

**Exh. AIW-3
Docket UG-200568
Witness: Amy L. White**

**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**

Amy I. White

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

*Staff's Recalculation of Revenue Requirement Related to Adjustment
R-4, Restate End of Period (EOP)*

November 19, 2020

Cascade Natural Gas Company
Staff's Recalculation of Revenue Requirement Related to Adjustment R-4, Restate End of Period

Col.	A	B	C	D	E
Line No.	Category	Restate End of Period (EOP) Adj. R-4 Company	Restate End of Period (EOP) Adj. R-4 Staff		Difference
1	Operating Revenues				
2	Natural Gas Sales	\$ 923,295	\$ 923,295		\$ -
3	Gas Transportation Revenue				
4	Other Operating Revenues				
5	REVENUE	\$ 923,295	\$ 923,295		\$ -
	Operating Expenses				
6	Nat. Gas/Production Costs				
7	Revenue Taxes	\$ 37,412	\$ 37,412		\$ -
8	Production				
9	Distribution				
10	Customer Accounts	\$ 3,712	\$ 3,712		\$ -
11	Customer Service				
12	Sales				
13	Administrative and General				
14	Depreciation & Amortization	\$ 1,910,512	\$ 1,910,512		\$ -
15	Regulatory Debits				
16	Taxes Other Than Income				
17	State & Federal Income Taxes	\$ (215,952)	\$ (215,952)		\$ -
18	Total Operating Expenses	\$ 1,735,684	\$ 1,735,684		\$ -
19	Net Operating Revenues	\$ (812,389)	\$ (812,389)		\$ -
20	Rate Base				
21	Total Plant in Service	\$ 31,077,329	\$ 31,077,329		\$ -
22	Total Accumulated Depreciation	\$ (7,438,117)	\$ (7,438,117)		\$ -
23	Customer Adv. For Construction	\$ 44,862	\$ 44,862		\$ -
24	Deferred Accumulated Income Taxes	\$ (2,047,962)	\$ (2,047,962)		\$ -
25	Working Capital Allowance	\$ -	\$ -		\$ -
26	TOTAL RATE BASE	\$ 21,636,113	\$ 21,636,113		\$ -
27	Revenue Requirement Effect	\$ 3,238,704	\$ 3,062,419		\$ (176,285)