ATTACHMENT B TO STAFF'S RESPONSE TO BENCH REQUEST NO. 22

STAFF RECALCULATION ON REMAND

2016 WASHINGTON NATURAL GAS ATTRITION STUDY

Edited from Avista Exhibit EMA-7

EMA-7 was produced by Avista on Rebuttal, and edited from Staff Exhibit CRM-3

Twelve Months Ended December 31, 2014 (000's of Dollars)

Line No.	Description		(a) Attrition Balances	(b) Revenue Growth Factor		(c) ition Study Results
1	2016 Rate Base	\$	287,745	1.01157		\$284,455
2	Settlement Rate of Return					7.29%
3	Net Operating Income Requirement					\$20,737
4	2016 Net Operating Income (at 2015 rates)	\$	14,593	1.01157		\$14,427
5	2016 Rate of Return (at 2015 rates)					5.07%
6	2016 Net Operating Income Deficiency (Surplus)					\$6,310
7	Gross-up Conversion Factor					0.62032
8	2016 Attrition Revenue Deficiency (Surplus)					\$10,173
9	2016 Total General Business Revenues (at 2015 rates)				\$	170,914
10	Attrition-based 2016 revenue requirement				\$	181,087
11	Percent Revenue Requirement Change (vs. 2015)					5.95%
R	REMAND CALCULATIONS - BEFORE REMOV	IN(G ESCAL	ATION OF RA	TE I	BASE
12	Pro Forma Revenue Deficiency (Sufficiency) - from Ordo	er 05	5, Table A	2	\$	3,975
13	Attrition Study Revenue Deficiency (sufficiency)				\$	10,173
14	Attrition Allowance - CALCULATED				\$	6,198
15	Attrition Allowance - PER ORDER 05				\$	6,849
16	Difference (annual) - Owed back to Customers			12 months	\$	651
				11 months	\$	603
				2.3 years	\$	1,497

•	y Settlement - Co ngton - Natural G	•	l	
Proposed Cap Structure				
	Capital		Weighted	
Component	Structure	Cost	Cost	
Total Debt	51.50%	5.20%	2.68%	
Common	48.50%	9.50%	4.61%	
Total	100.00%	=	7.29%	

Revenue Conversion Factor								
	Washington - Natural Gas (System)							
T	welve Months Ended December 31, 2	014						
Line No.	Description	Factor						
1	Revenues	1.000000						
	Expense:							
2	Uncollectibles	0.005354						
3	Commission Fees	0.002000						
4	Washington Excise Tax	0.038314						
5	Total Expense	0.045668						
6	Net Operating Income Before FIT	0.954332						
7	Federal Income Tax @ 35%	0.334016						
8	REVENUE CONV FACTOR	0.62032						

2016 NATURAL GAS ATTRITION REVENUE REQUIREMENT

	\$000s	T					st and Rever				01110	EVENU				nergy Cost		her Cost & I	201/	enije A	diuctmente				
	\$000S			Jeteri	illile base	CO	ist allu Kevel	lue	to Escarate				ES	carate Noi	II-EI	lergy Cost	Οι	iiei Cost & i	teve	enue A	After	Af	tor		
CBR Line		Co Ba	12.2014 ommission asis Report Restated Totals ¹	A	gulatory morts Adjs	No:	ro Forma Revenue rmalization djustment	No G	Exclude ormalized das Costs d Revenue		2014 scalation Base	Escalation Factor	A	scalation Amount [E] *[F]=[G]	20 Ene	rended 16 Non- ergy Cost +[G]=[H]	Pı	us) 12.2014 ro-Formed Gas ost/Revenue	Re	plus) evenue rowth	Attrition Adj - Project Compass	Attr Ac Atr	ition	a [H	6 Revenue nd Cost]+[I]+[J]+ +[L] = [M]
<u>No.</u>	<u>DESCRIPTION</u>		[A]		[B]	А	[C]	and	[D]		[E]	[F]		[G]		[H]		[I]	_	[J]	[K]	[I			[M]
	REVENUES		[]		[2]		[O]		[2]		[2]	[-1		[O]		[11]		[+]		[0]	[22]	L-			[112]
1	Total General Business	\$	154,546	\$	-	\$	12,185	\$	(92,072)	\$	74,659	1.19%				74,659	\$	92,072	\$	1,983				\$	168,714
2	Total Transportation	\$	3,960	\$	-	\$	223			\$	4,183	-0.14%				4,183			\$	(6)					4,177
3	Other Revenues	\$	332	\$	-		-			\$	332	0.00%				332			\$	-					332
4	Total Gas Revenues	\$	158,838	\$	-	\$	12,408	\$	(92,072)	\$	79,174		\$	-	\$	79,174	\$	92,072	\$	1,977				\$	173,223
5	EXPENSES Production Expenses City Gate Purchases	\$	84,187	\$	-	\$	3,680	\$	(87,867)	\$	_						\$	87,867	_	950	1				88,817
6	Purchased Gas Expense	\$	779		_		3,000	Ψ	(07,007)	\$	782	4.84%		38		820	Ψ	07,007	_	750					820
7	Net Nat Gas Storage Trans			\$	_		-			\$	702	7.07/0		-		-									- 020
8	Total Production	\$	84,966		-		3,683	\$	(87,867)	\$	782		\$	38	\$	820	\$	87,867	\$	950				\$	89,637
	Underground Storage																								
9	Operating Expenses	\$	893	\$	_	\$	_			\$	893	4.84%		43		936									936
10	Depreciation/Amortization	\$	402		_		_			\$	402	25.86%	1	104		506									506
11	Taxes	\$	184		_		_			\$	184	21.00%	t	39		223									223
12	Total Underground Storage	\$	1,479		-		-	\$	-	\$	1,479	21.0070	\$		\$	1,665	\$	-	\$	-				\$	1,665
	Distribution																								
13	Operating Expenses	\$	10,704	\$	_	\$	_			\$	10,704	4.84%		518		11,222							707		11,929
14	Depreciation/Amortization	\$	8,513		_		_			\$	8,513	25.86%		2,201		10,714									10,714
15	Taxes	\$	8,719		-		475	\$	(3,528)		5,666	21.00%		1,190		6,856	\$	3,528	\$	76					10,460
16	Total Distribution	\$	27,936		-		475		(3,528)		24,883		\$		\$		\$	3,528		76		\$	707	\$	33,103
17	Customer Accounting	\$	6,108	\$	_	\$	66	\$	(493)	\$	5,681	4.84%		275		5,956	\$	493	\$	11					6,460
18	Customer Service & Information	\$	865		-		-	·	(/	\$	865	4.84%		42		907									907
19	Sales Expenses	\$	-	\$	-	\$	-			\$	-	4.84%		-		-									-
	Administrative & General																								
20	Operating Expenses	\$	12,777	\$	-	\$	25	\$	(184)	\$	12,618	4.84%		611		13,229	\$	184	\$	4		_			13,417
21	Depreciation/Amortization	\$	4,389	\$	-	\$	-			\$	4,389	25.86%		1,135		5,524					1,119	1			6,643
22	Regulatory Amortizations	\$	(91)		1,143	\$	91			\$	1,143	0.00%		_		1,143				l		•			1,143
23	Taxes	\$		\$			-			\$	-	21.00%		-		-									-
24	Total Admin. & General	\$	17,075	\$	1,143	\$	116	\$	(184)	\$	18,150		\$	1,746	\$	19,895	\$	184	\$	4	\$ 1,119	\$	-	\$	21,202
25	Total Gas Expense	\$	138,429	\$	1,143	\$	4,341	\$	(92,072)	\$	51,841	- -	\$	6,195	\$	58,036	\$	92,072	\$	1,041	\$ 1,119	\$	707	\$	152,975
26	OP INCOME BEFORE FIT	\$			(1,143)		8,067				27,333		\$	(6,195)	\$	21,138	\$	-	\$	936	\$ (1,119)	((707)	\$	20,248
	¹ Workpapers for 12.2014 Comr	nission	_	_			-							DEC		DD: 5-									
			20	16	NATU	J R	AL GA	S A	ATTRI	Ή	ON R	EVENU	Æ	REQ	UΙ	<u>REME</u>	ĽN'	<u> </u>							
	\$000s			Deteri	mine Base	Co	st and Rever	nue	to Escalate				Es	calate Nor	n-Er	nergy Cost	Ot	her Cost & I	Reve	enue A	djustments				
			12.2014							D	ecember		F	scalation	т	rended	(nlı	us) 12.2014			After	Af	ter	201	6 Revenue

