

Exhibit No. __ (IDM-7)
Docket No. UG-200568
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

July 24, 2020

Cascade Natural Gas Corporation
SUMMARY OF REVENUES BY RATE SCHEDULE

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Cascade Natural Gas Corporation SUMMARY OF REVENUES BY RATE SCHEDULE				Schedule Merge			Adjusted Current			2019 Customer Billing Correction			2019 EOP Determinants at Current Rates		
Rate Description (A)	Current		Per Books Revenue 2019 (D)	Billing Determinants (Therms/Bills) (E)	Rate (F)	Remove/Add (G)	Adjusted Billing Determinants (H) = (B)+(E)	Rate (I)	Adjusted Per Books Margin Revenue (J) = (H)*(I)	Adjusted Billing Determinants (K)	Rate (L) = (I)	Adjusted Per Books Margin Revenue (M) = (K)-(L)	Billing Determinants (Therms/Bills) (N)	Adjusted EOP Margin Revenue (O) = (J)*(N)	EOP Revenue Adjustment (P) = (J)-(O)
	Billing Determinants (Therms/Bills) (B) = (D)/(C)	Current Rate (C)													
209															
210 Rate Schedule: CNGW05LV				Merge w/ 505											
211 Basic Service Charge	12	\$60.00	\$720	-12	\$60.00	-\$720	-	\$60.00	\$0						
212 Margin First 500	1747	\$ 0.17851	\$312	-1,747	\$0.18	-\$312	-	\$0.20176	\$0						
213 Margin Next 3500	621	\$ 0.14457	\$90	-621	\$0.14	-\$90	-	\$0.16481	\$0						
214 Margin > 4,000 Therms	0	\$ 0.13944	\$0	0	\$0.14	\$0	-	\$0.15923	\$0						
215 Total Margin			\$1,122			-\$1,122			\$0						
216															
217 Average Cost of Gas			\$654												
218															
219 Non-Gas Revenue															
220 Temporary Gas Cost Amortization			\$146												
221 WA Energy Assistance Fund Program			\$3												
222 WA Replacement Pipe Cost Recovery			\$12												
223 WA Decoupling Mechanism			\$2												
224 WA Deferred Gas Costs			\$11												
225 WA Conservation Cost Recovery			\$45												
226 WA Protected-Plus Excess Deferred Income Tax			-\$6												
227 WA Unprotected Excess Deferred Income Tax			-\$3												
228 WA Temporary Federal Income Tax Rate Credit			-\$3												
229 City Tax Tier 1															
230 Adjustment															
231 Current Month Unbilled +			\$0												
232 Previous Month Unbilled -			\$0												
233 CAP Adjustment			\$3,356												
234 Deferrals			-\$2												
235 Deficiency			\$0												
236 Adjustment			\$0												
237 -PM CA1501A			-\$1,980												
238 +CM CA1501A			\$2,128												
239 Total Non-Gas Revenue			\$3,709												
240															
241 Total Rate Schedule: CNGW05LV	\$0.00	check	\$5,485												
242															
243 Rate Schedule: CNGWA011LV				Merge w/ 511 Commercial											
244 Basic Service Charge	14	\$ 125.00	\$1,750	-14	\$125.00	-\$1,750	-	\$125.00	\$0						
245 Margin First 20,000 Therms	267362	\$ 0.14330	\$38,313	-267,362	\$0.14	-\$38,313	-	\$0.16113	\$0						
246 Margin Next 80,000 Therms	681101	\$ 0.10984	\$74,812	-681,101	\$0.11	-\$74,812	-								
247 Margin> 100,000 Therms	1897642	\$ 0.02709	\$51,407	-1,897,642	\$0.03	-\$51,407	-								
248	2,846,104		\$166,282	-2,846,104.50		-\$166,282.21			\$0						
249															
250 Average Cost of Gas			\$1,197,643												
251															
252 Non-Gas Revenue															
253 Temporary Gas Cost Amortization			\$305,381												
254 WA Energy Assistance Fund Program			\$4,053												
255 WA Replacement Pipe Cost Recovery			\$14,886												
256 WA Decoupling Mechanism			-\$97,570												
257 WA Deferred Gas Costs			\$10,429												
258 WA Conservation Cost Recovery			\$76,523												
259 WA Protected-Plus Excess Deferred Income Tax			-\$8,664												
260 WA Unprotected Excess Deferred Income Tax			-\$3,586												
261 WA Temporary Federal Income Tax Rate Credit			-\$3,274												
262 City Tax Tier 1			\$64,838												
263 Adjustment			\$0												
264 Current Month Unbilled +			\$0												
265 Previous Month Unbilled -			\$0												
266 CAP Adjustment			-\$230,570												
267 Deferrals			\$0												
268 Deficiency			\$0												
269 Adjustment			\$0												
270 -PM CA1501A			-\$1,722,888												
271 +CM CA1501A			\$2,813,362												
272 Total Non-Gas Revenue			\$1,222,921												
273															
274 Total Rate Schedule: CNGW11LV	\$0.00	check	\$2,586,845												
275															
276 Rate Schedule 570 - Interruptible Service Schedule															
277 Basic Service Charge	93	\$163.00	15,159				93	\$163.00	\$15,159				96	\$15,648	\$489
278 Margin First 30,000 Therms	1,262,437	\$ 0.07895	99,669				1,262,437	\$0.08964	\$113,165				1,301,513	\$116,668	\$3,503

