Exhibit No. __ (IDM-2) Docket No. UG-20____ Witness: Isaac D. Myhrum

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION, Complainant,

v.

CASCADE NATURAL GAS CORPORATION,

Respondent.

CASCADE NATURAL GAS CORPORATION

EXHIBIT OF ISAAC D. MYHRUM

SUMMARY OF REVENUES BY RATE SCHEDULE

June 19, 2020

		_		_					_			_			_	Pa	ige 1 of 6
Cascade Natural gas Corporation SUMMARY OF REVENUES BY RATE SCHEDULE	Current	_	Schedule Merge		Adjusted Current	_	2019 EOP D	eterminants at Curren	nt Rates	Cost Recover	ry Mechanism CRM	2020	EOP Customer Adjustn	nent		Proposed	
		Books Revenue Billing Determinants		Adjusted Billing	Adj	justed Per Books		Adjusted EOP	EOP Revenue	Billing Determinants		Billing Determinants	Adjusted 2020	2020 EOP		Revenue At Proposed	2019 Revenue
Rate Description (A) 1 Poto Schodulo 502 Posidential Service Poto	(Therms/Bills)Current Rate(B) = (D)/(C)(C)	2019 (Therms/Bills) (D) (E)	RateRemove/Add(F)(G)	Determinants (H) = (B)+(E)		1argin Revenue (J) = (H)*(I)	(Therms/Bills) (K)	ő	Adjustment (M) = (L)-(J)	(Therms/Bill) (N)	Rate CRM Revenue (O) (P) = (N)*(O)	(Therms/Bill) (Q)	Margin Revenue R=(Q)*(I)	Adjustment (S) = (R)-(L)	Proposed Rates (T)	Rates (U) = (Q)*(T)	Adjustment (V) = (U)-(R)
 <u>Rate Schedule 503 - Residential Service Rate</u> Basic Service Charge Delivery Charge Total Margin 	2,321,731 \$5.00 130,707,635 \$ 0.27205	\$11,608,656 \$35,559,012 \$47,167,668		2,321,731 130,707,635	\$5.00 \$0.31073	\$11,608,656 \$40,614,783	2,344,308	\$11,721,540	\$112,884	133,590,691 \$	0.00347 \$ 463,56	2,377,211	\$11,886,052.59	\$164,512.59	\$5.00	\$ 11,886,053 \$	-
6 Weather Normalized Volume Adjustment 7				(179,086)	\$0.31073	(\$55,648)											
8 Average Cost of Gas9		\$57,026,087		130,528,548	\$0.31073	\$40,559,136 \$52,167,791	131,741,687 _	\$40,936,094 \$52,657,634	\$376,959 \$489,843			133,590,691	\$41,510,635.27 \$53,396,687.86			\$48,309,679\$\$60,195,732\$	6,799,044 6,799,044
 Non-Gas Revenue Temporary Gas Cost Amortization WA Energy Assistance Fund Program 		\$5,759,453 \$441,170															
 13 WA Replacement Pipe Cost Recovery 14 WA Decoupling Mechanism 		\$1,799,421 -\$2,529,025															
 15 WA Deferred Gas Costs 16 WA Conservation Cost Recovery 17 WA Protected Dive Evenes Deferred Income Tay 		\$846,347 \$3,574,019															
 WA Protected-Plus Excess Deferred Income Tax WA Unprotected Excess Deferred Income Tax WA Temporary Federal Income Tax Rate Credit 		-\$956,022 -\$428,745 -\$667,502															
20 City Tax Tier 121 City Tax for Cities with Annual Maximum		\$5,506,162 \$13,767															
 22 City Tax Applied (City Tax < Maximum) 23 State Utility Tax Credit 24 Indian Nation Tribal Charge 		\$1,290 -\$710 \$20,657															
25 Adjustment 26 Current Month Unbilled +		-\$382 \$73,352,000															
 27 Previous Month Unbilled - 28 CAP Adjustment 29 Deferrals 		-\$71,347,018 -\$1,197,918 \$2,095,723															
 30 Deficiency 31 Misc Revenue Adjustment 		\$0 -\$14															
 32 Total Non-Gas Revenue 33 34 Total Rate Schedule 503 Revenue 	\$0.00 check	\$16,282,672 \$120,476,426.38															
35 36				-					_								
 37 <u>Rate Schedule 504 - General Commercial Service</u> 38 Basic Service Charge 39 <u>Delivery Charge</u> 40 Total Margin 	319,324 \$13.00 94,501,075 \$ 0.23142	Migrated from 04L \$4,151,206 \$21,869,439 \$26,020,644	V 2 \$13 \$15	56 319,336 51 94,530,724 17	\$13.00 \$0.26180	\$4,151,362 \$24,748,144	322,116	\$4,187,508	\$36,146	94,300,921 \$	0.00226 \$ 213,120	325,586	\$4,232,613	\$45,104.84	\$ 13.00	\$ 4,232,613 \$	-
 41 42 Weather Normalized Volume Adjustment 				(1,851,009)	\$0.26180	-\$484,594											
44 Average Cost of Gas 45		\$40,967,039		92,679,715	\$0.26180	\$24,263,549 \$28,414,911	93,296,003 _	\$24,424,894 \$28,612,402	\$161,344 \$197,491			94,300,921	\$24,687,981 \$28,920,594	\$263,087 \$308,192	\$ 0.30468 _	\$ 28,731,636 \$ \$ 32,964,248 \$	4,043,654 4,043,654
 46 Non-Gas Revenue 47 Temporary Gas Cost Amortization 48 WA Energy Assistance Fund Program 	\$	4,218,400.13 \$258,125															
