

**Exh. MCC-3
Docket UG-170929
Witness: Melissa Cheesman**

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

**CASCADE NATURAL GAS
CORPORATION,**

Respondent.

DOCKET UG-170929

**EXHIBIT TO
TESTIMONY OF**

Melissa Cheesman

**ON BEHALF OF STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

Revenues and Rates by Detailed Tariff Schedule

February 15, 2018

Revenues and Rates by Detailed Tariff Schedule

Hardcoded input values provided by Cascade in Mr. Amen's workpapers.

| Customer Class | Pro Forma Test Year Revenues | | | | Proposed Revenues | | | Difference | |
|--|------------------------------|---------------|-----------|----------------------|-------------------|-------------|----------------------|-----------------------|------------|
| | Billing Units | Present Rates | | Revenue | Proposed Rates | | Revenue | \$ Amount | % Amount |
| | | Margin | CRM | | Margin | CRM | | | |
| Residential - 503 | | | | | | | | | |
| Basic Service Charge | 2,205,268 | \$4.00 | | \$ 8,821,072 | \$4.00 | | \$ 8,821,072 | \$ - | 0% |
| Delivery Charge | 120,189,407 | \$0.29484 | \$0.00792 | \$ 36,388,545 | \$0.27335 | \$0.00000 | \$ 32,853,774 | \$ (3,534,770) | -10% |
| Rounding Difference | | | \$ 0.3028 | | \$ 0.27335 | \$ (0.0294) | \$ 927 | \$ 927 | |
| Total 503 Revenue | | | | \$ 45,209,617 | | | \$ 41,675,774 | \$ (3,533,843) | -8% |
| Commercial - 504 | | | | | | | | | |
| Basic Service Charge | 307,211 | \$10.00 | | \$ 3,072,110 | \$10.00 | | \$ 3,072,110 | \$ - | 0% |
| Delivery Charge | 81,344,242 | \$0.24608 | \$0.00593 | \$ 20,499,562 | \$0.22936 | \$0.00000 | \$ 18,657,115 | \$ (1,842,447) | -9% |
| Rounding Difference | | | \$ 0.2520 | | \$ 0.22936 | \$ (0.0227) | \$ (50) | \$ (50) | |
| Total 504 Revenue | | | | \$ 23,571,672 | | | \$ 21,729,175 | \$ (1,842,497) | -8% |
| Industrial - 505 | | | | | | | | | |
| Basic Service Charge | 5,274 | \$48.00 | | \$ 253,166 | \$48.00 | | \$ 253,166 | \$ - | 0% |
| Delivery Charge - first 500 therms | 1,521,701 | \$0.18843 | \$0.00452 | \$ 293,612 | \$0.17576 | \$0.00000 | \$ 267,454 | \$ (26,158) | -9% |
| Delivery Charge - next 3,500 therms | 4,967,619 | \$0.15175 | \$0.00452 | \$ 776,290 | \$0.14235 | \$0.00000 | \$ 707,141 | \$ (69,149) | -9% |
| Delivery Charge - over 4,000 therms | 4,928,351 | \$0.14620 | \$0.00452 | \$ 742,801 | \$0.13729 | \$0.00000 | \$ 676,613 | \$ (66,188) | -9% |
| Rounding Difference | | | \$ 0.1930 | | \$ 0.17576 | \$ (0.0172) | \$ 15 | \$ 15 | |
| | | | \$ 0.1563 | | \$ 0.14235 | \$ (0.0139) | | | |
| | | | \$ 0.1507 | | \$ 0.13729 | \$ (0.0134) | | | |
| Total 505 Revenue | | | | \$ 2,065,869 | | | \$ 1,904,389 | \$ (161,480) | -8% |
| Large Volume - 511 | | | | | | | | | |
| Basic Service Charge | 1,085 | \$100.00 | | \$ 108,455 | \$100.00 | | \$ 108,455 | \$ - | 0% |
| Delivery Charge - first 20,000 therms | 7,195,184 | \$0.14834 | \$0.00325 | \$ 1,090,718 | \$0.13886 | \$0.00000 | \$ 999,123 | \$ (91,595) | -8% |
| Delivery Charge - next 80,000 therms | 2,872,027 | \$0.11295 | \$0.00325 | \$ 333,730 | \$0.10644 | \$0.00000 | \$ 305,699 | \$ (28,031) | -8% |
| Delivery Charge - over 100,000 therms | 1,039,885 | \$0.02541 | \$0.00325 | \$ 29,803 | \$0.02625 | \$0.00000 | \$ 27,297 | \$ (2,506) | -8% |
| Rounding Difference | | | \$ 0.1516 | | \$ 0.13886 | \$ (0.0127) | \$ (18) | \$ (18) | |
| | | | \$ 0.1162 | | \$ 0.10644 | \$ (0.0098) | | | |
| | | | \$ 0.0287 | | \$ 0.02625 | \$ (0.0024) | | | |
| Total 511 Revenue | | | | \$ 1,562,706 | | | \$ 1,440,556 | \$ (122,150) | -8% |
| Interruptible - 570 | | | | | | | | | |
| Basic Service Charge | 121 | \$130.00 | | \$ 15,730 | \$130.00 | | \$ 15,730 | \$ - | 0% |
| Delivery Charge - first 30,000 therms | 1,784,890 | \$0.08233 | \$0.00130 | \$ 149,270 | \$0.07657 | \$0.00000 | \$ 136,669 | \$ (12,601) | -8% |
| Delivery Charge - over 30,000 therms | 2,064,045 | \$0.02251 | \$0.00130 | \$ 49,145 | \$0.02180 | \$0.00000 | \$ 44,996 | \$ (4,149) | -8% |
| Rounding Difference | | | \$ 0.0836 | | \$ 0.07657 | \$ (0.0071) | \$ 11 | \$ 11 | |
| | | | \$ 0.0238 | | \$ 0.02180 | \$ (0.0020) | | | |
| Total 570 Revenue | | | | \$ 214,145 | | | \$ 197,406 | \$ (16,739) | -8% |
| Transport - 663 | | | | | | | | | |
| Contract Demand | 21,723,625 | \$0.20 | | \$ 4,344,725 | \$0.20 | | \$ 4,344,725 | \$ - | 0% |
| System Balancing Charge | 438,603,935 | \$0.00040 | | \$ 175,442 | \$0.0004 | | \$ 175,442 | \$ - | 0% |
| Basic Service Charge | 2,258 | \$500.00 | | \$ 1,129,000 | \$500.00 | | \$ 1,129,000 | \$ - | 0% |
| Contract Charges (1) | n/a | n/a | | \$ 21,000 | n/a | | \$ 21,000 | \$ - | 0% |
| Delivery Charge - first 100,000 therms | 93,012,401 | \$0.05730 | \$0.00107 | \$ 5,429,134 | \$0.05086 | \$0.00000 | \$ 4,730,611 | \$ (698,523) | -13% |
| Delivery Charge - next 200,000 therms | 66,218,169 | \$0.02023 | \$0.00107 | \$ 1,410,447 | \$0.01856 | \$0.00000 | \$ 1,229,009 | \$ (181,438) | -13% |
| Delivery Charge - next 200,000 therms | 34,443,391 | \$0.01187 | \$0.00107 | \$ 445,697 | \$0.01128 | \$0.00000 | \$ 388,521 | \$ (57,176) | -13% |
| Delivery Charge - over 500,000 therms | 244,929,975 | \$0.00508 | \$0.00107 | \$ 1,506,319 | \$0.00536 | \$0.00000 | \$ 1,312,825 | \$ (193,495) | -13% |
| Rounding Difference | | | \$ 0.0584 | | \$ 0.05086 | \$ (0.0075) | \$ 217 | \$ 217 | |
| | | | \$ 0.0213 | | \$ 0.01856 | \$ (0.0027) | | | |
| | | | \$ 0.0129 | | \$ 0.01128 | \$ (0.0017) | | | |
| | | | \$ 0.0062 | | \$ 0.00536 | \$ (0.0008) | | | |
| Total 663 Revenue | | | | \$ 14,461,764 | | | \$ 13,331,350 | \$ (1,130,415) | -8% |
| (1) Contract related charges for certain 663 customers | | | | | | | | | |
| Special Contracts - Total 9xx | | | | | | | | | |
| Basic Service Charge | | | | \$ 68,500 | | | \$ 68,500 | \$ - | 0% |
| Contract Demand Charge | | | | \$ 2,321,433 | | | \$ 2,321,433 | \$ - | 0% |
| Dispatch Delivery/ Sys Balancing Charge | | | | \$ 74,842 | | | \$ 74,842 | \$ - | 0% |
| Delivery Charge | | | | \$ 3,346,993 | | | \$ 3,346,993 | \$ - | 0% |
| Total 9xx Revenue | | | | \$ 5,811,768 | | | \$ 5,811,768 | \$ - | 0% |