	\$000s		Γ)eteri	mine Base	e Cost a	and Rever	nue to Es	calate				Escalate No	n-Energy Cost	Other Cost & F	Revenue Ac	djustments			
CBR Line <u>No.</u>	DESCRIPTION	Co Ba	12.2014 ommission asis Report Restated Totals ¹	A	gulatory Amorts Adjs	Rev Norma	Forma venue alization stment	Exclu Norma Gas C	lized osts	Ese	ecember 2014 calation Base	Escalation Factor	Escalation Amount [E] *[F]=[G]	Trended 2016 Non- Energy Cost [E]+[G]=[H]	(plus) 12.2014 Pro-Formed Gas Cost/Revenue	(plus) Revenue Growth	After Attrition Adj - Project Compass	After Attrition Adj - Atmos Testing	a: [H]	6 Revenu nd Cost +[I]+[J]+ -[L] = [M
			[A]		[B]	[[C]	[D]		[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]		[M]
	FEDERAL INCOME TAX																	_		
27	Current Accrual	\$	(6,945)		(400)		2,824		-	\$	(4,521)		(2,168)	(6,690)	-	327	(392)	(247)		(7,00
28	Debt Interest	\$	(137)		-		-	\$	-	\$	(137)		(179)	(316)			(114)			(42
29	Deferred FIT	\$	13,105			\$	-			\$	13,105			13,105						13,10
30	Amort ITC	\$	(20)	\$	-	\$	-			\$	(20)			(20)						(2
31	NET OPERATING INCOME	\$	14,406	\$	(743)	\$	5,244	\$	-	\$	18,907		\$ (3,848)	\$ 15,059	\$ -	\$ 608	\$ (614)	\$ (460)	\$	14,59
	RATE BASE PLANT IN SERVICE																			
32	Underground Storage	\$	25,235	\$	_	\$	_			\$	25,235	11.24%	\$ 2,836	28,071					\$	28,07
33	Distribution Plant	\$	337,894		_	Ψ					337,894	11.24%	37,970	375,864					Ψ	375,86
34	General Plant	\$	59,169		_	\$	_			\$	59,169	11.24%	6,649	65,818			13,239	1		79,05
35	Total Plant in Service	\$	422,298		-		-	\$	-		422,298	-	47,455	469,753			13,239			482,99
	ACCUMULATED DEPR/AMORT																			
36	Underground Storage	\$	(9,521)	\$	-	\$	-			\$	(9,521)	11.24%	(1,070)	(10,591)						(10,59
37	Distribution Plant	\$	(114,795)	\$	-					\$ (114,795)	11.24%	(12,900)	(127,695)		_	_	_		(127,69
38	General Plant	\$	(17,429)	\$	-	\$	-			\$	(17,429)	11.24%	(1,959)	(19,388)			(559)			(19,94
39	Total Accumulated Depr/Amort	\$	(141,745)	\$	-		-		-	\$ (141,745)		(15,928)	(157,673)			(559)			(158,23
40	NET PLANT	\$	280,553	\$	-	\$	-	\$	-	\$	280,553		\$ 31,526	\$ 312,079			\$ 12,680	_		324,75
41	DEFERRED TAXES	\$	(54,652)	\$	-					\$	(54,652)	11.24%	(6,141)	(60,793)			(577)			(61,37
42	Net Plant After DFIT	\$	225,901	\$	-	\$	-	\$	-	\$	225,901		25,385	251,286		-	12,103	_		263,38
43	GAS INVENTORY	\$	14,762	\$		\$	-			\$	14,762	0.00%	-	14,762						14,76
44	GAIN ON SALE OF BUILDING	\$		\$	-		-			\$	-	0.00%	-	-						
45	OTHER	\$	(479)		-		-			\$	(479)	0.00%	-	(479)						(47
46	WORKING CAPITAL	\$	10,073		-		-			\$	10,073	0.00%		10,073						10,07
47	TOTAL RATE BASE	. \$	250,257		-		<u> </u>				250,257		\$ 25,385	\$ 275,642			\$ 12,103		\$	287,74
	¹ Workpapers for 12.2014 Comm	1SS1ON	_	_	rovided wi	ith Avis	sta's Resp	onse to	Staff_L	DR_I	130.									alated I
48	RATE OF RETURN		5.76%																	BR-22
	ATTRITION ADJUSTED REVENUE	RFO	HIREMEN	Γ															1	
49	Proposed Rate of Return	TILLQ			e orev hic	ohlioht	ed areas	on nag	es 4 aı	nd 5	renreser	it changes A	Avista made	e to Staff with	ness Mr. McGu	ire's Natu	ral Gas At	trition		7.29
50	Net Operating Income Requirement	\$			~ .							_]. Avista's prop				\$	20,97
51	Net Operating Income per Above														sion calculation,					14,59
52	Net Operating Income Deficiency	\$	3,838	201	14 data 1	These	calculati	ons can	he see	en o	n nage 0.	.11 Avieta	accented S	taff's O&M =	scalation growt	h rate as f	iled Last	lv in	\$	6,38
53	Conversion Factor	_	0.62032	col	ıımn [K]	the C	omnany	has incl	luded	tota	1 Project	Compass	osts rather	than the disc	ounted balances	s propose	d by Staff	1,, 111		0.620
54	Revenue Requirement	\$	6,187	-010	umm [IX],	, the C	ompany	nas me	aucu	ioia	TTOJECT	Compass C	osis, ramer	dian die disc	ounica balance	s propose	a by Staff.		\$	10,29
55	Revenue Growth Factor																			1.01156
56	Attrition Adjusted Revenue Require	ment																	\$	10,1

