Exh. CRM-3 Dockets UE-190334, UG-190335, and UE-190222 Witness: Chris R. McGuire

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

AVISTA CORPORATION, d/b/a AVISTA UTILITIES,

Respondent.

DOCKETS UE-190334, UG-190335, and UE-190222 (*Consolidated*)

EXHIBIT TO TESTIMONY OF

Chris R. McGuire

STAFF OF WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

Natural Gas Revenue Requirement Growth Model

October 3, 2019

	STAFF'S ANALYSIS			
	Natural Gas Revenue Growth Rate Calculation - Rate Year 2:	(a)	(b)	(c)
Line		Growth Rate	Revenue Portion of	Growth Rate %
No.	Category	2014-2018	Category	(a) x (b)
1	Operating Expenses	3.19%	39.53%	1.26%
2	Depreciation/Amortization	8.26%	22.38%	1.85%
3	Taxes Other than Income	6.92%	7.97%	0.55%
4	Net Plant After ADFIT (REMOVED)	0.00%	30.13%	0.00%
5	Annual Growth In Sales Revenue		100.00%	-1.34%
6	Total Revenue Growth Rate %			2.32%
7	Net Plant After ADFIT (IF INCLUDED)	7.16%	30.13%	2.16%
8	Total Revenue Growth Rate %			4.47%
		No RB esc	w/ RB esc	
9	Revenue Base (AMA 2018)	\$ 92,722		-
10	Revenue Increase Year 1	\$ 7,044		Exh. JH-3
11	Escalation Base	\$ 99,766		
12	Year 2 Increase	\$ 2,310	\$ 4,463]

AS FILED BY AVISTA			
Natural Gas Revenue Growth Rate Calculation - Rate Year 2:	(a)	(b)	(c)
Category	Growth Rate 2014-2018	Revenue Portion of Category	Growth Rate % (a) x (b)
Operating Expenses ⁽¹⁾	3.99%	39.53%	1.58%
Depreciation/Amortization ⁽¹⁾	11.03%	22.38%	2.47%
Taxes Other than Income	8.36%	7.97%	0.67%
Net Plant After ADFIT	9.11%	30.13%	2.74%
Annual Growth In Sales Revenue	_	100.00%	-1.34%
Total Revenue Growth Rate %			6.11%
See Exh. EMA- 5, pg. 4 for growth rates and pg. 2 for revenue pr	oportion and annual	growth in sales re	venue.
⁽¹⁾ Reflects a 30 basis points efficiency adjustment in O&M expen	ises.		
⁽²⁾ The growth rate in depreciation/amortization expense is primar higher proportion of investment in recent years.	ily driven by shorter	r-lived assets repres	senting a

Exh. CRM-3 Dockets UE-190334-35-222 Page 2 of 7

AVISTA UTILITIES WASHINGTON NATURAL GAS TWELVE MONTHS ENDED DECEMBER 31, 2018 (000'S OF DOLLARS)

(000'S (OF DOLLARS)	Restated
. .		Commission
Line No.	DESCRIPTION	Basis TOTAL
	Adjsutment Number	
	Workpaper Reference	PF-STtl
	REVENUES	
1	Total General Business	\$ 146,870
2 3	Total Transportation Other Revenues	4,960 (4,216)
4	Total Gas Revenues	147,614
	EXPENSES	
5	Production Expenses	51 510
6	City Gate Purchases Purchased Gas Expense	51,519 959
7	Net Nat Gas Storage Trans	-
8	Total Production	52,478
	Underground Storage	
9	Operating Expenses	1,532
10	Depreciation/Amortization Taxes	627 224
11 12	Total Underground Storage	2,383
	Distribution	,
13	Operating Expenses	12,308
14	Depreciation/Amortization	11,629
15	Taxes	9,458
16	Total Distribution	33,395
17 18	Customer Accounting Customer Service & Information	6,967 1,232
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	14,612
21 22	Depreciation/Amortization Regulatory Amortizations	8,492 (476)
22	Taxes	(470)
24	Total Admin. & General	22,628
25	Total Gas Expense	119,083
26	OPERATING INCOME BEFORE FIT	28,531
	FEDERAL INCOME TAX	
27	Current Accrual	2,893
28	Debt Interest	43
29	Deferred FIT	393
30	Amort ITC	(15)
31	NET OPERATING INCOME	\$ 25,216
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ 28,442
33	Distribution Plant	455,595
34 35	General Plant Total Plant in Service	114,053 598,090
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	(11,051)
37	Distribution Plant	(144,969)
38	General Plant	(32,354)
39	Total Accumulated Depreciation/Amortization	(188,374)
40 41	NET PLANT DEFERRED TAXES	409,716 (89,585)
41 42	DEFERRED TAXES Net Plant After DFIT	(89,585) 320,131
42	GAS INVENTORY	8,355
44	GAIN ON SALE OF BUILDING	-
45 46	OTHER WORKING CAPITAL	5,331 7,549
47	TOTAL RATE BASE	\$ 341,366