 48 WA Energy Assistance Fund Program 49 WA Replacement Pipe Cost Recovery 50 WA Decoupling Mechanism 		\$238,123 \$874,517 -\$2,430,207															
51 WA Deferred Gas Costs52 WA Conservation Cost Recovery		\$620,576 \$2,584,957															
 53 WA Protected-Plus Excess Deferred Income Tax 54 WA Unprotected Excess Deferred Income Tax 55 WA Temporary Federal Income Tax Rate Credit 		-\$530,494 -\$238,282 -\$376,045															
56 City Tax Tier 157 City Tax Tier 2		\$4,016,748 \$2,523															
 58 City Tax for Cities with Annual Maximum 59 City Tax Applied (City Tax < Maximum) 60 State Utility Tax Credit 		\$54,976 \$618 -\$4,995															
61 Indian Nation Tribal Charge62 Adjustment Dollars		\$35,637 -\$199,293															
 63 Current Month Unbilled + 64 Previous Month Unbilled - 65 CAP Adjustment 		\$56,044,303 -\$53,613,699 -\$2,042,970															
66 Deferrals67 Deficiency		\$2,168,042 \$51,429															
 68 Adjustment 69 Total Non-Gas Revenue 70 		\$2 \$11,494,867															
Total Rate Schedule 504 Revenue 72	\$0.00 check	\$78,482,550		-		- 1			-								
 73 74 <u>Rate Schedule 505 - General Industrial Service</u> 75 Basic Service Charge 	5,771 \$60.00	Merge from 05L \$346,260 12		20 5,783	\$60.00	\$346,980	5,856	\$351,360	\$4,380			5,895	\$353,672	\$2,311.58	\$ 60.00	\$ 353,672 \$	-
76 Margin First 500 Therms77 Margin Next 3,500 Therms	1,772,804 \$ 0.17851 5,885,874 \$ 0.14457	\$316,463 1,747 \$850,921 621	\$ 0.18 \$31 \$ 0.14 \$9	121,774,551905,886,495	\$0.20176 \$0.16481	\$358,033 \$970,153	1,796,054 5,955,588	\$362,372 \$981,540	\$4,338 \$11,387	1,807,870 \$ 5,994,770 \$	0.00190 \$ 11,39	1,807,870 5,994,770	\$364,756 \$987,998	\$2,384.03 \$6,457.50	\$ 0.23481 \$ 0.19180	\$ 424,499 \$ \$ 1,149,823 \$	59,744 161,825
 78 Margin > 4,000 Therms 79 Total Margin 80 	5,495,418 \$ 0.13944	\$766,281 \$2,279,925	0 \$ 0.14\$ \$1,12	50 5,495,418 22	\$0.15923	\$875,035 \$2,550,202	5,561,735	\$885,595 \$2,580,867	\$10,560 \$30,665	5,598,325 \$	0.00190 <u>\$ 10,63</u> \$ 25,463	5,598,325	\$891,421 \$2,597,847	\$5,826.28 \$16,979		\$ 1,037,428 <u>\$</u> \$ 2,965,421 \$	146,006 367,574
81 Average Cost of Gas 82 83 Non Cas Bevenue		\$5,522,382		L													
 83 Non-Gas Revenue 84 Temporary Gas Cost Amortization 85 WA Energy Assistance Fund Program 	\$ \$	656,984.08 22,304.93		L													
86 WA Replacement Pipe Cost Recovery87 WA Decoupling Mechanism	\$	92,918.60 26,527.78		L													
 88 WA Deferred Gas Costs 89 WA Conservation Cost Recovery 90 WA Protected-Plus Excess Deferred Income Tax 	\$ \$ \$	88,407.78 360,112.04 (46,651.72)		1 · · · ·													
 WA Unprotected Excess Deferred Income Tax WA Temporary Federal Income Tax Rate Credit Citra Tax Tion 1 	\$ \$	(21,028.46) (33,921.57)		1 · · · ·													
 93 City Tax Tier 1 94 City Tax Tier 2 95 City Tax Applicable to Identified Bus for Tax. Rev Limits 	\$ \$ \$	346,994.71 808.47 780.00		1 · · · ·													
 96 City Tax for Cities with Annual Maximum 97 City Tax Applied (City Tax < Maximum) 	\$ \$	893.97 1,371.67		1 · · · ·													
 98 Indian Nation Tribal Charge 99 Adjustment 100 Current Month Unbilled + 	\$ \$	15,526.04 (63.60) \$0															
101 Previous Month Unbilled -102 CAP Adjustment		\$0 -\$197,882															
103Deferrals104Deficiency105Total Non-Gas Revenue		-\$47,419 \$0 \$1,266,665		L													
106Total Rate Schedule 505 Revenue107	\$0.00 check	\$9,068,972		L													
 108 109 <u>Rate Schedule 511 - Large Volume General Service Rate - Commercial</u> 110 Basic Service Charge 	893 \$125.00 \$	Merge from WA0 111,625 173	11LV & 511 Industrial \$	25 1,066	\$125.00	\$133,250	1,164	\$ 145,500.00	\$12,250			1,178	\$ 147,192	\$ 1,692	\$ 125.00	\$ 147,192 \$	-
110Dasie Service entrige111Margin First 20,000 Therms112Margin Next 80,000 Therms	7,343,669 \$ 0.14330 \$ 2,835,268 \$ 0.10984 \$	111,025 1,05 1,052,348 2,109,805 311,426 2,640,205.05	\$0.1433 \$302,33	9,453,475	\$0.16113 \$0.12471	\$1,523,238 \$1,523,238 \$682,846	10,239,868		\$126,712 \$52,421	10,358,936 \$		10,358,936		\$ 19,185	\$ 0.18752	\$ 1,942,524 \$	273,388 121,830

