# EXHIBIT A

# **BEFORE THE**

# WASHINGTON UTILITIES & TRANSPORTATION COMMISSION

# CASCADE NATURAL GAS CORPORATION

**Conservation Program Adjustments** 

CNGC WUTC Advice No. W21-09-02 / UG-\_\_\_\_\_

September 15, 2021

### CASCADE NATURAL GAS CORPORATION

## EXHIBIT A

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#### Cascade Natural Gas Corporation CPA CALCULATION OF PER THERM RATES TO AMORTIZE DEFERRED ACCOUNTS State of Washington Conservation Related Temporary Rate Adj.

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							PROPOSED TECH. ADJUSTMENTS			STMENTS		
								CORE	Ξ	NONCORE		
Line	Consolidated	Account Balance	Interest Assignments & Amortization through	Revenue	Interest Accruals					R/S 663	Proposed	
No.	Account	7/31/2021	10/31/2021	Sensitive costs	Through Am.	Amount	503/504	- A	ll Other Core	Commodity	Period of Am.	Item
	(a)	(b)	(c)	(d)	(e)	(f)	(g)		(h)	(i)	(j)	(k)
1 2	CORE Conservation	\$ 7,823,143	\$ (700,873)	\$ 332,013.80	\$ 93,316 Divide by	\$ 7,547,600 251,426,886		002 \$	0.03002		1 Year	Conservation Program Deferrals Core
3	TOTAL	\$ 7,823,143	\$ (700,873)	\$ 332,014	\$ 93,316	\$ 7,547,600	\$ 0.03	002 \$	0.03002	<b>\$</b> -		

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#### Cascade Natural Gas Corporation CPA DERIVATION OF PROPOSED RATE LEVEL WITHIN RATE ADDITION SCHEDULE NO. 596 State of Washington

			Conservation			
		<b>Reverse</b> Prior	Related	Incremental		
	Rate	Conservation	Temporary	R/S 596 Rate	Posted R/S 596	
Description	Schedule	Rate Adj.	Rate Adj.	Change	Tariff Rate	
(a)	(b)	(c)	(d)	(e)	(f)	
CORE MARKET RATE SCHED		DULES				
Residential	503	\$ (0.02628)	\$ 0.03002	\$ 0.00374	\$ 0.03002	
Commercial	504	\$ (0.02628)	\$ 0.03002	\$ 0.00374	\$ 0.03002	
Com-Ind Dual Service	511	\$ (0.02628)	\$ 0.03002	\$ 0.00374	\$ 0.03002	
Industrial Firm	505	\$ (0.02628)	\$ 0.03002	\$ 0.00374	\$ 0.03002	
Industrial Interr.	570	\$ (0.02628)	\$ 0.03002	\$ 0.00374	\$ 0.03002	

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### Cascade Natural Gas Corporation CPA AMOUNT OF CHANGE BY RATE SCHEDULE BASED UPON THE TWELVE MONTHS ENDED 7/31/2021 State of Washington

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						Γ	Per Therm		
Line		Rate	Average	Forecasted	Actual	(	Conservation	Amount of	Percentage
No.	Description	Schedule	# of Bills	Therms Sold	Revenue		Change	Change	Change
	(a)	(b)	(c)	(d)	(e)		(f)	(g)	(h)
	CORE MARKET RATI								
1						Γ			
2	Residential	503	197,371	130,679,417	132,980,825		\$ 0.00374	\$ 488,741	0.37%
3	Commercial	504	26,933	89,120,218	81,203,573		\$ 0.00374	\$ 333,310	0.41%
4	Industrial Firm	505	484	11,930,578	8,959,376		\$ 0.00374	\$ 44,620	0.50%
5	Large Volume	511	95	17,432,493	12,092,638		\$ 0.00374	\$ 65,198	0.54%
8	Industrial Interruptible	570	7	2,264,179	1,392,481		\$ 0.00374	\$ 8,468	0.61%
10	Subtotal Core		224,890	251,426,886	236,628,892			\$ 940,337	
	NONCORE MARKET	RATE SCH	EDULES			_			
11									
12	Distribution	663	196	699,506,305	22,632,554				
13	Special Contracts	9xx	6	192,707,530	3,908,394				
14	14 Subtotal Non-core		202	892,213,835	26,540,948				
						_			
15	CORE & NON-CORE		225,092	1,143,640,721	263,169,840			\$ 940,337	0.36%

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#### Cascade Natural Gas Corporation P CPA TYPICAL MONTHLY THERM USAGE AND COST BY CLASS FOR TWELVE MONTHS ENDED 7/31/2021 State of Washington

Line No.	Description	Therm Sales	Revenue at 11/01/2020 Rates	Per Therm Rate Change	Amount of Change	Percent Change
	(a)	(b)	(c)	(d)	(e)	(f)
1	Residential (503)	130,679,417	132,980,825	\$0.00374	488,741	0.37%
2	Commercial (504)	89,120,218	81,203,573	\$0.00374	333,310	0.41%
3	Industrial (505)	11,930,578	8,959,376	\$0.00374	44,620	0.50%
4	Industrial Lg Vol (511)	17,432,493	12,092,638	\$0.00374	65,198	0.54%
5	Interruptible (570)	2,264,179	1,392,481	\$0.00374	8,468	0.61%