*Note: Adjustment in Column [B] includes the Regulatory Amortization associated with the deferral of the Natural Gas portion of the Project Compass Customer Information System (CIS) project as this amount is not inluded in the 12.2014 Commission Basis. This amount is not escalated as shown in column [F].

NATURAL GAS COST AND REVENUE TREND CALCULATIONS 2001-2014

AVISTA UTILITIES WASHINGTON NATURAL GAS RESULTS

Commission Basis Results of Operations

(000'S OF DOLLARS)

		2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Line		Restated	Restated	Restated	Restated	Restated	Restated	Restated	Restated	Restated	Restated	Restated	Restated	Restated	Restated
No.	DESCRIPTION	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total
	REVENUES														
1	Total General Business	\$ 144,574		\$ 137,031	. ,			. ,		\$ 182,706		\$ 152,457	\$ 142,048	\$ 144,257	\$ 154,546
2	Total Transportation	4,274	3,878	3,392	2,842	3,440	3,111	3,263	3,369	3,275	3,155	3,448	3,627	3,915	3,960
3	Other Revenues	2,541	2,340	2,183	2,168	30,131	2,372	68,416	153,093	84,085	115,257	98,841	68,107	403	332
4	Total Gas Revenues	151,389	154,798	142,606	164,275	212,295	203,304	280,865	360,189	270,066	260,782	254,746	213,782	148,575	158,838
	EXPENSES														
	Production Expenses														
5	City Gate Purchases	106,139	109,325	96,222	114,371	167,251	149,802	222,364	310,276	194,267	197,494	188,167	139,073	76,801	84,187
6	Purchased Gas Expense	988	1,177	1,186	369	651	653	792	(9,103)	803	800	14	130	891	779
7	Net Nat Gas Storage Trans	134	128	-	-	(8,407)	-	283	2	10,720	(3,322)	(4,366)	4,352	-	
8	Total Production	107,261	110,630	97,408	114,740	159,495	150,455	223,439	301,175	205,790	194,972	183,815	143,555	77,692	84,966
	Underground Storage														
9	Operating Expenses	322	357	342	381	450	492	451	436	403	380	585	712	820	893
10	Depreciation/Amortization	314	297	309	309	310	312	310	276	393	348	395	438	380	402
11	Taxes	108	120	118	120	115	122	95	113	121	116	19	17	158	184
12	Total Underground Storage	744	774	769	810	875	926	856	825	917	844	999	1,167	1,358	1,479
	Distribution														
13	Operating Expenses	4,655	5,482	5,762	5,958	6,084	6,359	6,467	6,123	7,700	7,696	8,854	9,511	10,820	10,704
14	Depreciation/Amortization	4,390	4,496	4,707	4,902	5,088	5,369	5,605	5,673	6,064	6,367	6,649	6,978	7,925	8,513
15	Taxes	7,315	8,070	7,205	8,213	8,573	9,457	9,844	8,941	8,746	7,223	8,051	7,825	8,116	8,719
16	Total Distribution	16,360	18,048	17,674	19,073	19,745	21,185	21,916	20,737	22,510	21,286	23,554	24,314	26,861	27,936
17	Customer Accounting	3,367	4,108	4,121	4,337	4,249	4,225	4,487	4,692	5,586	5,234	5,740	5,796	6,270	6,108
18	Customer Service & Information	1,513	2,252	2,747	480	3,523	1,061	4,658	5,169	7,609	9,505	9,777	6,955	983	865
19	Sales Expenses	445	375	492	427	320	496	516	442	497	105	3	3	3	-
	Administrative & General														
20	Operating Expenses	7,578	9,399	9,827	8,911	9,196	8,393	8,901	9,706	9,770	11,383	11,585	13,419	11,862	12,777
21	Depreciation/Amortization	1,020	1,275	1,363	1,180	1,343	1,282	1,498	1,803	1,999	2,412	2,734	3,276	3,868	4,389
22	Regulatory Amortizations	167	185	159	169	1,0-10	1,202	(815)	,	440	216	(186)	,	91	(91)
23	Taxes	21	23	24	24	23	24	20	17	19	24	(100)	(1)	-	()1)
24	Total Admin. & General	8.786	10.882	11.373	10.284	10,562	9,699	9,604	11,284	12,228	14,035	14.133	16.865	15.821	17,075
	Total Gas Expense	138,476	147,069	134,584	150,151	198,769	188,047	265,476	344,324	255,137	245,981	238,021	198,655	128,988	138,429
26	OPERATING INCOME BEFORE FIT	12,913	7,729	8,022	14,124	13,526	15,257	15,389	15,865	14,929	14,801	16,725	15,127	19,587	20,409
	FEDERAL INCOME TAX														
27	Current Accrual	(256)	6,949	651	655	(3,110)	6,693	5,010	506	2,468	(5,811)	(907)	(1,185)	4,253	(6,945)
28	Debt Interest	(===)	-,-			(-))	-,	- 7 4		_,	(- <i>j</i> -)	63	3	(56)	
29	Deferred FIT	3,078	(6,302)	325	2,340	5,522	(3,072)	(1,442)	3,320	1,238	9,594	5,691	5,033	1,403	13,105
30	Amort ITC	(30)			,					(30)				,	
31	NET OPERATING INCOME	\$ 10,121	\$ 7,113	\$ 7,077	\$ 11,160	\$ 11,144	\$ 11,666	\$ 11,852	\$ 12,070	\$ 11,253	\$ 11,047	\$ 11,906	\$ 11,301	\$ 14,011	\$ 14,406