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SUMMARY OF REVENUES BY RATE SCHEDULE	Current			hedule Merge	-		Adjusted Current		2019 EOP Determ	ninants at Current Rates		Cost Recovery Mech	anism CRM) EOP Customer Adjustr	nent	Proposed
Rate Description	Billing Determinants (Therms/Bills) Current Rate	Per Books Revenue 2019	Billing Determinants (Therms/Bills)	Rate Rep	move/Add	Adjusted Billing Determinants	Rate	Adjusted Per Books Margin Revenue		usted EOP EOP Revenue gin Revenue Adjustment		inants	CRM Revenue	Billing Determinants (Therms/Bill)	Adjusted 2020 Margin Revenue	2020 EOP Adjustment	Revenue At Proposed2019 RevenueProposed RatesRatesAdjustment
(A) 113 Margin> 100,000 Therms	(B) = (D)/(C) (C) 818,695 \$ 0.02709	(D) \$ 22,178	(E) 2,263,075.67	(F) \$0.0271	(G) \$61,307	(H) = (B)+(E) 3,081,771	(I) \$0.03464	(J) = (H)*(I) \$106,753	(K) (L) 3,163,580 \$) = (K)*(I) (M) = (L)-(J) 109,586 \$2,5	(N) 834 3,2	,	(P) = (N)*(O) 6 \$ 4,032	(Q) 3,200,366	R=(Q)*(I) \$ 110,861	(S) = (R)-(L) \$ 1,274	(T) (U) = (Q)*(T) (V) = (U)-(R) \$ 0.04031 \$ 129,019 \$ \$
 114 Total Margin 115 116 Average Cost of Gas 		\$ 1,497,577 \$4,617,516						\$2,446,087	Ş	2,640,304 \$194,3	217		\$24,600		\$ 2,671,005	\$ 30,701	\$ 3,084,382 \$ 413,3
117118Non-Gas Revenue119Temporary Gas Cost Amortization120WA Energy Assistance Fund Program121WA Replacement Pipe Cost Recovery122WA Decoupling Mechanism123WA Deferred Gas Costs124WA Conservation Cost Recovery125WA Protected-Plus Excess Deferred Income Tax126WA Unprotected Excess Deferred Income Tax127WA Temporary Federal Income Tax Rate Credit128City Tax Tier 1129City Tax Tier 2130Indian Nation Tribal Charge131Adjustment132City Tax for Cities with Annual Maximum133State Utility Tax Credit134Current Month Unbilled +135Previous Month Unbilled -136CAP Adjustment137Deferrals138Deficiency139Total Non-Gas Revenue140Total Non-Gas Revenue		\$518,628 \$15,782 \$53,561 -\$506,822 \$72,560 \$300,862 -\$32,021 -\$14,411 -\$22,780 \$280,113 \$3,444 \$0 \$280,113 \$3,444 \$0 \$0 \$8,115 -\$15,087 \$0 \$0 \$0 \$8,115 -\$15,087 \$0 \$0 \$0 \$0 \$0 \$0 \$278,715 \$616,599 \$0 \$999,827															
 141 142 Total Rate Schedule 511 Revenue 143 	\$0.00 check	\$7,114,920						-	-		-			-			
143Rate Schedule 511 - Large Volume General Service Rate - Industrial144Basic Service Charge145Basic Service Charge146Margin First 20,000 Therms147Margin Next 80,000 Therms148Margin> 100,000 Therms149Total Margin150	159\$125.001,842,443\$0.143301,959,104\$0.10984365,434\$0.02709		Merge w/ 511 Comm -159 -1,842,443 -1,959,104 -365,434	\$125.00 \$0.14 \$0.11 \$0.03	-\$19,875 -\$264,022 -\$215,188 -\$9,900		\$125.00 \$0.16113 \$0.12471 \$0.03464	\$0 \$0 \$0 \$0 \$0 \$0									
151Average Cost of Gas152153Non-Gas Revenue154Temporary Gas Cost Amortization155WA Energy Assistance Fund Program156WA Replacement Pipe Cost Recovery157WA Decoupling Mechanism158WA Deferred Gas Costs159WA Conservation Cost Recovery160WA Protected-Plus Excess Deferred Income Tax161WA Unprotected Excess Deferred Income Tax162WA Temporary Federal Income Tax Rate Credit163City Tax Tier 1164City Tax Tier 2165Indian Nation Tribal Charge166Adjustment167City Tax for Cities with Annual Maximum168State Utility Tax Credit169Current Month Unbilled +170Previous Month Unbilled -171CAP Adjustment172Deferrals173Deficiency174Total Non-Gas Revenue175Vation Cos Revenue		\$1,749,542 \$258,359 \$5,982 \$20,284 -\$192,352 \$27,572 \$114,009 -\$12,129 -\$5,462 -\$8,656 \$76,548 \$424 \$4,026 -\$26,856 \$0 -\$26,856 \$0 -\$4,469 \$0 -\$4,469 \$0 -\$291,316 \$185,979 \$0 \$0 \$0 \$151,942															
 176 177 Total Rate Schedule 511 Revenue 178 	\$0 check	\$2,410,469			_												
 179 <u>Rate Schedule: CNGW04LV</u> 180 Basic Service Charge 181 Margin 	12 \$13.00 29649 \$ 0.23142	\$156 \$6,861	Merge w/ 504 -12 -29,649	\$13.00 \$0.23	-\$156 -\$6,861		\$13.00 \$0.26180	\$0 \$0									
182 Total Margin183		\$7,017	23,043		-\$7,017			\$0 \$0									
184Average Cost of Gas185186Non-Gas Revenue187Temporary Gas Cost Amortization188WA Energy Assistance Fund Program189WA Replacement Pipe Cost Recovery190WA Decoupling Mechanism191WA Deferred Gas Costs192WA Conservation Cost Recovery193WA Protected-Plus Excess Deferred Income Tax194WA Unprotected Excess Deferred Income Tax195WA Temporary Federal Income Tax Rate Credit196City Tax Tier 1197Adjustment198Current Month Unbilled +199Previous Month Unbilled -200CAP Adjustment201Deferrals202Deficiency203Adjustment204-PM CA1501A205+CM CA1501A		\$12,852 \$1,079 \$81 \$274 -\$779 \$199 \$812 -\$166 -\$75 -\$121 \$1,270 \$0 -\$6,020 \$548 \$0 -\$6,020 \$548 \$0 \$0 -\$6,020 \$548 \$0 \$0 -\$22,362 \$0															
 205 +CM CA1501A 206 Total Non-Gas Revenue 207 		\$22,904 -\$2,356															
208Total Rate Schedule: CNGW04LV209210Rate Schedule: CNGW05LV211Basic Service Charge212Margin First 500213Margin Next 3500214Margin > 4,000 Therms215Total Margin216217218Average Cost of Gas	\$0.00 check 12 \$60.00 1747 \$ 0.17851 621 \$ 0.14457 0 \$ 0.13944		Merge w/ 505 -12 -1,747 -621 0	\$60.00 \$0.18 \$0.14 \$0.14	-\$720 -\$312 -\$90 \$0 -\$1,122		\$60.00 \$0.20176 \$0.16481 \$0.15923_	\$0 \$0 \$0 \$0 \$0 \$0									
 218 219 Non-Gas Revenue 220 Temporary Gas Cost Amortization 221 WA Energy Assistance Fund Program 222 WA Replacement Pipe Cost Recovery 223 WA Decoupling Mechanism 224 WA Deferred Gas Costs 225 WA Conservation Cost Recovery 		\$146 \$3 \$12 \$2 \$11 \$45															