Capital Capital Structure Cos 51.5% 5.6 48.5% 9.5 100.00% 100.00% Tax on Equity Ret Total % to apply to 1 Total % to apply to 1 0.6 Depreciation 20.7 O&M 36.6 Taxes OTI 7.3 ant After ADFIT 320,131 27.9	2% 2.89% 0% 4.61% 7.50% 7.50% urn 1.23% RB 8.73% ue Portion 48 22.38% 51 39.53% 90 7.97%	JLATION Tax 26.58% 2014-2018 Growth Rate 8.3%	Tax o equity ro 1.23
Capital Structure Cos 51.5% 5.6 48.5% 9.5 100.00% Tax on Equity Ret Total % to apply to 1 0 cm CB Depreciation 20.7 0&M 36.6 Taxes OTI 7.3 Jant After ADFIT 320,131 27.9 Revenue \$ 92,7 enue related expenses \$ 92,7	t Cost 2% 2.89% 0% 4.61% 7.50% urn 1.23% RB 8.73% ue Portion * 0f Total 48 22.38% 51 39.53% 90 7.97%	26.58% 2014-2018 Growth Rate	equity r
t Structure Cos 51.5% 5.6 48.5% 9.5 100.00% Tax on Equity Ret Total % to apply to 1 Reven 0 CB Depreciation 20.7 0&M 36.6 Taxes OTI 7.3 1ant After ADFIT 320,131 27.9 Revenue \$ 92.7 enue related expenses	t Cost 2% 2.89% 0% 4.61% 7.50% urn 1.23% RB 8.73% ue Portion * 0f Total 48 22.38% 51 39.53% 90 7.97%	26.58% 2014-2018 Growth Rate	equity r
51.5% 5.6 48.5% 9.5 100.00% 9.5 Tax on Equity Ret Total % to apply to 1 Total % to apply to 1 0.6 Depreciation 20.7 O&M 36.6 Taxes OTI 7.3 Jant After ADFIT 320,131 27.9 Revenue \$ 92,7 enue related expenses	2% 2.89% 0% 4.61% 7.50% 7.50% urn 1.23% RB 8.73% ue Portion 48 22.38% 51 39.53% 90 7.97%	26.58% 2014-2018 Growth Rate	equity r
48.5% 9.5 100.00% 9.5 Tax on Equity Ret Total % to apply to 1 Total % to apply to 1 8 Depreciation 20.7 O&M 36.6 Taxes OTI 7.3 ant After ADFIT 320,131 27.9 Revenue \$ 92.7 enue related expenses	0% 4.61% 7.50% 7.50% urn 1.23% RB 8.73% ue Portion * of Total 48 22.38% 51 39.53% 90 7.97%	26.58% 2014-2018 Growth Rate	
100.00% Tax on Equity Ret Total % to apply to 1 Reven on CE Depreciation 20,7 O&M 36,6 Taxes OTI 7,3 Jant After ADFIT 320,131 27,9 Revenue \$ 92,7 enue related expenses	Portion * of Total 48 22.38% 51 39.53% 90 7.97%	2014-2018 Growth Rate	
100.00% Tax on Equity Ret Total % to apply to 1 Reven on CE Depreciation 20,7 O&M 36,6 Taxes OTI 7,3 Jant After ADFIT 320,131 27,9 Revenue \$ 92,7 enue related expenses	Portion * of Total 48 22.38% 51 39.53% 90 7.97%	2014-2018 Growth Rate	
Tax on Equity Ret Total % to apply to 1 Reven on CB Depreciation 20,7 O&M 36,6 Taxes OTI 7,3 lant After ADFIT 320,131 27,9 Revenue \$ 92,7 enue related expenses	Portion * Portion 48 22.38% 51 39.53% 90 7.97%	Growth Rate	
Total % to apply to 1 Reven on CB Depreciation 20,7 O&M 36,6 Taxes OTI 7,3 Taxes OTI 7,3 20,131 27,9 Revenue \$ 92,7 enue related expenses	Portion * of Total 48 22.38% 51 39.53% 90 7.97%	Growth Rate	
Reven on CB Depreciation 20,7 O&M 36,6 Taxes OTI 7,3 lant After ADFIT 320,131 27,9 Revenue \$ 92,7 enue related expenses	ue Portion of Total 48 22.38% 51 39.53% 90 7.97%	Growth Rate	
on CB Depreciation 20,7 O&M 36,6 Taxes OTI 7,3 lant After ADFIT 320,131 27,9 Revenue \$ 92,7 enue related expenses	* of Total 48 22.38% 51 39.53% 90 7.97%	Growth Rate	
Depreciation 20,7 O&M 36,6 Taxes OTI 7,3 lant After ADFIT 320,131 Bevenue \$ 92,7 enue related expenses \$ 92,7	* of Total 48 22.38% 51 39.53% 90 7.97%	Growth Rate	
0&M 36.6 Taxes OTI 7,3 lant After ADFIT 320,131 27.9 Revenue \$ 92,7 enue related expenses	48 22.38% 51 39.53% 90 7.97%		
0&M 36.6 Taxes OTI 7,3 lant After ADFIT 320,131 27.9 Revenue \$ 92,7 enue related expenses	51 39.53% 90 7.97%		
Taxes OTI 7,3 ant After ADFIT 320,131 27,9 Revenue \$ 92,7 enue related expenses	90 7.97%	3.19%	
ant After ADFIT 320,131 27,9 Revenue \$ 92,7 enue related expenses		6.92%	
320,131 27,9 Revenue \$ 92,7 enue related expenses		0.92%	
Revenue \$ 92,7 enue related expenses			
enue related expenses	33 30.13%	7.16%	
enue related expenses	100%		
	22 Non-gas cost re	venues (1)	
ost revenues, covering inve			
,	stment-related costs a	nd operating exp	enses.
	-		
owth: (see page 5 - 2.25 ye Annu		1.2020)	
\$ 4,050 \$ 1,2			
	04.2021-03.2022	l	
	Growth Rate	i	
Depreciat		1	
1	&M 1.26%	1	
		1	
Taxes	OTI 0.55%	1	
Net Plant After AD	FIT 0.00%	1	
Reven	ues -1.34%	i	
		1	
	2.32%	<u>l</u>	
Y AVISTA			
REVENUE GROW	TH RATE CALCU	JLATION	
ROR		_	
Capital	Weighted		
Structure Cost	t Cost		Tax o
51.5% 5.6	2% 2.89%	Tax	equity re
48.5% 9.5	0% 4.61%	26.58%	1.23
100.00%	7.50%	ĺ	
		ł	
Tax on Equity Ret		1	
Total % to apply to 1	RB 8.73%		
Reven	no Dantian	2014 2019	
on CB		2014-2018 Growth Rate	
Depreciation 20,7	01 1000	11.0%	0&1
			Translation
O&M 36,6	51 39.53%	3.99%	30 bp
Taxes OTI 7,3	90 7.97%	8.36%	Efficie
ant After ADFIT			Reduct
	22 20.120	0.11%	Reduct
320,131 27,9	33 30.13%	9.11%	
(RB*9.77%)	22 No	(1)	
Revenue \$ 92,7 enue related expenses	22 Non-gas cost re	venues (1)	
1	estment-related costs a	nd operating exr	benses.
owth: (see page 5 - 2.25 ye		1.2020)	
Annu			
\$ 4,050 \$ 1,2	46 1.34%		
	Rate Year 2		
	04.2021-03.2022		
Danna in	2.47%	includes of	
Depreciat		ancindes attrava	ncy adj.
Od	&M 1.58%	includes efficien	
-	&M 1.58%	mendes emclei	
Od	&M 1.58% OTI 0.67%	includes efficiel	
Od Taxes (&M 1.58% OTI 0.67% FIT 2.74%	menudes emele	
owth: (see page 5 - 2.25 ye	ars : al 46	from 2018 to 03.3 1.34% Rate Year 2 04.2021-03.2022 Growth Rate 2.47%	1.34% Rate Year 2 04.2021-03.2022 Growth Rate 2.47%

