

Exhibit No. __ (MPP-5)
Summary of Proposed Adjustments to Test Year Results
Witness: Michael P. Parvinen

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,
Complainant,

v.

CASCADE NATURAL GAS
CORPORATION,

Respondent.

DOCKET UG-17_____

CASCADE NATURAL GAS CORPORATION

EXHIBIT OF MICHAEL P. PARVINEN

SUMMARY OF PROPOSED ADJUSTMENTS TO TEST YEAR RESULTS

8/31/2017

Cascade Natural Gas
Proposed Adjustments to Test Year Results
Twelve Months Ended December 31, 2016

	Weather Normalization Adjustment R-1	Promotional Advertising Adjustment R-2	Restate Revenue Adjustment R-3	Low-Income Bill Assistance R-4		Interest Coordination Adjustment P-1	Pro Forma Wage Adjustment P-2	Pro Forma Plant Additions P-3	Rate Case Costs P-4	Pro Forma Compliance Department P-5	MAOP Deferral Amortization P-6	Miscellaneous Charge Changes P-7	CRM Adjustment P-8	Pro Forma Revenue P-9	Total Adjustments
Operating Revenues															
Natural Gas Sales	\$15,472,032		\$ (8,383,168.38)						\$0			\$0		\$3,286,574	10,375,437
Gas Transportation Revenue			(346,009)				199,944		0			0		1,933,517	1,787,452
Other Operating Revenues									0			(101,645)		0	(101,645)
REVENUE	\$15,472,032	\$0	(\$8,729,177)			\$0	\$0	\$199,944	\$0			(\$101,645)		\$5,220,091	\$12,061,245
	\$5,420,396														
Operating Expenses															
Nat. Gas/Production Costs	10,051,636		(6,033,098)												\$4,018,538
Revenue Taxes	626,927		(353,706)					8,102				(4,119)		211,518	\$488,722
Production							16,166								\$16,166
Distribution							801,025			183,762	959,087				\$1,943,873
Customer Accounts	\$58,686		(\$33,110)				87,065	\$758				(\$386)	\$0	\$19,800	\$132,813
Customer Service				(533,333)											(\$533,333)
Sales		(4,917)													(\$4,917)
Administrative and General		(49,800)					450,658		298,512	82,693					\$782,062
Depreciation & Amortization								410,853					78,011		\$488,864
Regulatory Debits															\$0
Taxes Other Than Income							82,922	211,115		13,139					\$307,176
State & Federal Income Taxes	1,657,174	19,151	(808,242)	186,667		274,827	(503,242)	(150,810)	(104,479)	(97,858)	(335,680)	(33,999)	(27,304)	1,746,071	\$1,822,275
Total Operating Expenses	12,394,423	(35,566)	(7,228,156)	(346,667)		274,827	934,593	480,019	194,033	181,736	623,406	(38,503)	50,707	1,977,389	\$9,462,240
Net Operating Revenues	\$3,077,609	\$35,566	(\$1,501,021)	\$346,667		(\$274,827)	(\$934,593)	(\$280,075)	(\$194,033)	(\$181,736)	(\$623,406)	(\$63,142)	(\$50,707)	\$3,242,702	\$2,599,005
Rate Base															
Total Plant in Service								18,072,320					3,023,678		\$21,095,998
Total Accumulated Depreciation								(205,427)					(39,005)		(\$244,432)
Customer Adv. For Construction															\$0
Deferred Accumulated Income Taxes								(46,700)					(6,191)		(\$52,891)
Working Capital Allowance															\$0
TOTAL RATE BASE	\$0	\$0	\$0	\$0		\$0	\$0	\$17,820,193	\$0			\$0	\$2,978,481	\$0	\$20,798,674
Revenue Requirement Effect	(\$4,954,324)	(\$57,254)	\$2,416,338	(\$558,063)		\$442,415	\$1,504,505	\$2,630,493	\$312,353	\$292,558	\$1,003,558	\$101,645	\$445,933	(\$5,220,091)	(\$1,639,934)