

**Exh. KMH-6
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**

Test Year Per-Books Audit Adjustment UTC-1

November 19, 2020

**Cascade Natural Gas
Test Year Audit Adjustment UTC - 1
Twelve Months Ended December 31, 2019**

A	B Cascade Per-Books	C Staff Proposed	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	0	(\$4,394)	(\$4,394)
11 Sales			
12 Administrative and General	0	(41,431)	(41,431)
13 Depreciation & Amortization			
14 Regulatory Debits			
15 Taxes Other Than Income			
16 State & Federal Income Taxes	0	9,623	9,623
17 Total Operating Expenses	0	(36,202)	(36,202)
18 Net Operating Income	\$0	\$36,202	\$36,202
Rate Base			
19 Total Plant in Service			
20 Total Accumulated Depreciation			
21 Customer Adv. For Construction			
22 Def. Accumulated Income Taxes			
23 Working Capital Allowance			
24 TOTAL RATE BASE	\$0	\$0	\$0
25 Revenue Requirement Effect	\$0	(\$47,961)	(\$47,961)