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			-																
Current	-	Schedule Me	rge	A	djusted Current	_		terminants at Current	Rates		very Mechanism CRN	И		EOP Customer Adjustr	ment		Proposed		
Billing Determinants (Therms/Bills) Current Rate		Determinants	Remove/Add	Adjusted Billing Determinants						Billing Determinants (Therms/Bill)	Rate CRM	I Revenue	Billing Determinants (Therms/Bill)	Adjusted 2020 Margin Revenue	2020 EOP Adjustment	Proposed Rate			Revenue ustment
(Therms/Bills) Current Rate (B) = (D)/(C) (C) (B) = (D)/(C) (C) \$0.00 check \$0.00 check 14 \$125.00 267362 \$0.14330 681101 \$0.10984 1897642 \$0.02709	2019 () (D) -\$6 () (D) -\$6 () -\$3 () () -\$3 () () (D) () () -\$3 () () \$3,356 () () \$5,3356 () () \$5,1,980 () () \$2,128 () () \$2,128 () () \$3,3,709 () () \$1,7500 () () \$1,7501 () () \$1,197,643 () () \$1,197,643 () () \$1,197,643 () () \$1,197,643 () () \$3,5361 () () \$3,5361 () () \$3,54053 () () \$1,197,643 () () \$3,5464 () () \$4,64,838 () () \$2,51,722,888 ()) \$2,51,72	Therms/Bills) Rate (E) (F) erge w/ 511 Commercial -14 \$125.0 -267,362 \$0.1 -681,101 \$0.1	(G) 00 -\$1,750 4 -\$38,313 1 -\$74,812	Determinants (H) = (B)+(E)	Rate Margi	in Revenue	(Therms/Bills) N	largin Revenue	Adjustment	(Therms/Bill) (N)	(O) (P):			Margin Revenue R=(Q)*(I) 	Adjustment (S) = (R)-(L)	(T) \$ 16 \$ 0.10	s Rates (U) = (Q)*(3.00 \$ 13 3.00 \$ 13 3.278 \$ 13	Adju Г) (V) = 5,648 \$ 5,777 \$ 3,849 \$	
- check 2,227 \$625.00 17,874,140 \$ 0.20000 355,024,600 \$ 0.00040 94,364,132 \$ 0.05331 64,730,931 \$ 0.01945 28,296,657 \$ 0.01182 166,667,530 \$ 0.00562	989 0 0 20,060 (23,706) 0 (1,287,067) 1,320,742 258,766 1,318,419	60\$6212,480,012\$0.2000267,459,875\$0.000432,894,671\$0.05336,609,005\$0.01945,481,981\$0.0118	00 2,496,002 100 106,984 11 1,753,615 15 128,545 32 64,797	2,287 30,354,152 622,484,475 127,258,804 71,339,935 33,778,639 389,145,687	\$625.00 \$0.20000 \$0.00040 \$0.05989 \$0.02303 \$0.01473 \$0.00798	\$1,429,375 \$6,070,830 \$248,994 \$7,621,530 \$1,642,959 \$497,559 \$3,105,383 \$20,616,630	2,244 30,354,152 622,484,475 125,228,101 98,759,307 33,359,961 383,690,058	\$1,402,500 \$6,070,830 \$248,994 \$7,499,911 \$2,274,427 \$491,392 \$3,061,847 \$21,049,901	-\$26,875 \$0 \$0 -\$121,619 \$631,468 -\$6,167 -\$43,536 \$433,271	98,759,307 33,359,961	\$ 0.00039 \$ \$ 0.00039 \$	48,839 38,516 13,010 149,639 250,005		\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		\$ 0.20 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00	0000 \$ 6,01 0040 \$ 24 5970 \$ 8,71 2680 \$ 2,64 1714 \$ 51 0929 \$ 3,56	0,830 \$ 8,994 \$ 8,324 \$ 6,956 \$ 1,878 \$ 3,348 \$	- - 1,228,413 372,529 80,485 501,501 2,182,929
	(Therms/Bills) Current Rate (B) = (D)/(C) (C) 14 \$ 125.00 267362 \$ 0.14330 681101 \$ 0.10984 1897642 \$ 0.02709 1897642 \$ 0.02709 1,262,437 \$ 0.07895 1,008,044 \$ 0.02248 93 \$163.00 1,262,437 \$ 0.07895 1,008,044 \$ 0.02248 93 \$163.00 1,262,437 \$ 0.0248 93 \$163.00 1,262,437 \$ 0.02248	ThermyBils) Current Rate 2019 (1) (B) = (D)/(C) (C) (D) 56 53 (B) = (D)/(C) (C) (D) 56 53 (D) = (D)/(C) (C) (D) 51 53 (D) = (D)/(C) (C) (D) 51 53 (D) = (D)/(C) (D) (D) 51 53 (D) = (D)/(C) (D) (D) 51 53 (D) = (D)/(C) (D) (D) 53 53 (D) (D) (D) 53 53 (D) (D) (D) 5	Thermutalisis) Curren Rite 20.9 Thoms Bills) Race (0) = (0)/(C) (C) (0) 56 (7) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	9 10 Determinatio (000 Determinatio (000 Exto Recover.44d (000 (01	Bing December (December	intermeter Courte Name Particulation Name Name	Interface Production Producti	Impo Product Product	Important No. 2000 Total State Paramite No. 2000 No. 2000	Interview Normal Mathematical Street (1998) Impart (1998)	KUMUACIO INCOMUNICATION INCO		Name No.000 No.000 Partial No.000 Partial No.000 Partial Paritial Partial Pari						