NATURAL GAS COST AND REVENUE TREND CALCULATIONS 2014-2018 AVISTA UTILITIES WASHINGTON NATURAL GAS RESULTS Commission Basis Results of Operations (000'S OF DOLLARS)

(000	S OF DOLLARS)			1			-			
T			2014		2015	2016		2017	Б	2018
Line No.	DESCRIPTION	1	Restated Total		Restated Total	Restated Total		Restated Total		estated Total
110.	REVENUES	-	10181		Total	Totai		Total		10181
1	Total General Business	\$	154,546	\$	149,865	\$ 150,970	\$	157,743	\$	146,870
2	Total Transportation		3,960		4,054	4,477		5,049		4,960
3	Other Revenues		332		7,129	1,020		(824)		(4,216)
4	Total Gas Revenues		158,838		161,048	156,467		161,968		147,614
	EXPENSES									
	Production Expenses									
5	City Gate Purchases		84,187		79,634	63,460		64,414		51,519
6	Purchased Gas Expense		779		840	994		944		959
7	Net Nat Gas Storage Trans		-		-	1		-		-
8	Total Production		84,966		80,474	64,455		65,358		52,478
	Underground Storage		003			. - 4				
9	Operating Expenses		893		857	974		1,032		1,532
10	Depreciation/Amortization		402		439	492		537		627
11	Taxes Total Underground Storage		184 1,479		196 1,492	210 1,676		85 1,654		224
12	Total Underground Storage		1,479		1,492	1,070		1,054		2,383
13	Distribution		10 704		12 215	12.050		12 280		12 208
	Operating Expenses		10,704		12,315	12,050		12,380		12,308
14 15	Depreciation/Amortization Taxes		8,513 8,719		9,088 8,554	9,866 8,383		10,638 9,144		11,629 9,458
16	Total Distribution		27,936		29,957	30,299		32,162		33,395
10	Total Distribution		27,950		29,951	30,299		32,102		33,395
17	Customer Accounting		6,108		6,632	6,811		6,991		6,967
18	Customer Service & Information		865		837	964		1,000		1,232
19	Sales Expenses		-		-	-		-		-
	Administrative & General									
20	Operating Expenses		12,777		14,007	13,267		13,375		14,612
21	Depreciation/Amortization		4,389		5,649	6,260		6,864		7,965
22	Regulatory Amortizations		(91)		(2,087)	1,079		917		51
23	Taxes		-		-	-		-		-
24	Total Admin. & General		17,075		17,569	20,606		21,156		22,628
25	Total Gas Expense		138,429		136,961	124,811		128,321		119,083
26	OPERATING INCOME BEFORE FIT		20,409		24,087	31,656		33,647		28,531
20			20,409		24,007	51,050		33,047		20,551
27	FEDERAL INCOME TAX Current Accrual		(6,945)		(729)	(1,133)		2,630		2,893
28	Debt Interest		(137)		(723)	(1,133)		2,030		43
29	Deferred FIT		13,105		7,842	9,923		6,462		393
30	Amort ITC		(20)		(20)	(17)		(15)		(15)
31	NET OPERATING INCOME	\$	14,406	\$	17,031	\$ 22,872	\$	24,557	\$	25,216
	DATEDACE									
	RATE BASE PLANT IN SERVICE									
32	Underground Storage	\$	25,235	\$	25,720	\$ 26,868	\$	27,138	\$	28,442
		Ψ	-	Ψ			Ψ	-	Ψ	
33	Distribution Plant		337,894		360,612	390,508		422,774		455,595
34	General Plant		59,169		75,514	82,624		93,491		114,053
35	Total Plant in Service		422,298		461,846	500,000		543,403		598,090
	ACCUMULATED DEPRECIATION/AMORT									
36	Underground Storage		9,521		9,906	10,318		10,493		11,051
37	Distribution Plant		114,795		121,623	129,098		136,840		144,969
38	General Plant		17,429		20,741	23,473		27,497		32,354
39	Total Accumulated Depreciation/Amortization		141,745		152,270	162,889		174,830		188,374
40	NET PLANT		280,553		309,576	337,111		368,573		409,716
41	DEFERRED TAXES		(54,652)		(64,929)	(74,181)		(83,133)		(89,585)
42	Net Plant After DFIT		225,901		244,647	262,930		285,440		320,131
43	GAS INVENTORY		14,762		12,740	9,116		10,595		8,355
44	GAIN ON SALE OF BUILDING		-		-	-		-		-
45	OTHER		(479)		(485)	(249)		2,064		5,331
46	WORKING CAPITAL		10,073		16,069	14,800		15,075		7,549
47	TOTAL RATE BASE	\$	250,257	\$	272,971		\$	313,174	\$	341,366
-1/	IVIII MALE DADE	φ	400,40T	φ	<i>212,71</i> 1	φ 200,39 1	Ψ	515,174	Ψ	51,500

NATURAL GAS COST AND REVENUE TREND CALCULATIONS 2014-2018

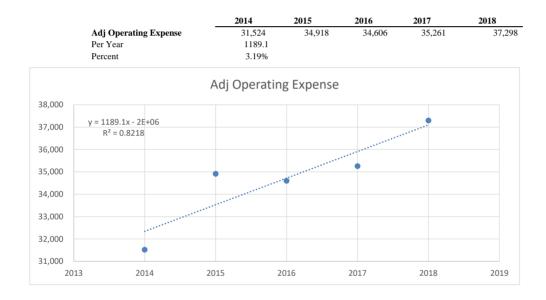
AVISTA UTILITIES WASHINGTON NATURAL GAS RESULTS (000'S OF DOLLARS) Natural Gas Data for Escalators

