

EXHIBIT A

BEFORE THE
WASHINGTON UTILITIES & TRANSPORTATION COMMISSION

CASCADE NATURAL GAS CORPORATION

Decoupling Mechanism
Adjustments

CNGC WUTC Advice No. W18-09-03

September 17, 2018

CASCADE NATURAL GAS CORPORATION

EXHIBIT A

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Cascade Natural Gas Corporation
DMA CALCULATION OF PER THERM RATES TO AMORTIZE DEFERRED ACCOUNTS
State of Washington
Decoupling Mechanism

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Line No.	Consolidated Account (a)	Account Balance 12/31/2017 (b)	Interest Assignments & Amortization through 10/31/2018 (c)	Interest Accruals Through Am. (d)	Amount (e)	503 (g)	504 (h)	505 (i)	511 (j)	570 (l)	Proposed Period of Am. (n)	
						120,761,917	85,789,305	12,424,359	14,072,731	2,177,106		
1	503	\$ (2,967,232)	\$ (97,213)	\$(57,019.86)	\$ (3,121,465)	(0.02585)					1 Year	Decoupling Mechanism
2	504	\$ (2,456,376)	\$ (105,043)	\$(50,828.62)	\$ (2,612,248)		\$ (0.03045)				1 Year	Decoupling Mechanism
3	505	\$ 57,042	\$ (18,054)	\$ 916.42	\$ 39,904			\$ 0.00321			1 Year	Decoupling Mechanism
4	511	\$ (709,555)	\$ 11,950	\$(15,664.28)	\$ (713,269)				\$ (0.05068)		1 Year	Decoupling Mechanism
5	570	\$ 13,871	\$ 2,106	\$ 370.45	\$ 16,348					\$ 0.007509	1 Year	Decoupling Mechanism
6	TOTAL	\$ (6,062,250)	\$ (206,253)	\$(122,226)	\$ (6,390,730)	\$ (0.02585)	\$ (0.03045)	\$ 0.00321	\$ (0.05068)	\$ 0.00751		

Cascade Natural Gas Corporation
DERIVATION OF PROPOSED RATE LEVEL WITHIN
RATE ADDITION SCHEDULE NO. 594
State of Washington

Description (a)	Rate Schedule (b)	Reverse Prior Decoupling Rate Adj. (c)	Decoupling Related Temporary Rate Adj. (d)	Incremental R/S 594 Rate Change (e)	Posted R/S 594 Tariff Rate (f)
CORE MARKET RATE SCHEDULES					
Residential	503	\$ 0.00141	\$ (0.02585)	\$ (0.02444)	\$ (0.02585)
Commercial	504	\$ (0.00126)	\$ (0.03045)	\$ (0.03171)	\$ (0.03045)
Com-Ind Dual Service	511	\$ 0.01811	\$ (0.05068)	\$ (0.03257)	\$ (0.05068)
Industrial Firm	505	\$ (0.00805)	\$ 0.00321	\$ (0.00484)	\$ 0.00321
Industrial Interr.	570	\$ 0.00372	\$ 0.00751	\$ 0.01123	\$ 0.00751

Cascade Natural Gas Corporation
DMA AMOUNT OF CHANGE BY RATE SCHEDULE
BASED UPON THE TWELVE MONTHS ENDED 12/31/2017
State of Washington

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Line No.	Description (a)	Rate Schedule (b)	Average # of Bills (c)	Forecasted Therms Sold (d)	Actual Revenue (e)	Per Therm Decoupling Change (f)	Amount of Change (g)	Percentage Change (h)
CORE MARKET RATE SCHEDULES								
1	Residential	503	186,554	120,761,917	115,712,024	\$ (0.02444)	\$ (2,951,180)	-2.55%
2	Commercial	504	26,029	85,789,305	74,328,878	\$ (0.03171)	\$ (2,720,379)	-3.66%
3	Industrial Firm	505	466	12,424,359	8,588,587	\$ (0.00484)	\$ (60,109)	-0.70%
4	Large Volume	511	87	14,072,731	9,092,266	\$ (0.03257)	\$ (458,405)	-5.04%
5	Industrial Interruptible	570	9	2,177,106	1,251,852	\$ 0.01123	\$ 24,447	1.95%
6			213,145	235,225,417	208,973,607		\$ (6,165,626)	
7		685/686		-	-	\$ -	\$ -	
8	Distribution	663	196	431,839,404	17,478,407	\$ -	\$ -	0.00%
9	Special Contracts	9xx	11	280,370,242	6,119,015	\$ -	\$ -	
10	Subtotal Non-core		207	712,209,646	23,597,422		\$ -	
11	CORE & NON-CORE		213,352	947,435,063	232,571,029		\$ (6,165,626)	-2.65%

Cascade Natural Gas Corporation
DMA TYPICAL MONTHLY THERM USAGE AND COST BY CLASS
FOR TWELVE MONTHS ENDED 12/31/2017
State of Washington

Line No.	Description (a)	Therm Sales (b)	Revenue at 11/01/2017 Rates (c)	Per Therm Rate Change (d)	Amount of Change (e)	Percent Change (f)
1	Residential (503)	120,761,917	115,712,024	\$ (0.02444)	(2,951,180)	-2.55%
2	Commercial (504)	85,789,305	74,328,878	\$ (0.03171)	(2,720,379)	-3.66%
3	Industrial (505)	12,424,359	8,588,587	\$ (0.00484)	(60,109)	-0.70%
4	Industrial Lg Vol (511)	14,072,731	9,092,266	\$ (0.03257)	(458,405)	-5.04%
5	Interruptible (570)	2,177,106	1,251,852	\$ 0.01123	24,447	1.95%

Cascade Natural Gas Corporation
DMA PROPOSED TYPICAL MONTHLY BILL BY CLASS
FOR TWELVE MONTHS ENDED 12/31/2017
State of Washington

Line No.	Description (a)	Typical Monthly Therm Use (b)	Avg Bill @ 11/01/2017 Rates (c)	Present Filing Changes (d)	Proposed Typical Bill (e)	Percent Change (f)
1	Residential (503)	54	\$ 51.69	\$ (1.32)	\$ 50.37	-2.55%
2	Commercial (504)	275	\$ 237.97	\$ (8.71)	\$ 229.26	-3.66%
3	Industrial (505)	N/A*	\$ 0.69127	\$ (0.00484)	\$0.68643	-0.70%
4	Industrial Lg Vol (511)	N/A*	\$ 0.64609	\$ (0.03257)	\$0.61352	-5.04%
5	Interruptible (570)	N/A*	\$ 0.57501	\$ 0.01123	\$0.58624	1.95%

2017 Commission Basis Earnings Test for Decoupling

Line No.		Natural Gas
1	Rate Base	\$ 283,776,156
2	Net Income	\$ 19,201,585
3	Calculated ROR	6.77%
4	Base ROR	7.35%
5	Excess ROR	-0.58%
6	Excess Earnings	\$ -
7	Conversion Factor	0.619450
8	Excess Revenue (Excess Earnings/CF)	\$ -
9	Sharing %	50%
10	2017 Total Earnings Test Sharing	\$ -
11	Adjusted Revenues from CBR	\$ 94,605,618
12	Decoupling Revenue Change	\$ (6,165,626)
13	Earnings Test	-6.52%