

**Exh. KMH-9
Docket UG-200568
Witness: Kristen M. Hillstead**

**BEFORE THE WASHINGTON STATE
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

**CASCADE NATURAL GAS
CORPORATION,**

Respondent.

DOCKET UG-200568

**EXHIBIT TO
TESTIMONY OF**

Kristen M. Hillstead

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

Interest Coordination Adjustment

November 19, 2020

**Cascade Natural Gas
Interest Coordination Adjustment P-1
Twelve Months Ended December 31, 2019**

A	B Pro Forma Interest Coord. Cascade	C Pro Forma Interest Coord. Staff	D = C - B Difference
Operating Revenues			
1 Natural Gas Sales			
2 Gas Transportation Revenue			
3 Other Operating Revenues			
4 REVENUE	\$0	\$0	\$0
Operating Expenses			
5 Nat. Gas/Production Costs			
6 Revenue Taxes			
7 Production			
8 Distribution			
9 Customer Accounts			
10 Customer Service			
11 Sales			
12 Administrative and General			
13 Depreciation & Amortization			
14 Regulatory Debits			
15 Taxes Other Than Income			
16 State & Federal Income Taxes	92,149	302,312	210,162
17 Total Operating Expenses	92,149	302,312	210,162
18 Net Operating Income	(\$92,149)	(\$302,312)	(\$210,162)
Rate Base			
19 Total Plant in Service			
20 Total Accumulated Depreciation			
21 Customer Adv. For Construction			
22 Def. Accumlated Income Taxes			
23 Working Capital Allowance			
24 TOTAL RATE BASE	\$0	\$0	\$0
25 Revenue Requirement Effect	(\$122,082)	(\$400,512)	(\$278,429)

**Cascade Natural Gas Corporation
UG-200568
Staff Adjustment
Interest Coordination Adjustment P-1
Twelve Months Ended December 31, 2019**

	A	B	C	D	E	F	G
	Washington						
Line No.	Rate Base	Avg Cost of Debt	Subtotal	Test period Interest Expense	Adjustment	State and F.I.T.	Total Adjust
1	12/31/2019						
2	402,652,193	2.44%	9,836,793	11,276,372	(1,439,579)	0.21000	302,312