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(Cascade Natural gas Corporation

Cascade Natural gas Corporation																Page 4 of 6
SUMMARY OF REVENUES BY RATE SCHEDULE	Current		Schedu Billing	le Merge		Adjusted Current		2019 EOP Billing	Determinants at Curr	rent Rates	Cost Recovery Billing	Mechanism CRM	202 Billing	0 EOP Customer Adjustm	ent	Proposed
Rate Description	Billing Determinants (Therms/Bills) Current Rate		Determinants (Therms/Bills) R	ate Remove/Add	Adjusted Billing Determinants	Rate	Adjusted Per Books Margin Revenue	Determinants (Therms/Bills)	Adjusted EOP Margin Revenue	EOP Revenue Adjustment	Determinants (Therms/Bill) R	ate CRM Revenue	Determinants (Therms/Bill)	Adjusted 2020 Margin Revenue	2020 EOP Adjustment	Revenue At Proposed2019 RevenueProposed RatesRatesAdjustment
(A) 339 Deficiency 340 Adjustment	(B) = (D)/(C) (C)	(D) \$0 \$0	(E) (F) (G)	(H) = (B)+(E)	(1)	(J) = (H)*(I)	(К)	(L) = (K)*(I)	(M) = (L)-(J)	(N) (O) (P) = (N)*(O)	(Q)	R=(Q)*(I)	(S) = (R)-(L)	(T) $(U) = (Q)^{*}(T)$ $(V) = (U)^{-}(R)$
341 -PM CA1501A 342 +CM CA1501A		-\$13,703,888 \$13,702,522														
 343 Total Non-Gas Revenue 344 345 Total Pata Schodula 6621 Revenue 	ć0.00 shad	\$1,105,655														
 345 Total Rate Schedule 6631 Revenue 346 347 Rate Schedule 906 - Interruptible Transportation 	\$0.00 check	k \$13,775,074	Merge w 6631										-			
 348 Dispatch Service Charge 349 Contract Demand Charge (Jan-Jul) 	12 \$625.00 7 \$ 13,219.29	\$92,535	-12	\$625.00 -\$7,500 ,219.29 -\$92,535	-	\$625.00										
 350 Contract Demand Charge (Aug-Dec) 351 DSC Commodity (Jan-Sept) 	5 \$ 13,344.87	2 \$66,724 \$0	-5 \$13 0	,344.87 -\$66,724 \$0.00 \$0	-	\$13,345	\$C									
 352 DSC Commodity (Oct-Dec) 353 System Balancing Rate (Jan-Sept) 354 System Balancing Rate (Oct-Dec) 	21,523,500 0.0004 8,214,375 0.0004		0 -21,523,500 -8,214,375	\$0.00 \$0 0.0004 -\$8,609 0.0004 -\$3,286	-	\$0.00040	Śſ									
 Commodity Charge First 100,000 Therms per day (Jan-Jun) Commodity Charge First 100,000 Therms per day (Jul-Dec) 	14,171,1230.014541215,341,7960.0146793	2 \$206,065 3 \$225,207	-14,171,123 0.0 -15,341,796 0.0	145412 -\$206,065 146793 -\$225,207		\$0.0146793										
 357 Commodity Charge Over 100,000 Therms per day (Jan-Jun) 358 Commodity Charge Over 100,000 Therms per day (Jul-Dec) 359 Total Margin 	307,368 0.0188897 - 0.0190691			188897 -\$5,806 190691 \$0 -\$615,732.57	-	\$0.0190691	\$C \$C									
360 361 Non-Gas Revenue		<i>\$</i> 013,733		<i>4013,132.31</i>			ŶĊ									
 362 Gross Revenue Fee 363 Adjustments 		\$27,283 \$0														
364 -PM CA1501A 365 +CM CA1501A 366 Total Non-Gas Revenue		-\$643,016 \$672,796 \$57,063														
367 368 Total Rate Schedule 906 Revenue	\$0.00 check							L					L			
 369 370 <u>Rate Schedule 909 - Interruptible Transportation</u> 371 Dispatch Service Charge 		0				écor oc	A= ===									
 371 Dispatch Service Charge 372 Contract Demand Charge 373 Monthly Facilities Charge 	12 \$625.00 - \$0.00 12 \$2,000.00	0 \$0			12 - 12	\$625.00 \$2,000.00	\$C									
374 System Balancing Rate375 DSC Commodity	28,347,025 \$ 0.0004	\$11,339 0 \$0			28,347,025	\$0.00040										
 376 Commodity Charge (Jan-Sept) 377 Commodity Charge (Oct-Dec) 378 Total Margin 	20,390,726 \$ 0.0163767 8,004,125 \$ 0.0160639				20,390,726 8,004,125	\$0.0160639	\$456,132 \$498,971									
379 380 Non-Gas Revenue		\$505,549					2430,371 1									
381 Gross Revenue Fee382 Adjustments		\$22,392 \$0														
