

EXHIBIT A

BEFORE THE
WASHINGTON UTILITIES & TRANSPORTATION COMMISSION

CASCADE NATURAL GAS CORPORATION

Decoupling Mechanism Adjustments

CNGC WUTC Advice No. W19-09-03

September 13, 2019

CASCADE NATURAL GAS CORPORATION

EXHIBIT A

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
DMA Calculation of Per Therm Rates to Amortize Deferred Accounts	1
DMA Derivation of Proposed Rate Level Within	2
DMA Amount of Change by Rate Schedule	3
DMA Typical Monthly Therm Usage and Cost by Class	4
DMA Proposed Typical Monthly Bill by Class	5
Decoupling Mechanism Earnings Test and 3% Test	6

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

CNGC Advice W19-09-03
DMA Exhibit A
Page 1 of 6

Line No.	Consolidated Account (a)	Account Balance 12/31/2018 (b)	Interest Assignments & Amortization through 10/31/2019 (c)	Interest Accruals Through Am. (d)	Amount (e)	503 (g)	504 (h)	505 (i)	511 (j)	570 (l)	Proposed Period of Am. (n)	
						126,254,322	91,432,236	13,193,653	14,916,789	2,384,124		
1	503	\$ (987,079)	\$ 2,704,306	\$ 37,392.56	\$ 1,754,619	0.01390					1 Year	Decoupling Mechanism
2	504	\$ (2,218,697)	\$ 2,291,096	\$ 1,679.06	\$ 74,078		\$ 0.00081				1 Year	Decoupling Mechanism
3	505	\$ (33,779)	\$ (41,374)	\$ (1,975.69)	\$ (77,129)			\$ (0.00585)			1 Year	Decoupling Mechanism
4	511	\$ (891,926)	\$ 607,916	\$ (7,477.12)	\$ (291,487)				\$ (0.01954)		1 Year	Decoupling Mechanism
5	570	\$ 56,085	\$ (11,805)	\$ 1,162.32	\$ 45,443					\$ 0.019061	1 Year	Decoupling Mechanism
6	TOTAL	\$ (4,075,396)	\$ 5,550,139	\$ 30,781	\$ 1,505,524	\$ 0.01390	\$ 0.00081	\$ (0.00585)	\$ (0.01954)	\$ 0.01906		

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	\$ 0.02585	\$ 0.01390	\$ 0.03975	\$ 0.01390
Commercial	504	\$ 0.03045	\$ 0.00081	\$ 0.03126	\$ 0.00081
Com-Ind Dual Service	511	\$ 0.05068	\$ (0.01954)	\$ 0.03114	\$ (0.01954)
Industrial Firm	505	\$ (0.00321)	\$ (0.00585)	\$ (0.00906)	\$ (0.00585)
Industrial Interr.	570	\$ (0.00751)	\$ 0.01906	\$ 0.01155	\$ 0.01906

Cascade Natural Gas Corporation
DMA AMOUNT OF CHANGE BY RATE SCHEDULE
BASED UPON THE TWELVE MONTHS ENDED 12/31/2018
State of Washington

CNGC Advice W19-09-03
DMA Exhibit A
Page 3 of 6

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	190,130	126,254,322	109,651,123	\$ 0.03975	\$ 5,018,231	4.58%
2	Commercial	504	26,357	91,432,236	71,195,921	\$ 0.03126	\$ 2,858,172	4.01%
3	Industrial Firm	505	477	13,193,653	8,775,211	\$ (0.00906)	\$ (119,482)	-1.36%
4	Large Volume	511	86	14,916,789	8,617,203	\$ 0.03114	\$ 464,494	5.39%
5	Industrial Interruptible	570	8	2,384,124	1,223,950	\$ 0.01155	\$ 27,539	2.25%
6			217,058	248,181,124	199,463,408		\$ 8,248,954	4.14%
7		685/686		-	-	\$ -	\$ -	
8	Distribution	663	196	540,320,074	19,318,813	\$ -	\$ -	0.00%
9	Special Contracts	9xx	11	192,416,786	3,825,626	\$ -	\$ -	
10	Subtotal Non-core		207	732,736,860	23,144,439		\$ -	
11	CORE & NON-CORE		217,265	980,917,984	222,607,847		\$ 8,248,954	3.71%

Cascade Natural Gas Corporation
DMA TYPICAL MONTHLY THERM USAGE AND COST BY CLASS
FOR TWELVE MONTHS ENDED 12/31/2018
State of Washington

Line No.	Description (a)	Therm Sales (b)	Revenue at 4/01/2019 Rates (c)	Per Therm Rate Change (d)	Amount of Change (e)	Percent Change (f)
1	Residential (503)	126,254,322	109,651,123	\$ 0.03975	5,018,231	4.58%
2	Commercial (504)	91,432,236	71,195,921	\$ 0.03126	2,858,172	4.01%
3	Industrial (505)	13,193,653	8,775,211	\$ (0.00906)	(119,482)	-1.36%
4	Industrial Lg Vol (511)	14,916,789	8,617,203	\$ 0.03114	464,494	5.39%
5	Interruptible (570)	2,384,124	1,223,950	\$ 0.01155	27,539	2.25%

Cascade Natural Gas Corporation
DMA PROPOSED TYPICAL MONTHLY BILL BY CLASS
FOR TWELVE MONTHS ENDED 12/31/2018
State of Washington

Line No.	Description (a)	Typical Monthly Therm Use (b)	Avg Bill @ 4/01/2019 Rates (c)	Present Filing Changes (d)	Proposed Typical Bill (e)	Percent Change (f)
1	Residential (503)	55	\$ 48.06	\$ 2.20	\$ 50.26	4.58%
2	Commercial (504)	289	\$ 225.10	\$ 9.04	\$ 234.14	4.01%
3	Industrial (505)	N/A*	\$ 0.66511	\$ (0.00906)	\$0.65605	-1.36%
4	Industrial Lg Vol (511)	N/A*	\$ 0.57768	\$ 0.03114	\$0.60882	5.39%
5	Interruptible (570)	N/A*	\$ 0.51338	\$ 0.01155	\$0.52493	2.25%

2018 Commission Basis Earnings Test for Decoupling

Line No.		Natural Gas
1	Rate Base	\$ 339,750,739
2	Net Income	\$ 21,616,060
3	Calculated ROR	6.36%
4	Base ROR	7.31%
5	Excess ROR	-0.95%
6	Excess Earnings	\$ -
7	Conversion Factor	0.75499
8	Excess Revenue (Excess Earnings/CF)	\$ -
9	Sharing %	50%
10	2017 Total Earnings Test Sharing	\$ -
11	Adjusted Revenues from CBR	\$ 224,484,640
12	2018 Decoupling Deferral Balance	\$ 1,505,524
13	Earnings Test	0.67%