Note: The Regulatory Amortizations Category has been restated in prior years to reflect consistency with the current reporting format.

AVISTA UTILITIES WASHINGTON NATURAL GAS RESULTS

47 TOTAL RATE BASE

Commission Basis Results of Operations

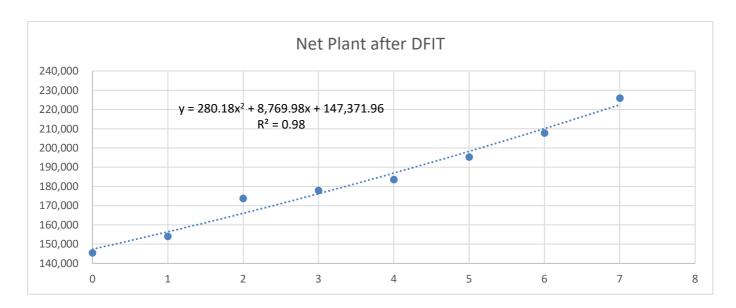
<u>\$ 135,524 \$ 136,362 \$131,627 \$130,718 \$140,796 \$149,362 \$151,699 \$169,681 \$180,778 \$186,920 \$196,280 \$207,578 \$224,824 \$250,257</u>

(000'S OF DOLLARS)

Line No.	DESCRIPTION		2001 Restated Total	2002 Restated Total	2003 Restated Total	2004 Restated Total	2005 Restated Total	2006 Restated Total	2007 Restated Total	2008 Restated Total	2009 Restated Total	2010 Restated Total	2011 Restated Total	2012 Restated Total	2013 Restated Total	2014 Restated Total
	RATE BASE PLANT IN SERVICE															
32	Underground Storage		\$ 13,533	\$ 13,439	\$ 13,712	\$ 13,632	\$ 13,708	\$ 13,854	\$ 13,758	\$ 15,260	\$ 21,798	\$ 20,047	\$ 22,008	\$ 24,365	\$ 24,711	\$ 25,235
33	Distribution Plant		178,943	185,314	191,970	200,079	208,396	219,287	229,417	240,778	255,976	269,469	281,279	296,152	313,469	337,894
34	General Plant		15,060	15,368	16,112	16,499	17,878	20,791	21,708	24,256	27,747	33,401	38,971	44,809	52,223	59,169
35	Total Plant in Service	-	207,536	214,121	221,794	230,210	239,982	253,932	264,883	280,294	305,521	322,917	342,258	365,326	390,403	422,298
	ACCUMULATED DEPRECIATION/AMORT															
36	Underground Storage		6,220	6,115	6,495	6,659	6,924	7,249	7,427	7,581	7,807	7,912	8,286	8,677	9,088	9,521
37	Distribution Plant		51,645	55,845	60,239	64,817	69,428	74,019	77,997	81,405	84,021	89,620	97,489	102,678	108,662	114,795
38	General Plant	_	5,695	6,442	7,446	6,984	7,208	7,230	7,136	8,309	8,882	10,722	10,926	12,186	14,724	17,429
39	Total Accumulated Depreciation/Amortization	_	63,560	68,402	74,180	78,460	83,560	88,498	92,560	97,295	100,710	108,254	116,701	123,541	132,474	141,745
40	NET PLANT		143,976	145,719	147,614	151,750	156,422	165,434	172,323	182,999	204,811	214,663	225,557	241,785	257,929	280,553
41	DEFERRED TAXES		(14,476)	(15,979)	(22,570)	(26,800)	(23,805)	(24,645)	(26,823)	(28,945)	(31,005)	(36,762)	(42,004)	(46,498)	(50,170)	(54,652)
42	Net Plant After DFIT	-	129,500	129,740	125,044	124,950	132,617	140,789	145,500	154,054	173,806	177,901	183,553	195,287	207,759	225,901
43	GAS INVENTORY		3,190	4,191	4,568	4,807	6,936	7,628	5,607	15,327	8,440	10,226	13,753	13,107	11,702	14,762
44	GAIN ON SALE OF BUILDING		(470)	(424)	(378)	(243)	(286)	(153)	(197)	(152)	(109)	(44)	(14)	-	-	-
45	OTHER		3,304	2,855	2,393	1,204	1,529	1,098	789	452	(1,359)	(1,163)	(1,012)	(816)	(332)	(479)
46	WORKING CAPITAL		_	-	_	_	-	_	-	-	-	-	-	-	5,695	10,073

