

**BEFORE THE WASHINGTON  
UTILITIES & TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

CASCADE NATURAL GAS COMPANY.

Respondent.

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DOCKET UG-240008

**DAVID E. DISMUKES, PH.D.  
ON BEHALF OF THE  
WASHINGTON STATE OFFICE OF THE ATTORNEY GENERAL  
PUBLIC COUNSEL UNIT**

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**EXHIBIT DED-5**

Alternative Upper Limit Revenue Distribution

**September 25, 2024**

# Alternative Upper Limit Revenue Distribution

Customer Rate Class	Test Year					Rate Year 1 - 2025				
	Current Revenues	Proposed Increase	Proposed Revenues	Percent Increase	Relative ROR	TY Revenues	Proposed Increase	Proposed Revenues	Percent Increase	Relative ROR
Residential Service (Schedule 503)	\$ 58,676,043	\$ 16,393,958	\$ 75,070,001	27.9%	1.15	\$ 75,070,001	\$ 6,574,578	\$ 81,644,579	8.8%	1.02
General Commercial (Schedule 504)	\$ 31,458,385	\$ 5,298,494	\$ 36,756,880	16.8%	0.69	\$ 36,756,880	\$ 3,219,142	\$ 39,976,021	8.8%	1.02
General Industrial (Schedule 505)	\$ 2,700,980	\$ 656,216	\$ 3,357,196	24.3%	1.00	\$ 3,357,196	\$ 294,021	\$ 3,651,217	8.8%	1.02
Large Volume General (Schedule 511)	\$ 2,740,307	\$ 665,770	\$ 3,406,077	24.3%	1.00	\$ 3,406,077	\$ 298,302	\$ 3,704,379	8.8%	1.02
Interruptible (Schedule 570)	\$ 166,823	\$ 46,610	\$ 213,433	27.9%	1.15	\$ 213,433	\$ 18,692	\$ 232,125	8.8%	1.02
Distribution System Transportation (Schedule 663)	\$ 26,475,875	\$ 7,397,302	\$ 33,873,176	27.9%	1.15	\$ 33,873,176	\$ 2,966,589	\$ 36,839,765	8.8%	1.02
Special Contracts (Schedule 900)	\$ 3,148,002	\$ -	\$ 3,148,002	0.0%	0.00	\$ 3,148,002	\$ -	\$ 3,148,002	0.0%	0.00
<b>Total Revenues</b>	<b>\$ 125,366,415</b>	<b>\$ 30,458,350</b>	<b>\$ 155,824,765</b>	<b>24.3%</b>	<b>1.00</b>	<b>\$ 155,824,765</b>	<b>\$ 13,371,323</b>	<b>\$ 169,196,088</b>	<b>8.6%</b>	<b>1.00</b>

Source: "240008-CNGC-WP-RJA-Cascade WA Rate Design 2024", tab "Revenue Spread".

# Alternative Upper Limit Revenue Distribution

Customer Rate Class	Rate Year 2 - 2026					Cumulative				
	RY1 Revenues	Proposed Increase	Proposed Revenues	Percent Increase	Relative ROR	Current Revenues	Proposed Increase	Proposed Revenues	Percent Increase	Relative ROR
Residential Service (Schedule 503)	\$ 81,644,579	\$ 5,737,677	\$ 87,382,256	7.0%	1.02	\$ 58,676,043	\$ 28,706,213	\$ 87,382,256	48.9%	1.11
General Commercial (Schedule 504)	\$ 39,976,021	\$ 2,809,366	\$ 42,785,387	7.0%	1.02	\$ 31,458,385	\$ 11,327,002	\$ 42,785,387	36.0%	0.81
General Industrial (Schedule 505)	\$ 3,651,217	\$ 256,594	\$ 3,907,811	7.0%	1.02	\$ 2,700,980	\$ 1,206,830	\$ 3,907,811	44.7%	1.01
Large Volume General (Schedule 511)	\$ 3,704,379	\$ 260,330	\$ 3,964,709	7.0%	1.02	\$ 2,740,307	\$ 1,224,402	\$ 3,964,709	44.7%	1.01
Interruptible (Schedule 570)	\$ 232,125	\$ 16,313	\$ 248,438	7.0%	1.02	\$ 166,823	\$ 81,615	\$ 248,438	48.9%	1.11
Distribution System Transportation (Schedule 663)	\$ 36,839,765	\$ 2,588,962	\$ 39,428,727	7.0%	1.02	\$ 26,475,875	\$ 12,952,852	\$ 39,428,727	48.9%	1.11
Special Contracts (Schedule 900)	\$ 3,148,002	\$ -	\$ 3,148,002	0.0%	0.00	\$ 3,148,002	\$ -	\$ 3,148,002	0.0%	0.00
<b>Total Revenues</b>	<b>\$ 169,196,088</b>	<b>\$ 11,669,242</b>	<b>\$ 180,865,330</b>	<b>6.9%</b>	<b>1.00</b>	<b>\$ 125,366,415</b>	<b>\$ 55,498,915</b>	<b>\$ 180,865,330</b>	<b>44.3%</b>	<b>1.00</b>