

BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

CASCADE NATURAL GAS
CORPORATION,

Respondent.

DOCKET UG-240008

CASCADE NATURAL GAS CORPORATION
SIXTH EXHIBIT TO THE
DIRECT TESTIMONY OF ZACHARY L. HARRIS

March 29, 2024

AVISTA CORPORATION
dba Avista Utilities

**SCHEDULE 175
DECOUPLING MECHANISM – NATURAL GAS**

PURPOSE:

This Schedule establishes balancing accounts and implements an annual rate adjustment mechanism that decouples or separates the recovery of the Company's Commission authorized revenues from the therm sales to customers served under the applicable natural gas service schedules.

APPLICABLE:

To Customers in the State of Washington where the Company has natural gas service available. This schedule shall be applicable to all retail customers taking service under Schedules 101, 102, 111, 112, 116, and 131. This Schedule does not apply to Schedules 132 and 146 customers (Transportation Service For Customer-Owned Gas) or Schedule 148 customers (Special Contracts). Applicable Customers will be segregated into two (2) distinct Rate Groups:

- Group 1 – Schedule 101, 102
- Group 2 – Schedules 111, 112, 116, 131

MONTHLY RATE:

- Group 1 – \$0.00587 per therm
- Group 2 – \$0.03987 per therm

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Issued May 31, 2023

Effective August 1, 2023

Issued by Avista Corporation
By

Patrick Ehrbar, Director of Regulatory Affairs



AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 175A
DECOUPLING MECHANISM – NATURAL GAS

DESCRIPTION OF THE NATURAL GAS DECOUPLING MECHANISM:

Calculation of Monthly Allowed Delivery Revenue Per Customer:

Step 1 – Determine the Total Normalized Revenue - The Total Normalized Revenue is equal to the final approved base rate revenue approved in the Company's last general rate case, individually for each Rate Schedule.

Step 2 – Determine Variable Gas Supply Revenue - The Normalized therms by rate schedule from the last approved general rate case are multiplied by the approved Schedule 150 PGA rates to determine the Variable Gas Supply Revenue.

Step 3 – Determine Delivery Revenue – To determine the Delivery Revenue, the mechanism subtracts the Variable Gas Supply Revenue from the Total Normalized Revenue.

Step 4 – Remove Basic Charge Revenue – included in the Delivery Revenue is revenue recovered from customers in Basic and Minimum charges ("Fixed Charges"). Because the decoupling mechanism only tracks revenue that varies with customer energy usage, the revenue from Fixed Charges is removed. The number of Customer Bills in the test period, multiplied by the applicable Fixed Charges determines the total Fixed Charge revenue by rate schedule.

Step 5 – Determine Allowed Decoupled Revenue – Allowed Decoupled Revenue is equal to the Delivery Revenue (Step 3) minus the Basic Charge Revenue (Step 4).

Step 6 – Determine the Allowed Decoupled Revenue per Customer – To determine the annual per customer Allowed Decoupled Revenue, divide the Allowed Decoupled Revenue (by Rate Group) by the Rate Year number of Customers (by Rate Group) to determine the annual Allowed Decoupled Revenue per Customer (by Rate Group).

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AVISTA CORPORATION
dba Avista Utilities

**SCHEDULE 175B
DECOUPLING MECHANISM – NATURAL GAS**

Step 7 – Determine the Monthly Allowed Decoupled Revenue per Customer - to determine the monthly Allowed Decoupled Revenue per customer, the annual Allowed Decoupled Revenue per customer is shaped based on the monthly therm usage from the rate year. The mechanism uses the resulting monthly percentage of usage by month and multiplied that by the annual Allowed Decoupled Revenue per Customer to determine the 12 monthly values.

Calculation of Monthly Decoupling Deferral:

Step 1 – Deduct new hookup customers from total actual number of customers to determine the actual number of test year existing customers each month.

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Step 2 – Multiply the actual number of test year existing customers by the applicable monthly Allowed Decoupled Revenue per Customer. The result of this calculation is the total Allowed Decoupled Revenue for the applicable month.

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Step 3 – Deduct actual new hookup customer revenue from total actual revenue to determine the actual test year existing customer revenue collected in the applicable month.

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Step 4 – Deduct actual new hookup fixed charge revenue from total actual fixed charge revenue to identify the amount of fixed charge revenues included in total actual test year existing customer monthly revenues.