	Note: The Other (Defe	rred Debits and Cro	edits) Category	has been restate	ed in prior ye	ars to reflect	consistency v	vith the curre	nt reporting for	ormat.						
	STA UTILITIES															
	SHINGTON NATURAL GAS RES 'S OF DOLLARS)	ULTS														
000	5 Of DOLLARS)					N	atural Ga	s Data fo	r Escalato	ors						
			2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Line																
No.	Exclude Gas Cost and	Adder Schedule Ex	xpenses (DSM	Tariff Rider, De	coupling Sur	charge/Rebat	e) from O&N	1								
1	Underground Storage	CBR Line 9	322	357	342	381	450	492	451	436	403	380	585	712	820	8
2	Distribution	CBR Line 13	4,655	5,482	5,762	5,958	6,084	6,359	6,467	6,123	7,700	7,696	8,854	9,511	10,820	10,7
3	Customer Accounting	CBR Line 17	3,367	4,108	4,121	4,337	4,249	4,225	4,487	4,692	5,586	5,234	5,740	5,796	6,270	6,1
4	Customer Service and Information	CBR Line 18	1,513	2,252	2,747	480	3,523	1,061	4,658	5,169	7,609	9,505	9,777	6,955	983	8
5	Sales	CBR Line 19	445	375	492	427	320	496	516	442	497	105	3	3	3	
6	Administrative and General	CBR Line 20	7,578	9,399	9,827	8,911	9,196	8,393	8,901	9,706	9,770	11,383	11,585	13,419	11,862	12,7
7	Operating expenses excluding producti		17,880	21,973	23,291	20,494	23,822	21,026	25,480	26,568	31,565	34,303	36,544	36,396	30,758	31,3
8	Add Non PGA production O&M exp		232	261	285	369	651	653	792	783	802	800	981	928	891	7
9	Deduct Gas Cost Rev Related Exper		-823	-849	-749	-882	-1,006	-1,154	-1,202	-1,136	-933	-609	-647	-577	-592	-6
10	Deduct DSM Tariff Rider Expenses		-956	-1,710	-2,044	0	-2,864	0	-3,865	-4,415	-6,829	-8,481	-9,022	-5,987	0	
11	Deduct Decoupling Surcharge/Rebat	te Expenses	0	0	0	0	0	0	0	-3	-5	-4	-4	-1	0	
12		_	16,333	19,675	20,783	19,981	20,603	20,525	21,205	21,797	24,600	26,009	27,852	30,759	31,057	31,4
	Annual Percentage Ch	ange	-50.09%	20.46%	5.63%	-3.86%	3.11%	-0.38%	3.31%	2.79%	12.86%	5.73%	7.09%	10.44%	0.97%	1.36
	Depreciation/Amortiza	ation														
13	Underground Storage	CBR Line 10	314	297	309	309	310	312	310	276	393	348	395	438	380	4
14	Distribution	CBR Line 14	4,390	4,496	4,707	4,902	5,088	5,369	5,605	5,673	6,064	6,367	6,649	6,978	7,925	8,5
15	Administrative & General	CBR Line 21	1,020	1,275	1,363	1,180	1,343	1,282	1,498	1,803	1,999	2,412	2,734	3,276	3,868	4,3
16	Total Depreciation/Amortization		5,724	6,068	6,379	6,391	6,741	6,963	7,413	7,752	8,456	9,127	9,778	10,692	12,173	13,3
	Annual Percentage Ch	ange	3.60%	6.01%	5.13%	0.19%	5.48%	3.29%	6.46%	4.57%	9.08%	7.94%	7.13%	9.35%	13.85%	9.29
	Exclude Adder Schedu	ale amortizations (T	Decoupling Sur	charga/Pabata) t	from Pagulate	ory Amortizat	ione									
17	Regulatory Amortizations	CBR Line 22	167	185	159	169	0	0	-815	-242	440	216	-186	171	91	
18	Deduct Decoupling Surcharge/Rebat		0	0	0	0	0	0	-85	-432	-710	-494	-494	-184	0	
19	~ ~ ~		167	185	159	169	0	0	-900	-674	-270	-278	-680	-13	91	-
	Exclude Gas Cost and	Adder Schedule ex	raisa tayas (DSI	A Toriff Didor	Dagounling 9	Suraharaa/Dal	anta) from To	vas Othar Th	on Incomo To	v						
20		CBR Line 11	108			120				x 113	121	116	19	17	158	1
21	Underground Storage Distribution	CBR Line 15	7,315	8,070	7,205	8,213	8,573	9,457	9,844	8,941	8,746	7,223	8,051	7,825	8,116	8,7
22	Administrative & General	CBR Line 13	7,313	23	7,203	24	23	24	20	17	19	24	0,031	7,823 -1	0,110	0,7
23	Total Taxes Other Than Income	CBK Lilie 23	7,444	8,213	7,347	8,357	8,711	9,603	9,959	9,071	8,886	7,363	8,070	7,841	8,274	8,9
24	Deduct Gas Cost Excise Tax		-4,287	-4,425	-3,899	-4,592	-5,240	-6,014		-5,917	-4,858	-3,171	-3,374	-3,003	-3,083	-3,3
25	Deduct Oas Cost Excise Tax Deduct DSM Tariff Rider Excise Ta		-4,287	-4,423 -68			-3,240 -114		-6,261 -154		-4,838 -272	-3,171	-3,374	-3,003		-3,3
2.3		X	-36	-08	-81	0	-114		-134	-176		-338 -20	-339		0	
		to Evoice Toy	0	0	0		0	0	2	17					0	
26	Deduct Decoupling Surcharge/Rebar	te Excise Tax	2 110	2.720	0	0	0	0	-3 2 541	-17	-28			-7 4 502	<u>0</u>	5.5
	Adjusted Taxes Other Than Income	_	3,119	3,720	3,367	0 3,765	3,357	0 3,589	3,541	2,961	3,728	3,834	4,317	4,592	5,191	5,5 :
26	Adjusted Taxes Other Than Income Annual Percentage Ch	ange	3,119 13.50%	3,720 19.27%	3,367 -9.49%	0 3,765 11.82%	3,357 -10.84%	0 3,589 6.91%	3,541 -1.34%	2,961 -16.38%	3,728 25.90%	3,834 2.84%	4,317 12.59%	4,592 6.38%	5,191 13.04%	6.40
26	Adjusted Taxes Other Than Income Annual Percentage Ch	ange	3,119	3,720	3,367	0 3,765	3,357	0 3,589	3,541	2,961	3,728	3,834	4,317	4,592	5,191	
26 27	Adjusted Taxes Other Than Income Annual Percentage Ch	ange x CBR Line 42	3,119 13.50%	3,720 19.27%	3,367 -9.49%	0 3,765 11.82%	3,357 -10.84%	0 3,589 6.91%	3,541 -1.34%	2,961 -16.38%	3,728 25.90%	3,834 2.84%	4,317 12.59%	4,592 6.38%	5,191 13.04%	6.40
26 27 28	Adjusted Taxes Other Than Income Annual Percentage Ch Net Plant After Deferred Income Tax Annual Percentage Ch	ange K CBR Line 42 ange	3,119 13.50% 129,500 3.70%	3,720 19.27% 129,740 0.19%	3,367 -9.49% 125,044 -3.62%	0 3,765 11.82% 124,950 -0.08%	3,357 -10.84% 132,617 6.14%	0 3,589 6.91% 140,789 6.16%	3,541 -1.34% 145,500 3.35%	2,961 -16.38% 154,054 5.88%	3,728 25.90% 173,806 12.82%	3,834 2.84% 177,901 2.36%	4,317 12.59% 183,553 3.18%	4,592 6.38% 195,287 6.39%	5,191 13.04% 207,759 6.39%	6.40 225,9 8.73