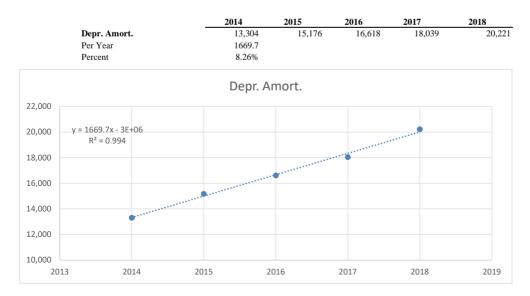
			2014	2015	2016	2017	2018
Line							
No.	Exclude Gas Cost and Adder Sch	edule Expenses (DS	M Tariff Rider, I	Decoupling Surch	narge/Rebate) fro	m O&M	
1	Underground Storage	CBR Line 9	893	857	974	1,032	1,532
2	Distribution	CBR Line 13	10,704	12,315	12,050	12,380	12,308
3	Customer Accounting	CBR Line 17	6,108	6,632	6,811	6,991	6,967
4	Customer Service and Information	CBR Line 18	865	837	964	1,000	1,232
5	Sales	CBR Line 19	0	0	0	0	(
6	Administrative and General	CBR Line 20	12,777	14,007	13,267	13,375	14,612
7	Operating expenses excluding production		31,347	34,648	34,066	34,778	36,651
8	Add Non PGA production O&M expenses		779	840	994	944	959
9	Deduct Gas Cost Rev Related Expenses		-602	-570	-454	-461	-312
10	Deduct DSM Tariff Rider Expenses		0	0	0	0	(
11	Deduct Decoupling Surcharge/Rebate Expense	s	0	0	0	0	(
12	Adjusted Operating Expenses		31,524	34,918	34,606	35,261	37,298
	Annual Percentage Change			10.77%	-0.89%	1.89%	5.78%
	Depreciation/Amortization						
13	Underground Storage	CBR Line 10	402	439	492	537	627
14	Distribution	CBR Line 14	8,513	9,088	9,866	10,638	11,629
15	Administrative & General	CBR Line 21	4,389	5,649	6,260	6,864	7,965
16	Total Depreciation/Amortization		13,304	15,176	16,618	18,039	20,221
	Annual Percentage Change			14.07%	9.50%	8.55%	12.10%
	Exclude Adder Schedule amortiz	ations (Decoupling	Surcharge/Rebate		y Amortizations		
17	Regulatory Amortizations	CBR Line 22	-91	-2,087	1,079	917	51
18	Deduct Decoupling Surcharge/Rebate Expense	s	0	0	0	0	(
19	Adjusted Regulatory Amortizations		-91	-2,087	1,079	917	51
	Exclude Gas Cost and Adder Schedule excise taxe	es (DSM Tariff Ride	r, Decoupling Su	rcharge/Rebate)	from Taxes Othe	r Than Income Tax	:
20	Underground Storage	CBR Line 11	184	196	210	85	224
21	Distribution	CBR Line 15	8,719	8,554	8,383	9,144	9,458
22	Administrative & General	CBR Line 23		0	0	0	(
23	Total Taxes Other Than Income		8,903	8,750	8,593	9,229	9,682
24	Deduct Gas Cost Excise Tax		-3,380	-3,197	-2,548	-2,586	-2,068
25	Deduct DSM Tariff Rider Excise Tax		0	0	0	0	(
26	Deduct Decoupling Surcharge/Rebate Excise T	ax	0	0	0	0	(
27	Adjusted Taxes Other Than Income		5,523	5,553	6,045	6,643	7,614
	Annual Percentage Change			0.54%	8.86%	9.89%	14.62%
28	Net Plant After Deferred Income Tax	CBR Line 42	225,901	244,647	262,930	285,440	320,131
	Annual Percentage Change						

ANNU	JAL AND COM	IPOUND GROWTH RATES	AS FILED I	BY AVISTA		
Line		evenue Growth Rate Analysis rowth Rate to 2018		2014-2018		
	Adjusted Oper	rating Expenses		4.29%	3.99%	30 bps Efficiency Adj
	Adjusted Depr	reciation/Amortization		11.03%		
	Adjusted Taxe	es Other than Income		8.36%		
	Net Plant Afte	r Deferred Income Taxes		9.11%		
	Rate base			0.00%		
						04.2021-
			Portion	2014-2018		03.2022
		Depreciation	22.38%	2.47%	Ta ala da a	2.47%
		O&M	39.53%	1.70%	Includes Efficiency Adj.	1.58%
		Taxes OTI	7.97%	0.67%	Efficiency Adj.	0.67%
		Net Plant After ADFIT	30.13%	2.74%		2.74%
		Revenues		-1.34%		-1.34%
		Total K Factor %	-	6.23%		6.11%

