

BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

CASCADE NATURAL GAS
CORPORATION,

Respondent.

DOCKET UG-21 _____

CASCADE NATURAL GAS CORPORATION
FOURTH EXHIBIT (NONCONFIDENTIAL) TO THE
DIRECT TESTIMONY OF
MARYALICE C. GRESHAM

September 30, 2021

Cascade Natural Gas Corp.
Washington Jurisdiction
Twelve-Months ended December 31, 2020
Summary of Adjustments

Line No	Description	Annualize CRM Adjustment	Promotional Advertising Adjustment	Restate End of Period Adjustment	Restate Wages Adjustment	Restate Incentives	Remove 50% Director Fees	Remove Supplemental Schedules	Restate Late Payment Charges Adjustment	Removal of FP-319072 & FP-319209	Restating Adjustments
		R-1	R-2	R-3	R-4	R-5	R-6	R-7	R-8	R-9	
1	Operating Revenues										
2	Natural Gas Sales	(842,800)	-	1,473,457	-	-	-	(147,087,606)	-	-	(146,456,949)
3	Gas Transportation Revenue										-
4	Other Operating Revenues	-	-	-	-	-	-	2,880,261	360,422	-	3,240,683
5	Total Operating Revenues	(842,800)	-	1,473,457	-	-	-	(144,207,344)	360,422	-	(143,216,266)
6											
7	Operating Expenses										
8	Nat. Gas/Production Costs	-	-	-	-	-	-	(134,273,488)	-	-	(134,273,488)
9	Revenue Taxes	(34,150)	-	59,704	-	-	-	(5,843,282)	14,604	-	(5,803,123)
10	Production	-	-	-	-	-	-	-	-	-	-
11	Distribution	-	-	-	66,959	-	-	-	-	-	66,959
12	Customer Accounts	(3,124)	-	5,461	2,880	-	-	(534,487)	1,336	-	(527,933)
13	Customer Service	-	-	-	-	-	-	(6,204,366)	-	-	(6,204,366)
14	Sales	-	(350)	-	-	-	-	-	-	-	(350)
15	Administrative and General	-	(136,186)	-	70	(1,589,503)	(152,764)	-	-	-	(1,878,384)
16	Depreciation & Amortization	-	-	5,611,308	-	-	-	-	-	(52,136)	5,559,171
17	Regulatory Debits										-
18	Taxes Other Than Income	-	-	-	5,348	-	-	2,852,640	-	-	2,857,988
19	State & Federal Income Taxes	(169,160)	28,673	(882,634)	(15,804)	333,796	32,080	(42,916)	72,341	10,949	(632,675)
20	Total Operating Expenses	(206,434)	(107,863)	4,793,840	59,453	(1,255,708)	(120,684)	(144,045,898)	88,281	(41,188)	(140,836,201)
21											-
22	Net Operating Income	(636,366)	107,863	(3,320,383)	(59,453)	1,255,708	120,684	(161,446)	272,140	41,188	(2,380,065)
23											
24	Rate Base										
25	Total Plant in Service			64,735,922				-		(3,430,026)	61,305,895
26	Total Accumulated Depreciation			(11,202,378)				-		26,068	(11,176,310)
27	Customer Adv. For Construction			285,230				-		-	285,230
28	Deferred Accumulated Income Taxes			(344,708)				-		8,031	(336,677)
29	Working Capital Allowance			-				-		-	-
30	Total Rate Base	-	-	53,474,065	-	-	-	-	-	(3,395,927)	50,078,138
31											
32	Revenue Requirement Effect	\$842,800	(\$142,854)	\$9,302,554	\$78,739	(\$1,663,054)	(\$159,833)	\$213,818	(\$360,422)	(\$366,049)	\$7,745,699

Cascade Natural Gas Corp.
Washington Jurisdiction
Twelve-Months ended December 31, 2020
Summary of Adjustments

Line No	Description	Interest				Proforma Adjustments
		Coordination Adjustment P-1	Annualize Revenue Adjustment P-2	Pro Forma Wage Adjustment P-3	MAOP Deferral Amortization P-4	
1	Operating Revenues					
2	Natural Gas Sales	-	1,407,372	-	-	1,407,372
3	Gas Transportation Revenue					-
4	Other Operating Revenues	-	-	-	-	-
5	Total Operating Revenues	-	1,407,372	-	-	1,407,372
6						
7	Operating Expenses					
8	Nat. Gas/Production Costs	-	-	-	-	-
9	Revenue Taxes	-	57,027	-	-	57,027
10	Production	-	-	4,498	-	4,498
11	Distribution	-	-	384,519	438,115	822,634
12	Customer Accounts	-	5,216	35,884	-	41,101
13	Customer Service	-	-	22,907	-	22,907
14	Sales	-	-	-	-	-
15	Administrative and General	-	-	263,680	-	263,680
16	Depreciation & Amortization	-	-	-	-	-
17	Regulatory Debits					-
18	Taxes Other Than Income	-	-	54,429	-	54,429
19	State & Federal Income Taxes	187,362	282,477	(160,843)	(92,004)	216,992
20	Total Operating Expenses	187,362	344,720	605,074	346,111	1,483,267
21						
22	Net Operating Income	(187,362)	1,062,652	(605,074)	(346,111)	(75,895)
23						
24	Rate Base					
25	Total Plant in Service					-
26	Total Accumulated Depreciation					-
27	Customer Adv. For Construction					-
28	Deferred Accumulated Income Taxes					-
29	Working Capital Allowance					-
30	Total Rate Base	-	-	-	-	-
31						
32	Revenue Requirement Effect	\$248,142	(\$1,407,372)	\$801,358	\$458,388	\$100,515