Cascade Natural Gas Corporation
SUMMARY OF REVENUES BY RATE SCHEDULE

Cascade Natural Gas Corporation SUMMARY OF REVENUES BY RATE SCHEDULE													
Rate Description (A)	2019 Revenue Migration			Cost Recovery Mechanism CRM			2020 EOP Customer Adjustment			Proposed			
	Billing Determinants (Therms/Bills) (Q)	Adjusted EOP Margin Revenue (R) = (I)	EOP Revenue Adjustment (S) = (Q)*(R)	Billing Determinants (Therms/Bill) (T) = (W)	Rate (U)	CRM Revenue (V) = (T)*(U)	Billing Determinants (Therms/Bill) (W)	Adjusted 2020 Margin Revenue (X) = (I)*(W)	2020 EOP Adjustment (Y) = (X)-(O)-(S)	Proposed Rates (Z)	Revenue At Proposed Rates (AA) = (W)*(Z)	2019 Revenue Adjustment (AB) = (AA)-(X)	
209													
210	Rate Schedule: CNGW05LV												
211	Basic Service Charge												
212	Margin First 500												
213	Margin Next 3500												
214	Margin > 4,000 Therms												
215	Total Margin												
216													
217	Average Cost of Gas												
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												
226	WA Protected-Plus Excess Deferred Income Tax												
227	WA Unprotected Excess Deferred Income Tax												
228	WA Temporary Federal Income Tax Rate Credit												
229	City Tax Tier 1												
230	Adjustment												
231	Current Month Unbilled +												
232	Previous Month Unbilled -												
233	CAP Adjustment												
234	Deferrals												
235	Deficiency												
236	Adjustment												
237	-PM CA1501A												
238	+CM CA1501A												
239	Total Non-Gas Revenue												
240													
241	Total Rate Schedule: CNGW05LV												
242													
243	Rate Schedule: CNGWA011LV												
244	Basic Service Charge												
245	Margin First 20,000 Therms												
246	Margin Next 80,000 Therms												
247	Margin > 100,000 Therms												
248													
249													
250	Average Cost of Gas												
251													
252	Non-Gas Revenue												
253	Temporary Gas Cost Amortization												
254	WA Energy Assistance Fund Program												
255	WA Replacement Pipe Cost Recovery												
256	WA Decoupling Mechanism												
257	WA Deferred Gas Costs												
258	WA Conservation Cost Recovery												
259	WA Protected-Plus Excess Deferred Income Tax												
260	WA Unprotected Excess Deferred Income Tax												
261	WA Temporary Federal Income Tax Rate Credit												
262	City Tax Tier 1												
263	Adjustment												
264	Current Month Unbilled +												
265	Previous Month Unbilled -												
266	CAP Adjustment												
267	Deferrals												
268	Deficiency												
269	Adjustment												
270	-PM CA1501A												
271	+CM CA1501A												
272	Total Non-Gas Revenue												
273													
274	Total Rate Schedule: CNGW11LV												
275													
276	Rate Schedule 570 - Interruptible Service Schedule												
277	Basic Service Charge									\$ 163.00	\$ 15,648	\$ -	
278	Margin First 30,000 Therms					1,301,513	\$ 0.00119	\$ 1,549		\$ 0.10485	\$ 136,459	\$ 19,792	