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Step 5 – For test year existing customers, subtract the basic charge revenue (Step 4) from the total actual monthly revenue (Step 3). The result is the Actual Decoupled Revenue.

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Step 6 – The difference between the Actual Decoupled Revenue (Step 5) and the Allowed Decoupled Revenue (Step 2) is calculated, and the resulting balance is deferred by the Company. Interest on the deferred balance will accrue at the quarterly rate published by the FERC.

Step 7 - At the end of every 12 month deferral period, the annual decoupled revenue per customer, by Rate Group, will be multiplied by the average annual number of actual test year existing customers. The result of that calculation will be compared to the actual deferred revenue for the same 12 month period. The difference between the actual deferred revenue, and the calculated value, will be added to, or subtracted from, the total deferred balance, by Rate Group.

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AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 175C
DECOUPLING MECHANISM – NATURAL GAS

ANNUAL NATURAL GAS DECOUPLING RATE ADJUSTMENT:

On or before June 1st each year, the Company will file a request with the Commission to surcharge or rebate, by Rate Group, the amount accumulated in the deferred revenue accounts for the prior January through December time period. The amount of deferred revenue that the Company can request to surcharge is subject to limitation based on the Earnings Test.

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The proposed tariff revisions included with that filing would include a rate adjustment that recovers/rebates the appropriate deferred revenue amount over a twelve-month period effective on August 1st. The deferred revenue amount approved for recovery or rebate would be transferred to a balancing account and the revenue surcharged or rebated during the period would reduce the deferred revenue in the balancing account. Any deferred revenue remaining in the balancing account at the end of the calendar year would be added to the new revenue deferrals to determine the amount of the proposed surcharge/rebate for the following year.

After determining the amount of deferred revenue that can be recovered through a surcharge (or refunded through a rebate) by Rate Group, the proposed rates under this Schedule will be determined by dividing the deferred revenue to be recovered by Rate Group by the estimated therm sales for each Rate Group during the twelve month recovery period. The deferred revenue amount to be recovered will be transferred to a Decoupling Balancing Account and the actual revenue received under this Schedule will be applied to the Account to reduce (amortize) the balance. Interest will be accrued on the unamortized balance in the Decoupling Balancing Account at the quarterly rate published by the FERC.

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Patrick Ehrbar, Director of Regulatory Affairs



AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 175D
DECOUPLING MECHANISM – NATURAL GAS

EARNINGS TEST:

The Mechanism is subject to an Earnings Test. The Company will perform an annual earnings test as follows:

If the annual commission basis report for a gas or electrical company demonstrates that the reported rate of return on rate base of the company for the 12-month period ending as of the end of the period for which the annual commission basis report is filed is more than 0.5 percent higher than the rate of return (7.03 percent) authorized by the commission in the multiyear rate plan for such a company, the company shall defer all revenues that are in excess of 0.5 percent higher than the rate of return authorized by the commission (or revenues above 7.53 percent rate of return) for refunds to customers or another determination by the commission in a subsequent adjudicative proceeding.

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AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 175E
DECOUPLING MECHANISM – NATURAL GAS

3% ANNUAL RATE INCREASE LIMITATION:

Following the application of the Earnings Test described above, the amount of the incremental proposed rate adjustment under this Schedule cannot reflect more than a 3% rate increase. This will be determined by dividing the incremental annual revenue to be collected (proposed surcharge revenue less present surcharge revenue) under this Schedule by the total “normalized” revenue for the two Rate Groups for the most recent January through December time period. Normalized revenue is determined by multiplying the weather-corrected usage for the period by the present rates in effect. If the incremental amount of the proposed surcharge exceeds 3%, only a 3% incremental rate increase will be proposed and any remaining deferred revenue will be carried over to the following year. There is no limit to the level of the decoupling rebate, and the reversal of any rebate rate would not be included in the 3% incremental surcharge test.

OTHER CONDITIONS:

The Decoupling Mechanism will last until March 31, 2025, unless otherwise extended by the Commission.