26 27	Adjusted Taxes Other Than Income Annual Percentage Ch Net Plant After Deferred Income Tax Annual Percentage Ch	ange x CBR Line 42	3,119 13.50% 129,500	3,720 19.27% 129,740	3,367 -9.49% 125,044	0 3,765 11.82% 124,950	3,357 -10.84% 132,617	0 3,589 6.91% 140,789	3,541 -1.34% 145,500	2,961 -16.38% 154,054	3,728 25.90% 173,806	3,834 2.84% 177,901	4,317 12.59% 183,553	4,592 6.38% 195,287	5,191 13.04% 207,759	6.40 225,9
26 27 28	Adjusted Taxes Other Than Income Annual Percentage Ch Net Plant After Deferred Income Tax Annual Percentage Ch Total Rate Base	ange CBR Line 42 ange CBR Line 47	3,119 13.50% 129,500 3.70% 135,524 3.52%	3,720 19.27% 129,740 0.19% 136,362 0.62%	3,367 -9.49% 125,044 -3.62% 131,627 -3.47%	0 3,765 11.82% 124,950 -0.08% 130,718 -0.69%	3,357 -10.84% 132,617 6.14% 140,796 7.71%	0 3,589 6.91% 140,789 6.16%	3,541 -1.34% 145,500 3.35% 151,699	2,961 -16.38% 154,054 5.88%	3,728 25.90% 173,806 12.82% 180,778	3,834 2.84% 177,901 2.36% 186,920	4,317 12.59% 183,553 3.18% 196,280	4,592 6.38% 195,287 6.39% 207,578	5,191 13.04% 207,759 6.39% 224,824	6.40 225,9 8.73 250,2
26272829	Adjusted Taxes Other Than Income Annual Percentage Ch Net Plant After Deferred Income Tax Annual Percentage Ch Total Rate Base Exclude Gas Cost Defe	ange CBR Line 42 ange CBR Line 47 erral related and JP	3,119 13.50% 129,500 3.70% 135,524 3.52% Storage non-re	3,720 19.27% 129,740 0.19% 136,362 0.62% curring revenue	3,367 -9.49% 125,044 -3.62% 131,627 -3.47% s from Other	0 3,765 11.82% 124,950 -0.08% 130,718 -0.69% Operating Re	3,357 -10.84% 132,617 6.14% 140,796 7.71% evenue	0 3,589 6.91% 140,789 6.16% 149,362 6.08%	3,541 -1.34% 145,500 3.35% 151,699 1.56%	2,961 -16.38% 154,054 5.88% 169,681 11.85%	3,728 25.90% 173,806 12.82% 180,778 6.54%	3,834 2.84% 177,901 2.36% 186,920 3.40%	4,317 12.59% 183,553 3.18% 196,280 5.01%	4,592 6.38% 195,287 6.39% 207,578 5.76%	5,191 13.04% 207,759 6.39% 224,824 8.31%	6.40 225,9 8.73 250,2 11.31
26 27 28 29	Adjusted Taxes Other Than Income Annual Percentage Ch Net Plant After Deferred Income Tax Annual Percentage Ch Total Rate Base Exclude Gas Cost Defe Other Operating Revenue	ange CBR Line 42 ange CBR Line 47 erral related and JP CBR Line 3	3,119 13.50% 129,500 3.70% 135,524 3.52% Storage non-re 2,541	3,720 19.27% 129,740 0.19% 136,362 0.62% curring revenue 2,340	3,367 -9.49% 125,044 -3.62% 131,627 -3.47% s from Other 2,183	0 3,765 11.82% 124,950 -0.08% 130,718 -0.69% Operating Re 2,168	3,357 -10.84% 132,617 6.14% 140,796 7.71% evenue 30,131	0 3,589 6.91% 140,789 6.16% 149,362 6.08%	3,541 -1.34% 145,500 3.35% 151,699 1.56%	2,961 -16.38% 154,054 5.88% 169,681 11.85%	3,728 25.90% 173,806 12.82% 180,778 6.54%	3,834 2.84% 177,901 2.36% 186,920 3.40%	4,317 12.59% 183,553 3.18% 196,280 5.01%	4,592 6.38% 195,287 6.39% 207,578 5.76% 68,107	5,191 13.04% 207,759 6.39% 224,824 8.31% 403	6.40 225,9 8.73 250,2 11.31
26 27 28 29 30 31	Adjusted Taxes Other Than Income Annual Percentage Ch Net Plant After Deferred Income Tax Annual Percentage Ch Total Rate Base Exclude Gas Cost Defe Other Operating Revenue Deduct Gas Cost Deferral related reven	ange CBR Line 42 ange CBR Line 47 erral related and JP CBR Line 3	3,119 13.50% 129,500 3.70% 135,524 3.52% Storage non-re 2,541 -244	3,720 19.27% 129,740 0.19% 136,362 0.62% curring revenue 2,340 -144	3,367 -9.49% 125,044 -3.62% 131,627 -3.47% s from Other 2,183 0	0 3,765 11.82% 124,950 -0.08% 130,718 -0.69% Operating Re 2,168 0	3,357 -10.84% 132,617 6.14% 140,796 7.71% evenue 30,131 -28,334	0 3,589 6.91% 140,789 6.16% 149,362 6.08%	3,541 -1.34% 145,500 3.35% 151,699 1.56% 68,416 -66,686	2,961 -16.38% 154,054 5.88% 169,681 11.85% 153,093 -153,018	3,728 25.90% 173,806 12.82% 180,778 6.54% 84,085 -83,992	3,834 2.84% 177,901 2.36% 186,920 3.40% 115,257 -115,193	4,317 12.59% 183,553 3.18% 196,280 5.01% 98,841 -98,794	4,592 6.38% 195,287 6.39% 207,578 5.76%	5,191 13.04% 207,759 6.39% 224,824 8.31% 403 0	6.40 225,9 8.73 250,2
26 27 28 29	Adjusted Taxes Other Than Income Annual Percentage Ch Net Plant After Deferred Income Tax Annual Percentage Ch Total Rate Base Exclude Gas Cost Defe Other Operating Revenue	ange CBR Line 42 ange CBR Line 47 erral related and JP CBR Line 3	3,119 13.50% 129,500 3.70% 135,524 3.52% Storage non-re 2,541	3,720 19.27% 129,740 0.19% 136,362 0.62% curring revenue 2,340	3,367 -9.49% 125,044 -3.62% 131,627 -3.47% s from Other 2,183	0 3,765 11.82% 124,950 -0.08% 130,718 -0.69% Operating Re 2,168	3,357 -10.84% 132,617 6.14% 140,796 7.71% evenue 30,131	0 3,589 6.91% 140,789 6.16% 149,362 6.08%	3,541 -1.34% 145,500 3.35% 151,699 1.56%	2,961 -16.38% 154,054 5.88% 169,681 11.85%	3,728 25.90% 173,806 12.82% 180,778 6.54%	3,834 2.84% 177,901 2.36% 186,920 3.40%	4,317 12.59% 183,553 3.18% 196,280 5.01%	4,592 6.38% 195,287 6.39% 207,578 5.76% 68,107 -67,822	5,191 13.04% 207,759 6.39% 224,824 8.31% 403	6.40 225,9 8.73 250,2 11.31