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State of Washington								
	UG-200568					Proposed		Proposed
	Typical		Current	7/1/2021	Proposed	11/1/2021		11/1/2021
	Monthly	Basic	7/1/2021	Current	11/1/2021	CPA Effect	Bill	CPA Effects
Type of Service	Therm Used Ser	rvice Charge	Billing Rates	Average Bill	CPA Effects	Average Bill	Difference	% Bill Change
				e=c+(b*d)		g=c+(b*f)		
(a)	(b)	(c)	(d)	(e)	(f)	(g)		
Residential Schedule 503	56	\$5	\$0.91169	\$56.05	\$0.91543	\$56.26	\$0.21	0.37%
Residential, Benedule 505	50	40	\$0.91109	\$50.05	\$0.71545	\$50.20	\$0.21	0.5770
Commercial, Schedule 504	290	\$13	\$0.84413	\$257.80	\$0.84787	\$258.88	\$1.08	0.42%
		¢(0						
· · · · · · · · · · · · · · · · · · ·		200	eo 70222		60 <b>7</b> 0/0/			
			\$0./3999	¢1.552.02	\$0./8606	A1 044 71	072 (0	
Total 505	2,273			\$1,773.02		\$1,846.71	\$73.69	4.16%
Com-Ind Dual Service, Schedule 511	l	\$125						
First 500 therms			\$0.73584		\$0.73958			
Next 3,500 therms			\$0.69960		\$0.73958			
Over 4,000 therms			\$0.60995		\$0.73958			
Total 511	14,356			\$9,258.16		\$10,742.41	\$1,484.25	16.03%
Industrial Interruptible, Schedule 57	0	\$163						
1	-		\$0.68492		\$0.68866			
· · · · · · · · · · · · · · · · · · ·								
	24,313			\$16,815.46		\$16,906.39	\$90.93	0.54%
	(a) Residential, Schedule 503 Commercial, Schedule 504 Industrial Firm, Schedule 504 Industrial Firm, Schedule 505 First 500 therms Next 3,500 therms Over 4,000 therms Total 505 Com-Ind Dual Service, Schedule 511 First 500 therms Next 3,500 therms Over 4,000 therms Total 511 Industrial Interruptible, Schedule 570 First 30,000 therms Over 30,000 therms	Typical Monthly         Type of Service         (a)       (b)         Residential, Schedule 503       56         Commercial, Schedule 504       290         Industrial Firm, Schedule 505       55         First 500 therms       0ver 4,000 therms         Over 4,000 therms       Total 505       2,273         Com-Ind Dual Service, Schedule 511       First 500 therms         Next 3,500 therms       Total 511       14,356         Industrial Interruptible, Schedule 570       First 30,000 therms         Over 30,000 therms       570	Typical MonthlyType of ServiceTherm Used Service Charge(a)(b)(c)Residential, Schedule 50356\$5Commercial, Schedule 504290\$13Industrial Firm, Schedule 505\$60First 500 therms Next 3,500 therms Over 4,000 thermsTotal 5052,273Com-Ind Dual Service, Schedule 511\$125First 500 therms Next 3,500 therms Over 4,000 thermsTotal 511\$125First 30,000 therms Over 30,000 thermsTotal 570\$163	UG-200568 Typical Monthly BasicCurrent 7/1/2021 Therm Used Service ChargeCurrent 7/1/2021 Therm Used Service ChargeCurrent 7/1/2021 Billing Rates(a)(b)(c)(d)Residential, Schedule 50356\$5\$0.91169Commercial, Schedule 504290\$13\$0.84413Industrial Firm, Schedule 505\$60\$0.78232First 500 therms\$0.78232\$0.74555Over 4,000 therms\$0.73999\$0.73999Total 505\$125\$0.73584Next 3,500 therms\$0.69960Over 4,000 therms\$0.69960Over 4,000 therms\$0.69960Over 4,000 therms\$163First 30,000 therms\$0.68492Over 30,000 therms\$0.68492Son 23,24\$0.62374	UG-200568 Typical Monthly BasicCurrent 7/1/2021 Current 7/1/2021 	$\begin{array}{c c c c c c c c c c c c c c c c c c c $	UG-200568Proposed Typical Monthly BasicProposed TurrentProposed 11/1/2021 CurrentProposed 11/1/2021 CurrentProposed 11/1/2021 CPA EffectsProposed 11/1/2021 CPA EffectsType of ServiceTherm Used Service ChargeBilling RatesAverage Bill CPA EffectsCPA EffectsAverage Bill CPA Effects(a)(b)(c)(d)(e)(f)(g)Residential, Schedule 50356\$5\$0.91169\$56.05\$0.91543\$56.26Commercial, Schedule 504290\$13\$0.84413\$257.80\$0.84787\$258.88Industrial Firm, Schedule 505\$60\$0.78232\$0.78606\$0.78265\$0.78606Next 3,500 therms\$0.78255\$0.78606\$0.73999\$0.78606\$0.73958Over 4,000 thermsTotal 5052,273\$1.63\$9,258.16\$10,742.41Industrial Interruptible, Schedule 570\$163\$0.62374\$0.68866	UG-200568       Proposed         Typical       Current $71/2021$ Proposed $11/1/2021$ CPA Effect       Bill         Type of Service       Therm Used Service Charge       Billing Rates       Average Bill       CPA Effect       Average Bill       Difference         (a)       (b)       (c)       (d)       (e)       (f)       (g)         Residential, Schedule 503       56       \$5       \$0.91169       \$56.05       \$0.91543       \$56.26       \$0.21         Commercial, Schedule 504       290       \$13       \$0.84413       \$257.80       \$0.84787       \$258.88       \$1.08         Industrial Firm, Schedule 505       \$60       \$0.78232       \$0.78606       \$0.78057       \$0.78606       \$0.73958       \$0.73958       \$0.73958       \$0.73958       \$0.73958       \$0.73958       \$0.73958       \$0.73958       \$0.73958       \$0.73958       \$0.73958

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