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PUGET SOUND ENERGY
Natural Gas Tariff

SUPPLEMENTAL SCHEDULE 142
REVENUE DECOUPLING ADJUSTMENT MECHANISM

- 1. **APPLICABILITY:** This rate schedule is applicable to all Customers of the Company that receive service under Schedules 23, 31, 31T, 41, 41T, 53, 86 and 86T. Rates in this schedule will be applied to all bills of applicable Customers with Energy usage during a month when this schedule is effective. (O) (D)
- 2. **PURPOSE:** The purpose of this schedule is to establish balancing accounts and implement a rate adjustment mechanism that decouples the Company's revenues recovered from applicable customers that are intended to recover delivery costs from sales and transportation of natural gas. (O) (T) (D) (D)
- 3. **DEFINITION OF RATE GROUPS:** (T)
 - a. Rate Group 1: Customers served under Schedules 23 and 53. (C)
 - b. Rate Group 2: Customers served under Schedules 31 and 31T. I
 - c. Rate Group 3: Customers served under Schedules 41, 41T, 86 and 86T. (C)
- 4. **DECOUPLING MECHANISM:** (O)
 - 1. Decoupling Calculation:
 - a. The Revenue Decoupling Adjustment ("RDA") reconciles on a monthly basis, separately for each Rate Group, differences between (i) the monthly Actual Delivery Revenue resulting from applying the following Delivery Revenue Per Unit rates to their Energy sales and (ii) the Allowed Delivery Revenue that would be collected by applying the Monthly Allowed Delivery Revenue Per Customer (see 4.1.c. below) by the active number of Customers in each group for each month. (C) (T) (C) (T)

(K) Transferred to Sheet No. 142-A

(Continued on Sheet No. 1142-A)

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By: 

Ken Johnson

Title: Director, State Regulatory Affairs

PUGET SOUND ENERGY
Natural Gas Tariff

SUPPLEMENTAL SCHEDULE 142
REVENUE DECOUPLING ADJUSTMENT MECHANISM (CONTINUED)

4. **DECOUPLING MECHANISM** (Continued):
1. Decoupling Calculation (Continued):
a. (Continued):

Delivery Revenue Per Unit (per therm)	Effective	Effective	
	January 5, 2023- <u>December 31, 2023</u>	<u>January 1, 2024</u>	(C) (C)
Rate Group 1	\$0.50308	\$0.52401	
Rate Group 2			
31 / Delivery Charge	\$0.45583	\$0.47474	
Gas Procurement Charge	\$0.01492	\$0.01492	
31T / Delivery Charge	\$0.45583	\$0.47474	

(Continued on Sheet No. 1142-B)

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Birud D. Jhaveri

Title: Director, Regulatory Affairs

**PUGET SOUND ENERGY
Natural Gas Tariff**

**SUPPLEMENTAL SCHEDULE 142
REVENUE DECOUPLING ADJUSTMENT MECHANISM (CONTINUED)**

4. **DECOUPLING MECHANISM** (Continued):

1. Decoupling Calculation (Continued):

a. (Continued):

Delivery Revenue Per Unit (per therm)	Effective January 5, 2023- <u>December 31, 2023</u>	Effective <u>January 1, 2024</u>	(C) (C)
Rate Group 3			
41 / Delivery Demand	\$1.37	\$1.37	
Delivery Charge:			
0 to 900 therms	\$0.00000	\$0.00000	
901 to 5,000 therms	\$0.16103	\$0.17008	
Over 5,000 therms	\$0.14203	\$0.15108	
Gas Procurement	\$0.01119	\$0.01119	
41T / Transportation			
Delivery Demand	\$1.37	\$1.37	
Transportation			
Commodity Charge:			
0 to 900 therms	\$0.00000	\$0.00000	
901 to 5,000 therms	\$0.16103	\$0.17008	
Over 5,000 therms	\$0.14203	\$0.15108	
86 / Delivery Demand			
Charge	\$1.35	\$1.35	
Interruptible Delivery			
Charge:			
0 to 1,000 therms	\$0.20515	\$0.21009	
Over 1,000 therms	\$0.14836	\$0.15330	
Gas Procurement	\$0.01222	\$0.01222	
86T / Firm Delivery			
Demand Charge	\$1.35	\$1.35	
Interruptible Delivery			
Charge:			
0 to 1,000 therms	\$0.20515	\$0.21009	
Over 1,000 therms	\$0.14836	\$0.15330	

(Continued on Sheet No. 1142-C)

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**PUGET SOUND ENERGY
Natural Gas Tariff**

**SUPPLEMENTAL SCHEDULE 142
REVENUE DECOUPLING ADJUSTMENT MECHANISM (CONTINUED)**

4. **DECOUPLING MECHANISM** (Continued):