383 -PM CA1501A 384 +CM CA1501A 385 Total Non-Gas Revenue		-\$527,741 \$561,061 \$55,712														
386 387 Total Rate Schedule 909 Revenue	\$0.00 check															
388 389 Rate Schedule 910 - Interruptible Transportation 200 Director Change	12 62	5 7 500			12	écar oo	67 F00									
 390 Dispatch Service Charge 391 Monthly Facilities Charge 392 System Balancing Charge 	12 625 12 \$2,250.00 8,699,850 \$0.0004	0 27,000			12 12 8,699,850	\$625.00 \$2,250.00 \$0.00040	\$27,000									
393 Contract Demand Charge (Jan-Sept)394 Contract Demand Charge (Sept-Dec)	6,453,071 \$0.0115915 2,235,714 \$0.0117770	5 74,801 0 26,330			6,453,071 2,235,714	\$0.01178	\$102,328									
395 DSC Commodity396 Total Margin397	- \$0.00	00139,111			· · ·	\$0.00000	\$0 \$140,308									
397 398 Non-Gas Revenue 399 Gross Revenue Fee		6,164														
400Adjustments401-PM CA1501A		0 (145,275)														
 402 +CM CA1501A 403 Total Non-Gas Revenue 404 		<u>145,570</u> 6,459														
405 Total Rate Schedule 910 Revenue 406	\$0.00 check	k 145,570	-					-					-			
 407 <u>Rate Schedule 911 - Interruptible Transportation</u> 408 Dispatch Service Charge 409 Monthly Facilities Charge 	12 \$ 625.00				12 12	\$625.00										
 409 Monthly Facilities Charge 410 System Balancing Charge 411 Contract Demand Charge 	12 \$ 3,950.00 4,869,875 \$ 0.0004 0 \$ -				4,869,875	\$3,950.00 \$0.00040 \$0.00000										
412 DSC Commodity413 Commodity Charge (Jan-Sept)	0 \$ - 3,877,416 \$ 0.0177243				- 3,877,416	\$0.00000										
 414 <u>Commodity Charge (Oct-Dec)</u> 415 Total Margin 416 	987,421 \$ 0.0180079	17,781 143,354			987,421	\$0.01801 _.	\$87,605 \$144,453	1								
410 417 Non-Gas Revenue 418 Gross Revenue Fee		6,352														
419 Adjustments 420 -PM CA1501A 421 +CM CA1501A		(149,706)														
 421 +CM CA1501A 422 Total Non-Gas Revenue 423 		<u>149,661</u> 6,307														
424 Total Rate Schedule 911 Revenue 425	\$ - check	k 149,661	-										1			
 426 <u>Rate Schedule 914 - Interruptible Transportation</u> 427 Dispatch Service Charge 428 Monthly Facilities Charge 	12 \$ 625.00 12 \$ 6,725.00				12 12	\$625.00 \$6,725.00										
429 System Balancing Charge430 Contract Demand Charge	12,469,000 \$ 0.0004 - (12,469,000	\$0.00040	\$4,988 \$0									
 431 DSC Commodity 432 Commodity Charge (Jan-Sept) 433 Commodity Charge (Oct-Dec) 	- (9,608,534 \$ 0.0108411 2,846,611 \$ 0.0110146				9,608,534	č0.04404	\$0									
 433 Commodity Charge (Oct-Dec) 434 Total Margin 435 	2,846,611 \$ 0.0110146	5 <u>31,354</u> 228,709			2,846,611	\$0.01101	\$137,188 \$230,376	-								
436 Non-Gas Revenue437 Gross Revenue Fee		10,134														
438 Adjustments 439 -PM CA1501A 440 +CM CA1501A		0 (238,843) 238,195														
441 Total Non-Gas Revenue442		9,486														
 443 Total Rate Schedule 914 Revenue 444 445 Pate Schedule 6631 	\$0.00 check	k 238,195	Morgo w 6624													
 445 <u>Rate Schedule 6631</u> 446 Basic Service Charge 447 Contract Demand Charge 	24 \$ 625.00 6,240,000 \$ 0.20000		Merge w 6631 -24 -6,240,000	\$625 -\$15,000 \$0 -\$1,248,000		\$625.00 \$0.20000										
448 System Balancing Charge449 Delivery Charge First 100,000 Therms	137,398,200 \$ 0.00040 1,200,000 \$ 0.05331) \$54,959 . \$63,972	-137,398,200 -1,200,000	\$0 -\$54,959 \$0 -\$63,972		\$0.00040 \$0.05989	\$0 \$0									
 450 Delivery Charge Next 200,000 Therms 451 Delivery Charge Next 200,000 Therms 	2,521,542 \$ 0.01945 2,200,000 \$ 0.01182		-2,521,542 -2,200,000	\$0 -\$49,044 \$0 -\$26,004		\$0.02303 \$0.01473	\$0 \$0									

