

Exhibit No. __ (MCP-5)
Summary of Proposed Adjustments to Test Year Results
Witness: Maryalice C. Peters

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,
Complainant,

v.

CASCADE NATURAL GAS
CORPORATION,

Respondent.

CASCADE NATURAL GAS CORPORATION

EXHIBIT OF MARYALICE C. PETERS

SUMMARY OF PROPOSED ADJUSTMENTS TO TEST YEAR RESULTS

3/29/2019

Cascade Natural Gas
Proposed Adjustments to Test Year Results
Twelve Months Ended December 31, 2018

	Annualize CRM Adjustment R-1	Promotional Advertising Adjustment R-2	Restate Revenue Adjustment R-3	Restate End of Period (EOP) Adj. R-4	Restate Wages R-5	Executive Incentives R-6	Interest Coordination Adjustment P-1	Pro Forma Wage Adjustment P-2	Pro Forma Plant Additions P-3	MAOP Deferral Amortization P-4	Total Adjustments
Operating Revenues											
Natural Gas Sales	684,346		2,733,772	678,910							4,097,028
Gas Transportation Revenue								0			0
Other Operating Revenues											0
REVENUE	\$684,346	\$0	\$2,733,772	\$678,910	\$0	\$0	\$0	\$0	\$0		\$4,097,028
Operating Expenses											
Nat. Gas/Production Costs											\$0
Revenue Taxes	27,730		110,772	27,509				0			\$166,012
Production					0		7,721				\$7,721
Distribution					74,550		856,284		859,551		\$1,790,385
Customer Accounts	2,118.98		\$8,465	\$2,102	3,650		83,722	\$0			\$100,058
Customer Service							52,301				\$52,301
Sales		(1,547)									(\$1,547)
Administrative and General		(22,434)			92	(894,390)	512,600				(\$404,132)
Depreciation & Amortization				1,490,380				648,693			\$2,139,074
Regulatory Debits											\$0
Taxes Other Than Income					5,989		88,725	396,050			\$490,764
State & Federal Income Taxes	137,445	5,036	549,052	(176,627)	(17,699)	187,822	(285,943)	(336,284)	(219,396)	(180,506)	(\$337,100)
Total Operating Expenses	167,293	(18,945)	668,289	1,343,365	66,583	(706,568)	(285,943)	1,265,069	825,347	679,045	\$4,003,535
Net Operating Revenues	\$517,053	\$18,945	\$2,065,482	(\$664,455)	(\$66,583)	\$706,568	\$285,943	(\$1,265,069)	(\$825,347)	(\$679,045)	\$93,493
Rate Base											
Total Plant in Service				36,939,567				32,794,040			\$69,733,608
Total Accumulated Depreciation				(2,158,314)				(324,347)			(\$2,482,660)
Customer Adv. For Construction				79,441							\$79,441
Deferred Accumulated Income Taxes				(513,833)				(61,014)			(\$574,846)
Working Capital Allowance				0							\$0
TOTAL RATE BASE	\$0	\$0	\$0	\$34,346,862	\$0	\$0	\$0	\$0	\$32,408,680		\$66,755,542
Revenue Requirement Effect	(\$684,346)	(\$25,075)	(\$2,733,772)	\$4,392,576	\$88,126	(\$935,179)	(\$378,460)	\$1,674,384	\$4,407,280	\$898,751	\$6,704,284