BEFORE THE WASHINGTON STATE
UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

CASCADE NATURAL GAS
CORPORATION,

Respondent.

DOCKET UG-200568

EXHIBIT TO
TESTIMONY OF

Aimee N. Higby

STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION

Revenue Summary

November 19, 2020
## Staff Summary

### Summary of Revenues

**Rate Schedule 504 - General Commercial Service**

- **Current Rate**
  - Current Month Unbilled + $56,044,303
  - Total Non-Gas Revenue: $1,266,665

**Rate Schedule Details**

- **2020 EOP Customer Adjustment**
  - Cost Recovery Mechanism CRM: $0.00

**Deferrals and Adjustments**

- Deferrals: $47,419
- CAP Adjustment: $197,882
- Previous Month Unbilled: $0

**Margin Calculation**

- Margin for First 500 Therms: $316,463
- Margin for Therms over 100,000: $22,178
- Total Margin: $1,497,577

**Revenue Summary**

- City Tax for Cities with Annual Maximum: $54,976
- Temporary Gas Cost Amortization: $2,584,957

**Revenue Details**

- Basic Service Charge: $4,151,206
- Delivery Charge: $21,869,439
- WA Energy Assistance Fund Program: $22,304.93

**Deferred Costs**

- WA Deferred Gas Costs: $620,576
- WA Decoupling Mechanism: $2,529,025

**Other Adjustments**

- WA Conservation Cost Recovery: $2,584,957
- WA Replacement Pipe Cost Recovery: $874,517

**SUMMARY OF REVENUES BY RATE SCHEDULE**

- **Adjusted Current**
  - Therms/Bills: 1,772,804
  - Margin Revenue: $316,463
- **Adjusted Per Books**
  - Therms/Bills: 1,747
  - Margin Revenue: $312
- **Adjusted Billing**
  - Therms/Bills: 1,747
  - Margin Revenue: $312
- **2019 Customer Billing Correction**
  - Therms/Bills: 2,321,731
  - Margin Revenue: $11,721,540
- **Margin Revenue Adjustments**
  - 2019 Revenue Migration: $130,528,548
  - Adjusted EOP Adjustment: $40,936,094

**Adjustment Summary**

- **Deficiencies**
  - $51,429
- **Deferrals**
  - $2,168,042
- **CAP Adjustment**
  - $2,042,970

- **Total Non-Gas Revenue**
  - $1,266,665

**Other Considerations**

- **Average Cost of Gas**
  - $57,026,087

**Exhibit ANH-3**

- Docket UG-200568

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- Docket UG-200568

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**Exhibit ANH-3**

- Docket UG-200568
<table>
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<th>Staff</th>
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<td>Docket UG-200568</td>
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### SUMMARY OF REVENUES BY RATE SCHEDULE

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#### Brief Rate Information

- Current Rate
  - $156,720
- Merge w/ 511 Commercial Rate Schedule
- 511 - Large Volume General Service Rate - Industrial
- Merge w/ 505
- Merge w/ 511 Comm
- CRM Revenue
  - $121
- Rate
  - (AB) = (AA) - (T)
- Proposed Rates
  - Total Non-Gas Revenue
  - $160,511
- WA Temporary Federal Income Tax Rate Credit
- Rate Schedule: CNGW05LV
- Rate Schedule: CNGW04LV
- Rate Schedule 570 - Interruptible Service Schedule
- WA Protected-Plus Excess Deferred Income Tax
- WA Unprotected Excess Deferred Income Tax
  - $2,777
- Proposed Rate Schedule: CNGWA011LV
- Rate
  - (AB) = (AA) - (T)
- WA Temporary Federal Income Tax Rate Credit
- WA Protected-Plus Excess Deferred Income Tax
- WA Unprotected Excess Deferred Income Tax
  - $3,274
- WA Deferred Gas Costs
  - $27,572
- WA Energy Assistance Fund Program
- Temporary Gas Cost Amortization
  - $1,079
- Average Cost of Gas
  - $654
- Basic Service Charge
  - $13.00
  - $156
- Deficiency
  - $0
- Deferrals
  - $185,979
- CAP Adjustment
  - $291,316
- Current Month Unbilled
  - $0
- City Tax for Cities with Annual Maximum
  - $0
- Indian Nation Tribal Charge
  - $4,026
- City Tax Tier 2
  - $424
- Average Cost of Gas
  - $1,197,643
- Basic Service Charge
  - $258,359
- Non-Gas Revenue
- WA Unprotected Excess Deferred Income Tax

#### Table

<table>
<thead>
<tr>
<th>Schedule</th>
<th>Description</th>
<th>Revenue</th>
<th>Adjustment</th>
<th>Billing Determinants</th>
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<th>Adjusted Per Books</th>
<th>Margin Revenue</th>
<th>Adjusted Billing</th>
<th>2019 Customer Billing Correction</th>
<th>Revenue Summary</th>
<th>Adjusted 2020 Rates</th>
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#### Example