1. Decoupling Calculation (Continued):

b. The difference resulting when the Actual Delivery Revenue is subtracted from the Allowed Delivery Revenue is accrued monthly in the RDA Balancing Account. The monthly amount accrued will be divided into sub-accounts so that net accruals for each Rate Group can be tracked separately. The sub-accounts will accrue interest at a rate equal to that determined by the Federal Energy Regulatory Commission pursuant to 18 CFR 35.19a.

c. Monthly Allowed Delivery Revenue Per Customer:

	Effective January 5, 2023- <u>December 31, 2023</u>	Effective <u>January 1, 2024</u>	
Rate Group 1			
Month			
January	\$60.06	\$61.84	
February	\$50.91	\$53.28	
March	\$46.55	\$48.82	
April	\$32.85	\$33.78	
May	\$18.74	\$19.24	
June	\$12.37	\$12.69	
July	\$8.91	\$9.13	
August	\$8.49	\$8.71	
September	\$12.56	\$12.93	
October	\$28.96	\$29.90	
November	\$47.51	\$49.07	
December	\$62.31	\$64.34	

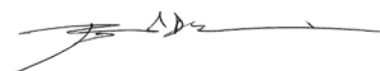
(Continued on Sheet No. 1142-C.1)

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PUGET SOUND ENERGY
Natural Gas Tariff

SUPPLEMENTAL SCHEDULE 142
REVENUE DECOUPLING ADJUSTMENT MECHANISM (CONTINUED)


4. **DECOUPLING MECHANISM** (Continued):
 1. Decoupling Calculation (Continued):
 c. Monthly Allowed Delivery Revenue Per Customer (Continued):

Rate Group 2	Effective		(C)
	January 5, 2023- <u>December 31, 2023</u>	Effective <u>January 1, 2024</u>	
Month			
January	\$264.88	\$275.02	
February	\$242.37	\$255.79	
March	\$220.47	\$233.60	
April	\$160.70	\$167.37	
May	\$113.73	\$118.91	
June	\$87.36	\$91.70	
July	\$72.51	\$76.32	
August	\$74.80	\$78.79	
September	\$84.29	\$88.51	
October	\$141.13	\$147.56	
November	\$214.84	\$223.63	
December	\$286.12	\$296.97	

(Continued on Sheet No. 1142-C.2)

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**PUGET SOUND ENERGY
Natural Gas Tariff**

**SUPPLEMENTAL SCHEDULE 142
REVENUE DECOUPLING ADJUSTMENT MECHANISM (CONTINUED)**

4. **DECOUPLING MECHANISM** (Continued):
 1. Decoupling Calculation (Continued):
 c. Monthly Allowed Delivery Revenue Per Customer (Continued):

	Effective January 5, 2023- <u>December 31, 2023</u>	Effective <u>January 1, 2024</u>	
Rate Group 3			
Month			
January	\$1,586.56	\$1,667.33	
February	\$1,583.83	\$1,675.19	
March	\$1,453.09	\$1,540.42	
April	\$1,229.68	\$1,287.95	
May	\$1,018.25	\$1,067.21	
June	\$894.75	\$939.86	
July	\$746.51	\$784.52	
August	\$765.12	\$803.82	
September	\$824.05	\$863.86	
October	\$1,139.05	\$1,190.37	
November	\$1,499.58	\$1,566.01	
December	\$1,707.63	\$1,779.29	


- d. Process:
- i. The amounts accrued in the RDA Balancing Account, including interest, for each Rate Group through the end of the calendar year will be surcharged or refunded to the same Rate Group Customers during the subsequent May 1 through April 30 rate year. Except the amounts in the RDA Balancing Account, including interest, related to Customers who are changing to a different Rate Group will be allocated to those Customers.
 - ii. No later than April 1 of each year following the initial effective date of this schedule, the Company will make a filing to set new decoupling rates under this Schedule No. 142 to be effective May 1 of the same year.