Cascade Natural Gas Corporation SUMMARY OF REVENUES BY RATE SCHEDULE

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Cascade Natural gas Corporation SUMMARY OF REVENUES BY RATE SCHEDULE	Current		Sch	edule Merge		Adjusted Current		2019 EOP Determinants at Cu	rrent Rates	Cost Recove	ry Mechanism CRM	202	20 EOP Customer Adjustr	ment		Proposed	age 5 of
(A) 2 Delivery Charge > 500,000 Therms 3 Total Margin			Billing Determinants	Rate Remove/A (F) (G)	(H) = (B)+(E)	g Rate	Adjusted Per Books Margin Revenue (J) = (H)*(I) \$0 \$0	Billing Determinants (Therms/Bills) (K) (L) = (K)*(I)	EOP Revenue Adjustment (M) = (L)-(J)	Billing Determinants	RateCRM Revenue(O)(P) = (N)*(O)	Billing Determinants (Therms/Bill) (Q)	Adjusted 2020 Margin Revenue R=(Q)*(I)	2020 EOP Adjustment (S) = (R)-(L)	Proposed Rates (T)	Revenue At Proposed Rates (U) = (Q)*(T)	2019 Revenue Adjustment (V) = (U)-(R)
 Non-Gas Revenue WA Protected-Plus Excess Deferred Income Tax WA Unprotected Excess Deferred Income Tax WA Temporary Federal Income Tax Rate Credit WA Energy Assistance Fund Program WA Replacement Pipe Cost Recovery Gross Revenue Fee City Tax Applicable to Identified Bus for Tax. Rev Limits DEFWA revenues Deficiency Billings Adjustment -PM CA1501A Total Non-Gas Revenue 		-\$87,577 -\$39,477 -\$67,338 \$42,466 \$235,332 \$97,280 \$720 -\$71,128 \$0 \$0 -\$2,334,401 \$2,340,393 \$116,271		-,22,133,4	57.34		ŞU										
Total Rate Schedule 663172Rate Schedule 663373Basic Service Charge74Contract Demand Charge75System Balancing Charge76Delivery Charge First 100,000 Therms77Delivery Charge Next 200,000 Therms78Delivery Charge Next 200,000 Therms79Delivery Charge > 500,000 Therms70Total Margin	\$0.00 check 12 \$ 625.00 6,240,000 \$ 0.2000 78,047,625 \$ 0.0004 1,200,000 \$ 0.05331 2,400,000 \$ 0.01945 2,281,981 \$ 0.01182 72,165,600 \$ 0.00562	\$2,311,709 \$7,500 \$1,248,000 \$31,219 \$63,972 \$46,680 \$26,973 \$405,571 \$1,829,915	Merge w 6631 -12 -6,240,000 -78,047,625 -1,200,000 -2,400,000 -2,281,981 -72,165,600	\$0 -\$1,24 \$0 -\$3 \$0 -\$6 \$0 -\$4 \$0 -\$2 \$0\$40	1,219 3,972 5,680	\$0.20000 \$0.00040 \$0.05989 \$0.02303 \$0.01473	\$0 \$0 \$0 \$0 \$0										
 Non-Gas Revenue WA Protected-Plus Excess Deferred Income Tax WA Unprotected Excess Deferred Income Tax WA Temporary Federal Income Tax Rate Credit WA Energy Assistance Fund Program WA Replacement Pipe Cost Recovery Gross Revenue Fee -PM CA1501A +CM CA1501A Total Non-Gas Revenue Total Rate Schedule 6633 	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(49,646.47) (22,461.08) (38,929.45) 24,135.17 133,640.04 81,083.53 (\$1,933,601) \$2,002,492 196,712.16 \$2,026,627															
94959697Rate Schedule 663598Basic Service Charge99System Balancing Charge90Delivery Charge First 100,000 Therms91Delivery Charge Next 200,000 Therms92Delivery Charge Next 200,000 Therms93Delivery Charge Over 500,000 Therms94Total Margin	12 \$ 625.00 22,276,175 \$ 0.0004 981,753 \$ 0.05331 1,380,094 \$ 0.01945 1,000,000 \$ 0.01182 18,914,326 \$ 0.00562		Merge w 6631 -12 -22,276,175 -981,753 -1,380,094 -1,000,000 -18,914,326	\$0 -\$ \$0 -\$5 \$0 -\$2 \$0 -\$1 \$0 <u>-\$10</u>	3,910	40.04.00	\$0 \$0 \$0 \$0										
9596Non-Gas Revenue97WA Protected-Plus Excess Deferred Income Tax98WA Unprotected Excess Deferred Income Tax99WA Temporary Federal Income Tax Rate Credit00WA Energy Assistance Fund Program11WA Replacement Pipe Cost Recovery22Utilization Discount First 100,000 Therms33Utilization Discount Next 200,000 Therms34Utilization Discount Next 200,000 Therms35Utilization Discount Next 200,000 Therms36Utilization Discount Next 300,000 Therms37Utilization Discount Next 400,000 Therms38Utilization Discount Next 400,000 Therms39Facilities Charge30Compressor Operation31Gross Revenue Fee32-PM CA1501A33+CM CA1501A34Total Non-Gas Revenue	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(14,050.88) (6,453.96) (11,915.06) 6,903.52 38,098.60 (45,745.35) (22,166.37) (8,410.00) (4,125.00) (9,658.26) (6,358.02) (53,643.95) 1,445,820.00 (16,195.59) 66,164.85 (\$1,565,070) \$1,565,179 1,358,372.98															
Rate Schedule 901 - Interruptible TransportationDispatch Service ChargeMonthly ChargeContract Demand ChargeDispatch Service ChargeDispatch Service ChargeSystem Balancing ChargeCommodity Charge (Jan-Jul)Commodity Charge (Aug-Dec)Total Margin	\$0 check 12 \$ 625.00 \$ 12 20,468.36 \$ - \$ - \$ - 0 \$ 86,593,950 0.0004 \$ 51,950,663 0.0150101 \$ 34,582,074 0.0151602 \$ \$	\$1,572,082 7,500 246,439 - - 34,638 779,785 524,271 1,592,632				63	\$246,439 \$0 \$0 \$34,638										
 Non-Gas Revenue Gross Revenue Fee Adjustments -PM CA1501A +CM CA1501A Total Non-Gas Revenue Total Rate Schedule 901 Revenue 	\$ \$ - check \$	70,569.55 - (\$1,663,202) \$1,657,519 64,886.91 1,657,519															
Rate Schedule 903 - Interruptible TransportationDispatch Service ChargeMonthly ChargeContract Demand ChargeDispatch Service ChargeSystem Balancing ChargeCommodity Charge (Jan-Jun)Commodity Charge (Jul-Dec)Total Margin	12 625.00 12 14,541.22 - - - - 29,380,275 0.0004 3,685,062 0.0145412 25,663,291 0.0146793	7,500 175,185 0 0 11,752 53,585 376,719 624,742				62	\$175,185 \$0 \$0 \$11,752										
 Non-Gas Revenue Gross Revenue Fee Adjustments City Tax Tier 1 Minimum Charge per Month -PM CA1501A +CM CA1501A Total Non-Gas Revenue 		28,282 0 41,575 12,898 (692,911) 801,816 191,660															