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Rate Description	Current			Schedule Merge			Adjusted Current			2019 Customer Billing Correction			2019 EOP Determinants at Current Rates		
	Billing Determinants (Therms/Bills)	Current Rate	Per Books Revenue 2019	Billing Determinants (Therms/Bills)	Rate	Remove/Add	Adjusted Billing Determinants	Rate	Adjusted Per Books Margin Revenue	Adjusted Billing Determinants	Rate	Adjusted Per Books Margin Revenue	Billing Determinants (Therms/Bills)	Adjusted EOP Margin Revenue	EOP Revenue Adjustment
(A)	(B) = (D)/(C)	(C)	(D)	(E)	(F)	(G)	(H) = (B)*(E)	(I)	(J) = (H)*(I)	(K)	(L) = (I)	(M) = (K)-(L)	(N)	(O) = (J)*(N)	(P) = (J)-(O)
279 Margin > 30,000 Therms	1,008,044	\$ 0.02248	22,661				1,008,044	\$0.02817	\$28,397				1,032,499	\$29,085	\$689
280 Total Margin			137,489						\$156,720					\$161,401	\$4,681
281															
282 Average Cost of Gas			922,164												
283															
284 Non-Gas Revenue															
285 Temporary Gas Cost Amortization			107,500												
286 WA Energy Assistance Fund Program			1,156												
287 WA Replacement Pipe Cost Recovery			8,166												
288 WA Decoupling Mechanism			19,711												
289 WA Deferred Gas Costs			15,792												
290 WA Conservation Cost Recovery			62,244												
291 WA Protected-Plus Excess Deferred Income Tax			(2,437)												
292 WA Unprotected Excess Deferred Income Tax			(1,101)												
293 WA Temporary Federal Income Tax Rate Credit			(1,836)												
294 City Tax Tier 1			18,554												
295 Indian Nation Tribal Charge			989												
296 Current Month Unbilled +			0												
297 Previous Month Unbilled -			0												
298 CAP Adjustment			20,060												
299 Deferrals			(23,706)												
300 Deficiency			0												
301 Adjustment			0												
302 -PM CA1501A			(1,287,067)												
303 +CM CA1501A			1,320,742												
304 Total Non-Gas Revenue			258,766												
305															
306 Total Rate Schedule 570 Revenue	-	check	1,318,419												
307															
308 Rate Schedule 6631 - Non-Core Industrial				From other 663 & 906											
309 Basic Service Charge	2,227	\$625.00	\$1,391,875	60	\$625	37,500	2,287	\$625.00	\$1,429,375				2,260	\$1,412,500	-\$16,875
310 Contract Demand Charge	17,874,140	\$ 0.20000	\$3,574,828	12,480,012	\$0.20000	2,496,002	30,354,152	\$0.20000	\$6,070,830				30,354,152	\$6,070,830	\$0
311 System Balancing Charge	355,024,600	\$ 0.00040	\$142,010	267,459,875	\$0.00040	106,984	622,484,475	\$0.00040	\$248,994				641,617,735	\$256,647	\$7,653
312 Delivery Charge First 100,000 Therms	94,364,132	\$ 0.05331	\$5,030,552	32,894,671	\$0.05331	1,753,615	127,258,804	\$0.05989	\$7,621,530				125,402,946	\$7,510,382	-\$111,147
313 Delivery Charge Next 200,000 Therms	64,730,931	\$ 0.01945	\$1,259,017	6,609,005	\$0.01945	128,545	71,339,935	\$0.02303	\$1,642,959				98,562,895	\$2,269,903	\$626,945
314 Delivery Charge Next 200,000 Therms	28,296,657	\$ 0.01182	\$334,466	5,481,981	\$0.01182	64,797	33,778,639	\$0.01473	\$497,559				34,638,059	\$510,219	\$12,659
315 Delivery Charge > 500,000 Therms	166,667,530	\$ 0.00562	\$936,672	222,478,157	\$0.00562	1,250,327	389,145,687	\$0.00798	\$3,105,383	(1,030,368)	\$0.00798	-\$8,223	383,013,835	\$3,056,450	-\$40,709
316 Total Margin			\$12,669,419.35						\$20,616,630			-\$8,223		\$21,086,932	\$478,526
317															
318 Non-Gas Revenue															
319 WA Protected-Plus Excess Deferred Income Tax			(226,051)												
320 WA Unprotected Excess Deferred Income Tax			(102,092)												
321 WA Temporary Federal Income Tax Rate Credit			(175,612)												
322 WA Energy Assistance Fund Program			109,759												
323 WA Replacement Pipe Cost Recovery			607,987												
324 Contract Charge (applicable only if identified in contract)			19,250												
325 Contract Charge (applicable only if identified in contract)			2,500												
326 Gross Revenue Fee			562,346												
327 City Tax Tier 1			408,396												
328 City Tax Tier 2			714												
329 City Tax Applicable to Identified Bus. for Tax Rev Limits			6,198												
330 City Tax for Cities with Annual Maximum			5,603												
331 City Tax Applied (City Tax < Maximum)			30												
332 State Utility Tax Credit			904												
333 Indian Nation Tribal Charge			6,523												
334 Adjustment			(13,319)												
335 Current Month Unbilled +			50												
336 Previous Month Unbilled -			50												
337 CAP Adjustment			50												
338 Deferrals			-\$106,116												
339 Deficiency			50												
340 Adjustment			50												
341 -PM CA1501A			-\$13,703,888												
342 +CM CA1501A			\$13,702,522												
343 Total Non-Gas Revenue			\$1,105,655												
344															
345 Total Rate Schedule 6631 Revenue	\$0.00	check	\$13,775,074												
346															
347 Rate Schedule 906 - Interruptible Transportation				Merge w 6631											
348 Dispatch Service Charge	12	\$625.00	\$7,500	-12	\$625.00	-\$7,500	-	\$625.00	\$0						