Revenues and Rates by Detailed Tariff Schedule

Hardcoded input values provided by Cascade in Mr. Amen's workpapers.

| Customer Class | Pro Forma Test Year Revenues | | Proposed Revenues | | Difference | |
|--------------------------------------|------------------------------|--------------------|-------------------|--------------------|-----------------------|------------|
| | | Revenue | | Revenue | \$ Amount | % Amount |
| SALES SUMMARY | | | | | | |
| Tariff Schedule Revenue | \$ | 72,624,010 | \$ | 66,947,301 | \$ (5,676,709) | -8% |
| Revenue Taxes and Fees | \$ | 8,364,346 | \$ | 8,364,346 | \$ - | 0% |
| Gas Cost | \$ | 112,289,916 | \$ | 112,289,916 | \$ - | 0% |
| Total Sales Revenue | \$ | 193,278,272 | \$ | 187,601,562 | \$ (5,676,709) | -3% |
| TRANSPORTATION SUMMARY | | | | | | |
| Tariff Schedule and Contract Revenue | \$ | 20,273,532 | \$ | 19,143,118 | \$ (1,130,415) | -6% |
| Revenue Taxes and Fees | \$ | 2,730,375 | \$ | 2,730,375 | \$ - | 0% |
| Total Transportation Revenue | \$ | 23,003,907 | \$ | 21,873,492 | \$ (1,130,415) | -5% |
| TOTAL CASCADE REVENUE | | | | | | |
| Sales Total | \$ | 193,278,272 | \$ | 187,601,562 | \$ (5,676,709) | -3% |
| Transportation Total | \$ | 23,003,907 | \$ | 21,873,492 | \$ (1,130,415) | -5% |
| Other Operating Revenue | \$ | 909,730 | \$ | 909,730 | \$ - | 0% |
| Total Cascade Revenue | \$ | 217,191,909 | \$ | 210,384,785 | \$ (6,807,124) | -3% |