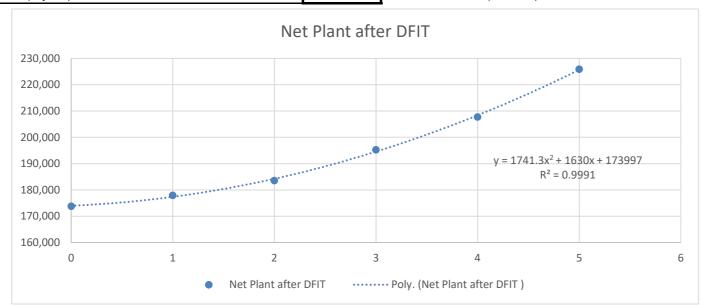
Avista Proposed Based on Staff Met	hodology for	2007-2014						
	2007	2008	2009	2010	2011	2012	2013	2014
Net Plant after DFIT	145,500	154,054	173,806	177,901	183,553	195,287	207,759	225,901
	0	1	2	3	4	5	6	7
Net Plant after DFIT	145,500	154,054	173,806	177,901	183,553	195,287	207,759	225,901



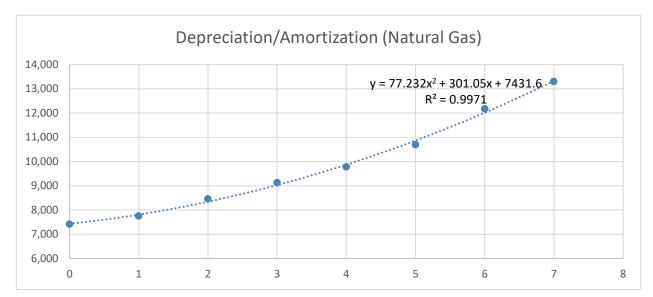
	x C		
Derivative of Quadratic (below)	560.36	8,770	
x = 7 (2014 is year 7)	3922.52	_	
Sum (x and C)		12692.5	
rate (1-year)		5.62%	0% Changed to zero per Remand
rate (2-year)		11.24%	0% Escalation factor (to 2016)

