308					
309					
310	L901	Labor in Cust Accts	Internally Generated Based on Account Numbers 901-905	EXP_CUST_ACCT	
311					
312					
313	L907	Labor in Cust Ser & Info	Internally Generated Based on Account Numbers 907-910	EXP_CUST_SVIF	
314					
315					
316	L911	Labor in Sales	Internally Generated Based on Account Numbers 911-916	EXP_CUST_SALE	
317					
318					
319	L920	Labor in A&G	Internally Generated Based on Account Numbers L712-L911	LAB_@	
320					
321					
322		Depreciation Expense Accounts			
323					

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	(a)	(b)	(c)	(d)	(e)
324		Intangible Plant			
325	302DE	Franch & Consents	Internally Generated	RB_PLT_I_O	
326			Based on Intangible Plant		
327					
328		Production Plant			
329	305DE	Struct & Imprv	Internally Generated	RB_PLT_P_O	
330			Based on Production Plant		
331					
332	311DE	LP Gas Equip	Internally Generated	RB_PLT_P_O	
333			Based on Production Plant		
334					
335	320DE	Other Equip	Internally Generated	RB_PLT_P_O	
336			Based on Production Plant		
337					
338		Transmission Plant			
339	365DE	Land & Land Rights	Internally Generated	RB_PLT_T_O_65	
340			Based on Trans Plant Acct 365		
341					
342	367DE	Mains	Internally Generated	RB_PLT_T_O_67	
343			Based on Trans Plant Acct 367		
344					
345	369DE	M&R Sta Equip	Internally Generated	RB_PLT_T_O_69	
346			Based on Trans Plant Acct 369		
347					
348	370DE	Commun Equip	Internally Generated	RB_PLT_T_O_70	
349			Based on Trans Plant Acct 370		
350					
351		Distribution Plant			
352	375DE	Struct & Imprv	Internally Generated	RB_PLT_D_O_A	
353			Based on Dist Plant Accts 376-386		
354					
355	376DE	Mains	Internally Generated	RB_PLT_D_O_AXX	
356			Based on Dist Plant Acct 376		
357					
358	378DE	M&R Sta Equip - Gen	Internally Generated	RB_PLT_D_O_AK	
359			Based on Dist Plant Acct 378		

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	(a)	(b)	(c)	(d)	(e)
360					
361	380DE	Serv	Internally Generated	RB_PLT_D_O_AXY	
362			Based on Dist Plant Acct 380		
363					
364	381DE	Meter	Internally Generated	RB_PLT_D_O_AYX	
365			Based on Dist Plant Acct 381		
366					
367	382DE	Meter Inst	Internally Generated	RB_PLT_D_O_AZX	
368			Based on Dist Plant Acct 382		
369					
370	383DE	House Reg	Internally Generated	RB_PLT_D_O_AYY	
371			Based on Dist Plant Acct 383		
372					
373	384DE	House Reg Inst	Internally Generated	RB_PLT_D_O_AZY	
374			Based on Dist Plant Acct 384		
375					
376	385DE	Ind M&R Sta Equip	Internally Generated	RB_PLT_D_O_AIN	
377			Based on Dist Plant Acct 385		
378					
379	386DE	Other Prop	Internally Generated	RB_PLT_D_O_AOT	
380			Based on Dist Plant Acct 386		
381					
382		General Plant			
383	390DE	Struct & Imprv	Internally Generated	RB_PLT_G_O_0	
384			Based on Plt Acct 390		
385					
386	391DE	Office Furn & Equip	Internally Generated	RB_PLT_G_O_1	
387			Based on Plt Acct 391		
388					
389	394DE	Tools Shop & Gar Eq	Internally Generated	RB_PLT_G_O_4	
390			Based on Plt Acct 394		
391					
392	397DE	Commum Equip	Internally Generated	RB_PLT_G_O_7	
393			Based on Plt Acct 397		
394					
395	398DE	Misc Equip	Internally Generated	RB_PLT_G_O_8	

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	(a)	(b)	(c)	(d)	(e)
396			Based on Pit Acct 398		
397					
398		Taxes Other Than Income Expenses			
399	408.1	Prop Payroll & Misc Taxes	Internally Generated Total Prod, Trans and Dist Plant	PTD	
400					
401					
402	408.51	Misc B&O	100% Customer	C5	
403					
404	408.5	Revenue Taxes	100% Customer	R1	
405					
406	408.A	TOTI Res & Prof Adj	100% Customer	R1	
407					
408		Income Tax Expenses			
409	942	Interest Exp	Internally Generated Based on Acct Numbers 301-398, 154-ADJRB	RB	
410					
411					
412					
413	FIT	Federal Income Taxes	Internally Generated Based on Net Taxable Income	NTI	
414					
415					
416	ADJFIT	Restat & Prof FIT Adj	Internally Generated Based on Net Taxable Income	NTI	
417					
418					
419		Revenues			
420	481	Rate Schedule Revenues	100% Revenue	RO	
421					
422	408.65	B&O Tax	100% Customer	B&O	
423					
424	488-495	Other Oper Revenues	100% Customer	C1	
425					
426		(1) No Rate Base or Expense Items were allocated to Non-Core Rate Schedules, Only those			b. Pages 5, 10 & 16
427		accounts used to serve those Schedules were Directly Assigned to them.			
428					
429		(2) The Demand Allocation Method is the Peak and Average. The Peak is the average of the			b. Page 8
430		five highest days in the three year period '92-94.			