- **Rate Schedule 511 - Large Volume General Service Rate - Industrial**
- **Rate Schedule 505**
- **Merge w/ 511 Commercial**
- **CRM Revenue**
- **$121**
- **Rate**
  - (AB) = (AA) - (T)
- **Proposed Rates**
  - **Total Non-Gas Revenue**
    - $160,511
  - **WA Temporary Federal Income Tax Rate Credit**
  - **Rate Schedule: CNGW05LV**
  - **Rate Schedule: CNGW04LV**
  - **Rate Schedule 570 - Interruptible Service Schedule**
  - **WA Protected-Plus Excess Deferred Income Tax**
  - **WA Unprotected Excess Deferred Income Tax**
    - $2,777
  - **Proposed Rate Schedule: CNGWA011LV**
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  - **WA Temporary Federal Income Tax Rate Credit**
  - **WA Protected-Plus Excess Deferred Income Tax**
  - **WA Unprotected Excess Deferred Income Tax**
    - $3,274
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  - **WA Energy Assistance Fund Program**
  - **Temporary Gas Cost Amortization**
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  - **Average Cost of Gas**
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  - **Basic Service Charge**
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  - **Deficiency**
    - $0
  - **Deferrals**
    - $185,979
  - **CAP Adjustment**
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  - **Current Month Unbilled**
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  - **City Tax for Cities with Annual Maximum**
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  - **Indian Nation Tribal Charge**
    - $4,026
  - **City Tax Tier 2**
    - $424
  - **Average Cost of Gas**
    - $1,197,643
  - **Basic Service Charge**
    - $258,359
  - **Non-Gas Revenue**
  - **WA Unprotected Excess Deferred Income Tax**

#### Additional Information

- **SUMMARY OF REVENUES BY RATE SCHEDULE**
- **Billing Determinants**
- **Current Billing Determinants**
- **Adjusted Per Books Determinants**
- **Margin Revenue Determinants**
- **Adjusted Billing Determinants**
- **2019 Customer Billing Correction**
- **Revenue Summary**
- **Adjusted 2020 Rates**

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**Note:** The above content represents a structured natural language summary of the document, focusing on key financial and rate-related data. The table provides a breakdown of revenues and other financial metrics by rate schedule, showing how different factors contribute to the overall revenue. This summary is designed to help readers understand the financial landscape without the need for visual aids or color coding.
### Summary of Revenues by Rate Schedule

<table>
<thead>
<tr>
<th>Rate Schedule</th>
<th>Adjusted 2019 Customer Billing Correction Revenue Summary</th>
<th>Adjusted 2020 EOP Revenue At Proposed Rates</th>
<th>Adjusted Current Revenue Margin Revenue</th>
<th>Adjusted 2019 Revenue Migration Adjusted EOP Adjustment</th>
<th>Adjusted 2019 Revenue Adjustment Per Books Revenue 2019</th>
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**Updated:** To remove 2020 EOP Customer Adjustment. Staff deleted this adjustment.

**Page 3 of 5**
### Staff Revenue Summary

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<table>
<thead>
<tr>
<th>Rate Schedule</th>
<th>Revenue Determinants</th>
<th>Determinants</th>
<th>Margin Revenue</th>
<th>Adjusted EOP</th>
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#### Summary of Revenues by Rate Schedule

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<th>Delivery Charge</th>
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<td>$66,164.85</td>
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#### Rates

- **Current Rate:** $14,050.88
- **Rate:** $6,307
- **Rate Schedule 6633:** Merge w 6631
- **Rate Schedule 6635:** Merge w 6631

#### Adjustments

- **2019 Customer Billing Correction:** $2,340,393
- **Adjusted 2019 Customer Billing Adjustment:** $2,334,401
- **Total Margin:** $1,829,915

#### Delivery Charge

- **First 100,000 Therms:** $63,972
- **Next 200,000 Therms:** $405,571
- **Next 300,000 Therms:** $72,165,600

#### Gross Revenue Fee

- **Total:** $1,445,820.00

#### Utilization Discount

- **Next 100,000 Therms:** $4,125.00
- **Next 200,000 Therms:** $22,166.37
- **Next 300,000 Therms:** $9,658.26

#### Total Rate Schedule 914 Revenue

- **Total:** $12,541,22

#### Minimum Charge per Month

- **Total:** $12,898

#### System Balancing Charge

- **Total:** $4,988

#### Dispatch Service Charge

- **Total:** $7,500

#### Facilities Charge

- **Total:** $80,700

#### Commodity Charge

- **Jan-Jun:** $3,685,062
- **Jul-Aug:** $2,846,611
- **Sep-Oct:** $34,582,074

#### Gross Revenue Fee

- **Total:** $10,134

#### Non-Gas Revenue

- **Total:** $2,026,627
## Staff Summary of Revenues by Rate Schedule

### Current Rate Description

<table>
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<tr>
<th>Current Rate</th>
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### Adjusted Billing Determinants

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### Adjusted Rate Description

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### EOP Revenue

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### Proposed Rates

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### Staff's adjustment to calculation

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### Miscellaneous Service Revenues

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### TOTAL OPERATING REVENUE

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**Note:** The table and data provided are a snapshot of the document's content. The calculations and adjustments detailed in the document are proprietary and require a detailed understanding of the regulatory and financial context to fully interpret. This representation is intended to facilitate a comprehensive review of the document's data.