(Continued on Sheet No. 1142-C.3)

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PUGET SOUND ENERGY
Natural Gas Tariff

SUPPLEMENTAL SCHEDULE 142 (N)
REVENUE DECOUPLING ADJUSTMENT MECHANISM (CONTINUED) (N)

5. **TERM:** Accruals under this mechanism shall continue indefinitely until either the Company requests or the Commission orders the mechanism to be discontinued. If this mechanism is discontinued, amounts remaining in the Delivery Revenue Decoupling Adjustment balancing account at that time will continue to be amortized through the rates in this schedule until the balance is cleared. (C)(M)
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(M) Transferred from Sheet No. 1142-C

(Continued on Sheet No. 1142-D)

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**PUGET SOUND ENERGY
Natural Gas Tariff**

**SUPPLEMENTAL SCHEDULE 142
REVENUE DECOUPLING ADJUSTMENT MECHANISM (CONTINUED)**

6. **MONTHLY DECOUPLING RATES:** The rates shown below and on the following sheet for each schedule shall be added to the monthly rate(s) for each schedule identified thereby changing the rate charged for natural gas service. Customer bills shall reflect the sum of this Schedule 142 rate and the rate(s) otherwise charged for natural gas service.

Schedule / Component	Schedule 142 Total Effective Rate	
23 & 53 / Delivery Charge	\$0.00464 per therm	(R)
31 /		
Delivery Charge	\$(0.01725) per therm	(R)
Gas Procurement Charge	\$(0.00056) per therm	(R)
31T /		
Transportation Service Commodity Charge	\$(0.01725) per therm	(R)
41 /		
Delivery Demand Charge	\$(0.20) per therm	(R)
Delivery Charge:		
0 to 900 therms	\$0.00000 per therm	
901 to 5,000 therms	\$(0.02369) per therm	(R)
Over 5,000 therms	\$(0.02089) per therm	I
Gas Procurement Charge	\$(0.00165) per therm	(R)

(Continued on Sheet No. 1142-E)

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PUGET SOUND ENERGY, INC.
Natural Gas Tariff

SCHEDULE NO. 142
Revenue Decoupling Adjustment Mechanism (Continued)

6. Monthly Decoupling Rate (Continued):

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Ken Johnson

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PUGET SOUND ENERGY, INC.
Natural Gas Tariff

SCHEDULE NO. 142
Revenue Decoupling Adjustment Mechanism (Continued)

6. Monthly Decoupling Rate (Continued):

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Ken Johnson

Title: Director, State Regulatory Affairs

**PUGET SOUND ENERGY
Natural Gas Tariff**

**SUPPLEMENTAL SCHEDULE 142
REVENUE DECOUPLING ADJUSTMENT MECHANISM (CONTINUED)**

6. MONTHLY DECOUPLING RATES (Continued):

SCHEDULE / Component	Schedule 142 Total Effective Rate	
41T /		
Transportation Delivery Demand Charge	\$ (0.20) per therm	(R)
Transportation Commodity Charge:		
0 to 900 therms	\$ 0.00000 per therm	
901 to 5,000 therms	\$ (0.02369) per therm	(R)
Over 5,000 therms	\$ (0.02089) per therm	(R)
86 /		
Delivery Demand Charge	\$ (0.20) per therm	(R)
Interruptible Delivery Charge:		
0 to 1,000 therms	\$ (0.03018) per therm	(R)
Over 1,000 therms	\$ (0.02182) per therm	I
Gas Procurement Charge	\$ (0.00180) per therm	(R)
86T /		
Firm Delivery Demand Charge	\$ (0.20) per therm	(R)
Interruptible Delivery Charge:		
0 to 1,000 therms	\$ (0.03018) per therm	(R)
Over 1,000 therms	\$ (0.02182) per therm	(R)

7. **ADJUSTMENTS:** Rates in this schedule and those rates reflected in the schedules for natural gas service to which this mechanism applies, as listed in the Applicability section above, are subject to adjustment by such other schedules in this tariff as may apply.

8. **GENERAL RULES AND PROVISIONS:** Service under this schedule is subject to the General Rules and Regulations contained in this tariff as they may be modified from time to time and other schedules of such tariff that may apply as they may be modified from time to time.

(Continued on Sheet No. 1142-F)

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PUGET SOUND ENERGY
Natural Gas Tariff

SUPPLEMENTAL SCHEDULE 142
REVENUE DECOUPLING ADJUSTMENT MECHANISM (CONTINUED)

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(Continued on Sheet No. 1142-G)

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PUGET SOUND ENERGY
Natural Gas Tariff

SUPPLEMENTAL SCHEDULE 142
REVENUE DECOUPLING ADJUSTMENT MECHANISM (CONTINUED)

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Ken Johnson

Title: Director, State Regulatory Affairs