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Cascade Natural gas Corporation

SUMMARY OF REVENUES BY RATE SCHEDULE													_								
	Current		1		Schedule Mer	rge		Adjusted Current	t	2019 EC	P Determinants at Cu	rrent Rates	Cost R	ecovery Mech	anism CRM	202	0 EOP Customer Adjustr	nent	_	Proposed	
	Billing Determinants		Per Books Revenue	Billing Determinants			Adjusted Billing		Adjusted Per Books	Billing Determinants	Adjusted EOP	EOP Revenue	Billing Determinants			Billing Determinants	Adjusted 2020	2020 EOP		Revenue At Proposed	2019 Reven
Rate Description	(Therms/Bills)	Current Rate	2019	(Therms/Bills)	Rate	Remove/Add	Determinants	Rate	Margin Revenue	(Therms/Bills)	Margin Revenue	Adjustment	(Therms/Bill)	Rate	CRM Revenue	(Therms/Bill)	Margin Revenue	Adjustment	Proposed Rates	Rates	Adjustmer
(A)	(B) = (D)/(C)	(C)	(D)	(E)	(F)	(G)	(H) = (B)+(E)	(1)	(J) = (H)*(I)	(К)	$(L) = (K)^{*}(I)$	(M) = (L)-(J)	(N)	(O)	(P) = (N)*(O)	(Q)	R=(Q)*(I)	(S) = (R)-(L)	(T)	$(U) = (Q)^{*}(T)$	(V) = (U)-
Total Rate Schedule 903 Revenue	-	check	816,402																		
		encer	010,102																		
Rate Schedule 908- Interruptible Transportation																					
Dispatch Service Charge	12	625	7,500				12 \$	625.00	0 \$7,500												
System Balancing Charge	1,168,275	0.0004					1,168,275	\$0.0004													
Commodity Charge First 22 Million/Year	1,168,264	\$ 0.0100000	11,683				1,168,264	\$0.0100													
Minimum Charge per Month	10	\$13,900.00					10	\$13,900.0													
Total Margin			160,867						\$160,867												
Non-Gas Revenue																					
Gross Revenue Fee			7,100																		
Adjustments			(182 FF2)																		
-PM CA1501A +CM CA1501A			(182,553) 182,519																		
Total Non-Gas Revenue			7,066																		
			7,000																		
Total Rate Schedule 908 Revenue	-	check	167,933										Total CRM Propose	ed Rev	\$ 979,524						
													Less booked CRM		-\$3,879,097						
Total Cascade Margin			\$98,705,687						\$109,752,998		Total 2019 EOP Adj.	\$1,350,168	Total CRM Adjustn	nent	\$ (2,899,573)	2020 EOP Customer	Adjustment	\$1,094,926			\$ 13,8
Total Cascade Revenue			\$245,576,228																		
							Less Total Booked Margi	n	(\$98,705,687)												
Miscellaneous Service Revenues			527,669.76				Total Cap Adjustments		\$4,221,975												
Rent From Gas Property			-				Net Unbilled Margins Boo		(338,287)												
Interdepartmental Rents			127,945.33				Total Revenue Adjustme	nt	\$14,930,999												
Other Gas Revenue			91,457.44																		
Provision for Rate Refund			1,001,689.00																		
TOTAL OPERATING REVENUE			\$247,324,989																		
		Check																			
		Check	J 0.00																		

Cascade Natural Gas Corporation SUMMARY OF REVENUES BY RATE SCHEDULE

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