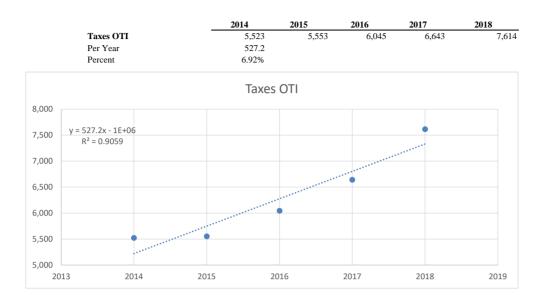
NATURAL GAS COST AND REVENUE TREND CALCULATIONS 2014-2018

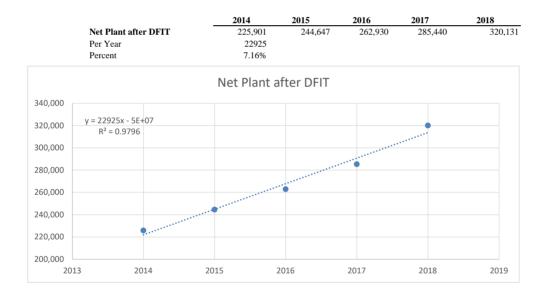
Line		ANNUAL GROWTH RATE	E ANALYSIS			
No.		STAFF'S ANALYSIS				
			_	2014-2018		
1	Adjusted Operat	ing Expenses		3.19%		
2	Depreciation/Am	ortization		8.26%		
3	Taxes OTI			6.92%		
4	Net Plant after D	FIT		7.16%		
					Without Net	Plant Esc.
			Portion	2014-2018	Portion	2014-2018
5	D	Depreciation	22.38%	1.85%	22.38%	1.85%
6	C	0&M	39.53%	1.26%	39.53%	1.26%
7	Т	axes OTI	7.97%	0.55%	7.97%	0.55%
8	N	let Plant After ADFIT	30.13%	0%	30.13%	2.16%
9	R	Revenues		-1.34%		-1.34%
10	Т	'otal K Factor %		2.32%		4.47%





