

**Exh. JH-3  
Docket UG-240008  
Witness: Joanna Huang**

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,**

**Complainant,**

**v.**

**CASCADE NATURAL GAS  
CORPORATION,**

**Respondent**

**DOCKET UG-240008**

**EXHIBIT TO RESPONSE TESTIMONY OF**

**JOANNA HUANG**

**STAFF OF  
WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION**

*Results of Multi-Year Rate Plan Summary Sheet*

**September 25, 2024**

Cascade Natural Gas Corp.  
Washington Jurisdiction  
Twelve-Months ended December 31, 2023  
Results of Multi-Year Rate Plan Summary Sheet

Rates Effective March 1, 2025						
Line No	Description	After Base Rate	Provisional Year	Provisional Year 1	Revenue	
		Change Results of Operations	1 Adjustments	Adjusted Results of Operations	Change to Provisional Year 1	After Provisional Year 1 Change
	A	B	C	D = B + C	E	F = D + E
1	<b>Operating Revenues</b>					
2	Natural Gas Sales	130,582,529	1,571,477	132,154,006	11,762,868	143,916,874
3	Gas Transportation Revenue	31,540,921	-	31,540,921		31,540,921
4	Other Operating Revenues	761,217	-	761,217		761,217
5	<b>Total Operating Revenues</b>	162,884,667	1,571,477	164,456,144	11,762,868	176,219,012
6						
7	<b>Operating Expenses</b>					
8	Nat. Gas/Production Costs	-	-	-		-
9	Revenue Taxes	24,478,734	66,819	24,545,553	500,157	25,045,710
10	Production	572,095	-	572,095		572,095
11	Distribution	25,132,800	(280,000)	24,852,800		24,852,800
12	Customer Accounts	7,141,562	(1,941)	7,139,621	79,033	7,218,654
13	Customer Service	88,697	-	88,697		88,697
14	Sales	18,653	-	18,653		18,653
15	Administrative and General	24,327,366	-	24,327,366		24,327,366
16	Depreciation & Amortization	32,285,329	3,771,743	36,057,073		36,057,073
17	Regulatory Debits	-	-	-		-
18	Taxes Other Than Income	4,579,537	311,641	4,891,179		4,891,179
19	State & Federal Income Taxes	2,783,558	(537,207)	2,246,351	2,348,572	4,594,923
20	<b>Total Operating Expenses</b>	121,408,333	3,331,055	124,739,388	2,927,763	127,667,151
21						
22	<b>Net Operating Income</b>	41,476,333	(1,759,578)	39,716,755	8,835,105	48,551,861
23						
24	<b>Rate Base</b>					
25	Total Plant in Service	1,141,765,084	134,847,565	1,276,612,649		1,276,612,649
26	Total Accumulated Depreciation	(482,855,823)	(31,674,389)	(514,530,211)		(514,530,211)
27	Customer Adv. For Construction	(34,072)	-	(34,072)		(34,072)
28	Deferred Accumulated Income Taxes	(77,593,767)	104,117	(77,489,650)		(77,489,650)
29	Working Capital Allowance	24,124,112	-	24,124,112		24,124,112
30	<b>Total Rate Base</b>	605,405,534	103,277,293	708,682,827		708,682,827
31						
32	<b>Rate of Return</b>		6.85%	5.60%		6.85%

Cascade Natural Gas Corp.  
Washington Jurisdiction  
Twelve-Months ended December 31, 2023  
Results of Multi-Year Rate Plan Summary Sheet

		Rates Effective March 1, 2026				
Line No	Description A	After Provisional	Provisional Year 2		Revenue	After Provisional
		Year 1 Rate Change Results of Operations G	Adjustments Provisional Year 2 H	Adjusted Results of Operations I = G + H	Change to Provisional Year 2 J	
1	<b>Operating Revenues</b>					
2	Natural Gas Sales	143,916,874	2,047,078	145,963,952	10,099,222	156,063,174
3	Gas Transportation Revenue	31,540,921	-	31,540,921		31,540,921
4	Other Operating Revenues	761,217	-	761,217		761,217
5	<b>Total Operating Revenues</b>	176,219,012	2,047,078	178,266,090	10,099,222	188,365,312
6						
7	<b>Operating Expenses</b>					
8	Nat. Gas/Production Costs	-	-	-		-
9	Revenue Taxes	25,045,710	87,042	25,132,752	429,419	25,562,171
10	Production	572,095	15,343	587,438		587,438
11	Distribution	24,852,800	329,130	25,181,931		25,181,931
12	Customer Accounts	7,218,654	(7,657)	7,210,997	67,855	7,278,852
13	Customer Service	88,697	(2,933)	85,764		85,764
14	Sales	18,653	721	19,375		19,375
15	Administrative and General	24,327,366	1,827,059	26,154,426		26,154,426
16	Depreciation & Amortization	36,057,073	3,556,591	39,613,664		39,613,664
17	Regulatory Debits	-	-	-		-
18	Taxes Other Than Income	4,891,179	299,773	5,190,951		5,190,951
19	State & Federal Income Taxes	4,594,923	(712,242)	3,882,682	2,016,409	5,899,091
20	<b>Total Operating Expenses</b>	127,667,151	5,392,827	133,059,978	2,513,683	135,573,661
21						
22	<b>Net Operating Income</b>	48,551,861	(3,345,750)	45,206,111	7,585,539	52,791,650
23						
24	<b>Rate Base</b>					
25	Total Plant in Service	1,276,612,649	98,489,777	1,375,102,426		1,375,102,426
26	Total Accumulated Depreciation	(514,530,211)	(34,303,573)	(548,833,784)		(548,833,784)
27	Customer Adv. For Construction	(34,072)	-	(34,072)		(34,072)
28	Deferred Accumulated Income Taxes	(77,489,650)	(1,681,093)	(79,170,743)		(79,170,743)
29	Working Capital Allowance	24,124,112	(619,403)	23,504,708		23,504,708
30	<b>Total Rate Base</b>	708,682,827	61,885,708	770,568,535		770,568,535
31						
32	<b>Rate of Return</b>	6.85%		5.87%		6.85%