

EXHIBIT A

BEFORE THE
WASHINGTON UTILITIES & TRANSPORTATION COMMISSION

CASCADE NATURAL GAS CORPORATION

Excess Deferred Income Tax

CNGC WUTC Advice No. W24-09-04 / UG-_____

September 13, 2024

CASCADE NATURAL GAS CORPORATION

EXHIBIT A

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
2023 Unprotected Tax Cost Allocation	1
Unprotected Tax Amount of Change by Rate Schedule	2
Unprotected Tax Proposed Typical Monthly Bill by Class	3
Unprotected Tax Derivation of Proposed Rate Adjustment	4

CASCADE NATURAL GAS CORPORATION
2024 Unprotected Tax Cost Allocation

	Current	Proposed
Unprotected	\$ (809,332)	\$ (853,203)

Rate Schedule	503	504	505	511	570	663	Total
Current Unpro. Tax Rates	(0.00287)	(0.00219)	(0.00139)	(0.00115)	(0.00042)	(0.00024)	
% change (same for each sch)	-4.54332%	-4.54332%	-4.54332%	-4.54332%	-4.54332%	-4.54332%	
Proposed Tax Increment	\$ (0.00274)	\$ (0.00209)	\$ (0.00133)	\$ (0.00110)	\$ (0.00040)	\$ (0.00023)	
Proposed Tax Costs Collected	\$ (384,137)	\$ (216,642)	\$ (17,856)	\$ (18,224)	\$ (944)	\$ (215,399)	\$ (853,203)
Proposed Rate Adjustment	0.00013	0.00010	0.00006	0.00005	0.00002	0.00001	
Proposed Volumes	140,216,275	103,631,783	13,457,822	16,601,133	2,353,805	940,213,064	1,216,473,883

Cascade Natural Gas Corporation
UNPROTECTED TAX AMOUNT OF CHANGE BY RATE SCHEDULE
Bills and Revenues Based Upon the Twelve Months Ended 7/31/24
State of Washington

Line No.	Description (a)	Rate Schedule (b)	Average # of Bills (c)	Forecasted Therms Sold (d)	Actual Revenue (e)	Per Therm Tax Change (f)	Amount of Change (g)	Percentage Change (h)
CORE MARKET RATE SCHEDULES								
1	Residential	503	204,189	140,216,275	184,270,125	0.00013	18,283.26	0.01%
2	Commercial	504	27,579	103,631,783	124,333,138	0.00010	10,311.00	0.01%
3	Industrial Firm	505	495	13,457,822	14,347,313	0.00006	849.89	0.01%
4	Large Volume	511	99	16,601,133	17,512,226	0.00005	867.38	0.00%
5	Industrial Interruptible	570	7	2,353,805	2,109,806	0.00002	44.92	0.00%
6	Subtotal Core		232,369	276,260,819	342,572,608		30,356	0.01%
NONCORE MARKET RATE SCHEDULES								
7	Distribution	663	192	940,213,064	30,374,009	0.00001	10,252	0.03%
8	Subtotal Non-core		192	940,213,064	30,374,009		10,252	
9	CORE & NON-CORE		232,561	1,216,473,883	372,946,617		40,608	0.01%

Cascade Natural Gas Corporation
UPT PROPOSED TYPICAL MONTHLY BILL BY CLASS
State of Washington

Line No.	Type of Service	UG-210755		Current	Current	Proposed	Proposed	Bill Difference	Proposed 11/1/2024 UPT Effects % Bill Change
		Typical Monthly Therm Used	Basic Service Charge	6/1/2024 Billing Rates	6/1/2024 Average Bill	11/1/2024 UPT Effects	11/1/2024 UPT Effect Average Bill		
	(a)	(b)	(c)	(d)	e=c+(b*d)	(f)	g=c+(b*f)	(h)	(i)
1	Residential, Schedule 503	54	\$5	\$1.60485	\$91.66	\$1.60498	\$91.67	\$0.01	0.01%
2	Commercial, Schedule 504	271	\$13	\$1.52590	\$426.52	\$1.52600	\$426.55	\$0.03	0.01%
3	Industrial Firm, Schedule 505		\$60						
4	First 500 therms			\$1.46000	\$790.00	\$1.46006	\$790.03		
5	Next 3,500 therms			\$1.42069	\$2,119.67	\$1.42075	\$2,119.76		
6	Over 4,000 therms			\$1.41475		\$1.41481			
7	Total 505	1992			\$2,909.67		\$2,909.80	\$0.13	0.00%
8	Large Volume, Schedule 511		\$125						
9	First 20,000 therms			\$1.41357	\$23,645.39	\$1.41362	\$23,646.26		
10	Next 80,000 therms			\$1.37484		\$1.37489			
11	Over 100,000 therms			\$1.27903		\$1.27908			
12	Total 511	16,639			\$23,645.39		\$23,646.26	\$0.87	0.00%
13	Industrial Interruptible, Schedule 570		\$163						
14	First 30,000 therms			\$1.31154	\$30,634.01	\$1.31156	\$30,634.45		
15	Over 30,000 therms			\$1.24617		\$1.24619			
16	Total 570	23,233			\$30,634.01		\$30,634.45	\$0.44	0.00%
17	Transport, Schedule 663		\$625						
18	First 100,000 therms			\$ 0.35907	\$36,532.00	\$0.35908	\$36,533.09		
19	Next 200,000 therms			\$ 0.31986	\$59,455.90	\$0.31987	\$59,457.92		
20	Next 200,000 therms			\$ 0.31103		\$0.31104			
21	Over 500,000 therms			\$ 0.30385		\$0.30386			
22	663 Total	285,881			\$95,987.90		\$95,991.01	\$3.12	0.00%

Cascade Natural Gas Corporation
UNPROTECTED TAX DERIVATION OF PROPOSED RATE ADJUSTMENT
State of Washington

Line No.	Revised Description	503 Residential Customers	504 Commercial Customers	505 Firm Indust Customers	511 Lrg Volumes Customers	570 Interruptible Customers	663 Distribution Customers
1	Unprotected Rate Adjustment Effective 11/1/2023	(\$0.00287)	(\$0.00219)	(\$0.00139)	(\$0.00115)	(\$0.00042)	(\$0.00024)
<u>Proposed Incremental Change</u>							
2	Residential	0.00013					
3	Commercial		0.00010				
4	Industrial Firm			0.00006			
5	Large Volume				0.00005		
6	Interruptible - CORE					0.00002	
7	Non-Core Customers						0.00001
8	Total Proposed Rate - Schedule 582	(\$0.00274)	(\$0.00209)	(\$0.00133)	(\$0.00110)	(\$0.00040)	(\$0.00023)