NATURAL GAS COST AND REVENUE TREND CALCULATIONS 2014-2018





Decoupled Revenue Comparison

12 ME December 2018 Test Year	UG-19 Propo	osed Decoupling Bas	e at Present Rates		_		
Natural Gas Service		RESIDENTIAL	GENERAL SVC.	LG. GEN. SVC.	INTERRUPTIBLE	SCHEDULES	SCHEDULES
-	TOTAL	SCHEDULE 101/102	2 SCH. 111/112/116	SCH. 121/122/126	SCH 131	132	146 & 148
Revenue at Present Rates	\$93,707,000	\$71,132,000	\$17,111.000	\$307,000	\$0	\$201,000	\$4,956,000
Usage	275,981,665	128,985,980	54,329,806	1,555,071	-	985,267	90,125,541
Customer Bills	1,978,935	1,941,495		36	-	24	540
Fixed Charge per Bill		\$9.50		\$240.44			
PGA Sch 150 Rate		\$0		\$0			
Decoupled Gas Cost Revenue	\$0	\$0		\$0			
Decoupled Fixed Charge Revenue	\$22,035,548	\$18,444,203	\$3,582,690	\$8,656			
Revenue Not Subject to Decoupling	\$5,157,000				\$0	\$201,000	\$4,956,000
Decoupled Revenues from Rates	\$66,514,452	\$52,687,798	\$13,528,310	\$298,344	\$0	\$0	\$0
Allowed Annual Decompled Decomposition of Criston		¢205.65	\$4,499.40	T.	e a Ban Crustaman	••••••	UC 10 Daga
Allowed Annual Decoupled Revenue per Custon Allowed Decoupled Revenues	\$66,513,977	\$325.65 \$52,687,321	\$4,499.40 \$13,826,656	Us	Residential	average \$/therm \$ 0.408473	UG-19 Base 797
					Non-Residential	\$ 0.408473 \$ 0.247413	
Decoupling Revenue Adjustment	(\$475)	(\$477) \$2		Average Customer		18,186
Total Davanua with Daaawaling anal Cas Cast	¢02 706 525				Residential	8	161 701
Total Revenue with Decoupling excl Gas Cost	\$93,706,525				Non-Residential		161,791 3,073
Test Year Annual Decoupled Revenue per Custo	omer	\$325.65	\$4,499.40		Non-Residential		3,075
12 ME March 2022 Forecast Customers	2010	Final Budget Version	n CSFM December 1	MidMonth_(12 13 18	pricing) v/ GPC	indata 1, 18, 10 ylem	
	20171	-	I OSI WI December I	windiviolitui_(12 13 10		ipuate 1-10-17.Aisin	
Natural Las Nervice		RESIDENTIAL	GENERAL SVC	LG GEN SVC	INTERRUPTIBLE	SCHEDUI ES	SCHEDUI ES
Natural Gas Service	TOTAL	RESIDENTIAL SCHEDULE 101/10	GENERAL SVC.	LG. GEN. SVC.	INTERRUPTIBLE SCH 131	SCHEDULES	SCHEDULES
-	TOTAL	SCHEDULE 101/102	2 SCH. 111/112/116	SCH. 121/122/126	SCH 131	132	146 & 148
- Revenue at Present Rates	\$97,774,862	SCHEDULE 101/102 \$ 73,117,804	2 SCH. 111/112/116 \$ 18,327,051	SCH. 121/122/126 \$ 1,197,260	SCH 131 \$-	132 \$ 188,557	146 & 148 \$ 4,944,190
- Revenue at Present Rates Usage	\$97,774,862 232,924,161	SCHEDULE 101/102 \$ 73,117,804 131,829,018	2 SCH. 111/112/116 \$ 18,327,051 57,664,429	SCH. 121/122/126 \$ 1,197,260 4,862,904	SCH 131 \$ - -	132 \$ 188,557 931,312	146 & 148 \$ 4,944,190 37,636,498
- Revenue at Present Rates Usage Customer Bills	\$97,774,862	SCHEDULE 101/102 \$ 73,117,804 131,829,018 2,030,793	2 SCH. 111/112/116 \$ 18,327,051 57,664,429 38,196	SCH. 121/122/126 \$ 1,197,260 4,862,904 299	SCH 131 \$ - - 0	132 \$ 188,557	146 & 148 \$ 4,944,190
Revenue at Present Rates Usage Customer Bills Fixed Charge per Bill	\$97,774,862 232,924,161	SCHEDULE 101/102 \$ 73,117,804 131,829,018 2,030,793 \$9.50	2 SCH. 111/112/116 \$ 18,327,051 57,664,429 38,196) \$97.25	SCH. 121/122/126 \$ 1,197,260 4,862,904 299 \$240.44	SCH 131 \$ - - 0	132 \$ 188,557 931,312	146 & 148 \$ 4,944,190 37,636,498
- Revenue at Present Rates Usage Customer Bills Fixed Charge per Bill PGA Sch 150 Rate	\$97,774,862 232,924,161 2,069,839	SCHEDULE 101/102 \$ 73,117,804 131,829,018 2,030,793 \$9.50 \$0 \$0	2 SCH. 111/112/116 \$ 18,327,051 57,664,429 38,196) \$97.25) \$0	SCH. 121/122/126 \$ 1,197,260 4,862,904 299 \$240.44 \$0	SCH 131 \$ - - 0	132 \$ 188,557 931,312	146 & 148 \$ 4,944,190 37,636,498
- Revenue at Present Rates Usage Customer Bills Fixed Charge per Bill PGA Sch 150 Rate Decoupled Gas Cost Revenue	\$97,774,862 232,924,161 2,069,839 \$0	SCHEDULE 101/102 \$ 73,117,804 131,829,018 2,030,793 \$9.50 \$0 \$0	2 SCH. 111/112/116 \$ 18,327,051 57,664,429 38,196 \$ 97.25 \$ \$ 0 \$ 0 \$ 0 \$ 0	SCH. 121/122/126 \$ 1,197,260 4,862,904 299 \$240.44 \$0 \$0 \$0	SCH 131 \$ - - 0	132 \$ 188,557 931,312	146 & 148 \$ 4,944,190 37,636,498
- Revenue at Present Rates Usage Customer Bills Fixed Charge per Bill PGA Sch 150 Rate Decoupled Gas Cost Revenue Decoupled Fixed Charge Revenue	\$97,774,862 232,924,161 2,069,839 \$0 \$23,078,918	SCHEDULE 101/102 \$ 73,117,804 131,829,018 2,030,793 \$9.50 \$0 \$0	2 SCH. 111/112/116 \$ 18,327,051 57,664,429 38,196) \$97.25) \$0 \$0 \$0	SCH. 121/122/126 \$ 1,197,260 4,862,904 299 \$240.44 \$0	SCH 131 \$- - 0	132 \$ 188,557 931,312 24	146 & 148 \$ 4,944,190 37,636,498 527
Revenue at Present Rates Usage Customer Bills Fixed Charge per Bill PGA Sch 150 Rate Decoupled Gas Cost Revenue Decoupled Fixed Charge Revenue Revenue Not Subject to Decoupling	\$97,774,862 232,924,161 2,069,839 \$0 \$23,078,918 \$5,132,747	SCHEDULE 101/102 \$ 73,117,804 131,829,018 2,030,793 \$9.50 \$0 \$0 \$19,292,534	2 SCH. 111/112/116 \$ 18,327,051 57,664,429 38,196) \$97.25) \$0 \$0 \$3,714,585	SCH. 121/122/126 \$ 1,197,260 4,862,904 299 \$240.44 \$0 \$ \$0 \$0 \$71,799	SCH 131 \$- 0 \$0	132 \$ 188,557 931,312 24 \$188,557	146 & 148 \$ 4,944,190 37,636,498 527 \$4,944,190
- Revenue at Present Rates Usage Customer Bills Fixed Charge per Bill PGA Sch 150 Rate Decoupled Gas Cost Revenue Decoupled Fixed Charge Revenue	\$97,774,862 232,924,161 2,069,839 \$0 \$23,078,918	SCHEDULE 101/102 \$ 73,117,804 131,829,018 2,030,793 \$9.50 \$0 \$0	2 SCH. 111/112/116 \$ 18,327,051 57,664,429 38,196) \$97.25) \$0 \$0 \$3,714,585	SCH. 121/122/126 \$ 1,197,260 4,862,904 299 \$240.44 \$0 \$0 \$0	SCH 131 \$- - 0	132 \$ 188,557 931,312 24	146 & 148 \$ 4,944,190 37,636,498 527
Revenue at Present Rates Usage Customer Bills Fixed Charge per Bill PGA Sch 150 Rate Decoupled Gas Cost Revenue Decoupled Fixed Charge Revenue Revenue Not Subject to Decoupling Decoupled Revenues from Rates	\$97,774,862 232,924,161 2,069,839 \$0 \$23,078,918 \$5,132,747 \$69,563,197	SCHEDULE 101/102 \$ 73,117,804 131,829,018 2,030,793 \$9.50 \$0 \$0 \$19,292,534	2 SCH. 111/112/116 \$ 18,327,051 57,664,429 38,196) \$97.25) \$0 \$0 \$3,714,585 \$14,612,466	SCH. 121/122/126 \$ 1,197,260 4,862,904 299 \$240.44 \$0 \$ \$0 \$0 \$71,799	SCH 131 \$- 0 \$0	132 \$ 188,557 931,312 24 \$188,557	146 & 148 \$ 4,944,190 37,636,498 527 \$4,944,190
Revenue at Present Rates Usage Customer Bills Fixed Charge per Bill PGA Sch 150 Rate Decoupled Gas Cost Revenue Decoupled Fixed Charge Revenue Revenue Not Subject to Decoupling Decoupled Revenues from Rates	\$97,774,862 232,924,161 2,069,839 \$0 \$23,078,918 \$5,132,747 \$69,563,197	SCHEDULE 101/102 \$ 73,117,804 131,829,018 2,030,793 \$9.50 \$0 \$19,292,534 \$53,825,270	2 SCH. 111/112/116 \$ 18,327,051 57,664,429 38,196) \$97.25) \$0 \$0 \$3,714,585 \$14,612,466 \$4,499.40	SCH. 121/122/126 \$ 1,197,260 4,862,904 299 \$240.44 \$0 \$0 \$71,799	SCH 131 \$- 0 \$0	132 \$ 188,557 931,312 24 \$188,557	146 & 148 \$ 4,944,190 37,636,498 527 \$4,944,190
Revenue at Present Rates Usage Customer Bills Fixed Charge per Bill PGA Sch 150 Rate Decoupled Gas Cost Revenue Decoupled Fixed Charge Revenue Revenue Not Subject to Decoupling Decoupled Revenues from Rates	\$97,774,862 232,924,161 2,069,839 \$0 \$23,078,918 \$5,132,747 \$69,563,197 ner	SCHEDULE 101/102 \$ 73,117,804 131,829,018 2,030,793 \$9.50 \$0 \$19,292,534 \$53,825,270 \$325.65 \$55,111,145	2 SCH. 111/112/116 \$ 18,327,051 57,664,429 38,196) \$97.25 0 \$0 \$0 \$3,714,585 \$14,612,466 \$4,499.40 \$14,433,645	SCH. 121/122/126 \$ 1,197,260 4,862,904 299 \$240.44 \$0 \$0 \$71,799	SCH 131 \$- 0 \$0	132 \$ 188,557 931,312 24 \$188,557	146 & 148 \$ 4,944,190 37,636,498 527 \$4,944,190
Revenue at Present Rates Usage Customer Bills Fixed Charge per Bill PGA Sch 150 Rate Decoupled Gas Cost Revenue Decoupled Fixed Charge Revenue Revenue Not Subject to Decoupling Decoupled Revenues from Rates Allowed Annual Decoupled Revenue per Custon Allowed Decoupled Revenues	\$97,774,862 232,924,161 2,069,839 \$0 \$23,078,918 \$5,132,747 \$69,563,197 ner \$69,544,790	SCHEDULE 101/102 \$ 73,117,804 131,829,018 2,030,793 \$9.50 \$0 \$19,292,534 \$53,825,270 \$325.65 \$55,111,145	2 SCH. 111/112/116 \$ 18,327,051 57,664,429 38,196) \$97.25 0 \$0 \$0 \$3,714,585 \$14,612,466 \$4,499.40 \$14,433,645	SCH. 121/122/126 \$ 1,197,260 4,862,904 299 \$240.44 \$0 \$0 \$71,799	SCH 131 \$- 0 \$0	132 \$ 188,557 931,312 24 \$188,557	146 & 148 \$ 4,944,190 37,636,498 527 \$4,944,190
Revenue at Present Rates Usage Customer Bills Fixed Charge per Bill PGA Sch 150 Rate Decoupled Gas Cost Revenue Decoupled Fixed Charge Revenue Revenue Not Subject to Decoupling Decoupled Revenues from Rates Allowed Annual Decoupled Revenue per Custon Allowed Decoupled Revenues Decoupling Revenue Adjustment	\$97,774,862 232,924,161 2,069,839 \$0 \$23,078,918 \$5,132,747 \$69,563,197 ner \$69,544,790 (\$18,407)	SCHEDULE 101/102 \$ 73,117,804 131,829,018 2,030,793 \$9.50 \$0 \$19,292,534 \$53,825,270 \$325.65 \$55,111,145	2 SCH. 111/112/116 \$ 18,327,051 57,664,429 38,196) \$97.25 0 \$0 \$0 \$3,714,585 \$14,612,466 \$4,499.40 \$14,433,645	SCH. 121/122/126 \$ 1,197,260 4,862,904 299 \$240.44 \$0 \$0 \$71,799	SCH 131 \$- 0 \$0	132 \$ 188,557 931,312 24 \$188,557	146 & 148 \$ 4,944,190 37,636,498 527 \$4,944,190