As Proposed by Staff per CRM-3	2009	2010	2011	2012	2013	2014
Net Plant after DFIT	173,806	177,901	183,553	195,287	207,759	225,901
	0	1	2	3	4	5
Net Plant after DFIT	173,806	177,901	183,553	195,287	207,759	225,901

	х (С	
Derivative of Quadratic (below)	3482.6	1630	
x = 7 (2014 is year 7)	17413		
Sum (x and C)		19043	
rate (1-year)		8.43%	
rate (2-year)		16.86%	Escalation factor (to 2016)

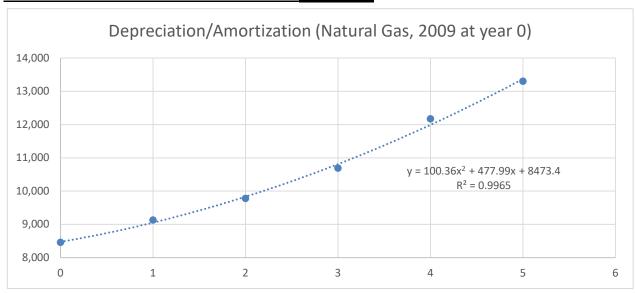


Avista Proposed Based on Staff Me	thodology for	r 2007-2014						
	2007	2008	2009	2010	2011	2012	2013	2014
Depreciation/Amortization	7,413	7,752	8,456	9,127	9,778	10,692	12,173	13,304
	0	1	2	3	4	5	6	7
Depreciation/Amortization	7,413	7,752	8,456	9,127	9,778	10,692	12,173	13,304



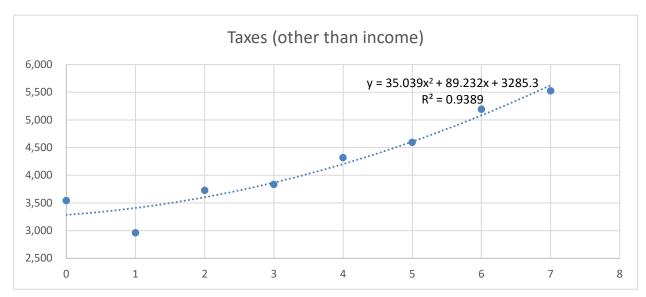
As Proposed by Staff per CRM-3	2009	2010	2011	2012	2013	2014	
Depreciation/Amortization	8,456	9,127	9,778	10,692	12,173	13,304	
	0	1	2	3	4	5	
Depreciation/Amortization	8,456	9,127	9,778	10,692	12,173	13,304	

	х	C	
Derivative of Quadratic (below)	200.72	477.99	
x = 5 (2014 is year 5)	1003.6		
Sum (x and C)		1481.59	
rate (1-year)		0.1113643	
rate (2-year)		22.27%	Escalation factor (to 2016)



Avista Proposed Based on Staff Methodology for 2007-2014

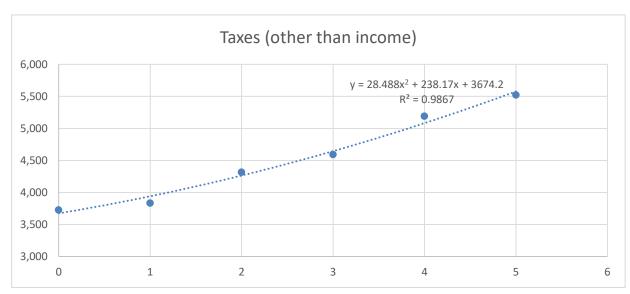
	2007	2008	2009	2010	2011	2012	2013	2014
Taxes (other than income)	3,541	2,961	3,728	3,834	4,317	4,592	5,191	5,523
	0	1	2	3	4	5	6	7
Taxes (other than income)	3,541	2,961	3,728	3,834	4,317	4,592	5,191	5,523



	x	С	
Derivative of Quadratic (below)	70.078	89.232	
x = 7 (2014 is year 7)	490.546		
Sum (x and C)		579.778	
rate (1-year)		0.104975	
rate (2-year)		21.00%	Escalation factor (to 2016)

As Proposed by Staff per CRM-3	2009	2010	2011	2012	2013	2014
Taxes (other than income)	3,728	3,834	4,317	4,592	5,191	5,523
	0	1	2	3	4	5

	<u>x</u> (<u> </u>	
Derivative of Quadratic (below)	56.976	238.17	
x = 5 (2014 is year 5)	284.88		
Sum (x and C)		523.05	
rate (1-year)	•	0.094704	
rate (2-year)		18.94%	Escalation factor (to 2016)

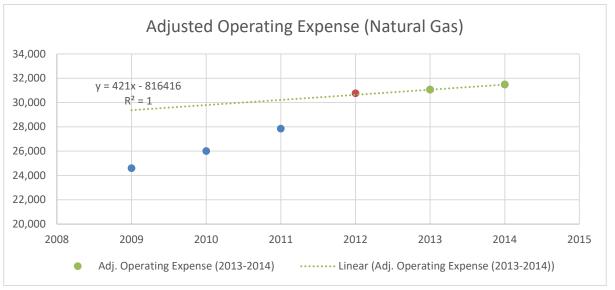


Avista accepts UTC Staff's proposed 2.17% for natural gas operations, because that is a reasonable expectation of increases in costs for natural gas given the expectations in the 2016 rate year, and the overall operations of the natural gas business. Use of an average based on actual 2007-2014 linear trend plus revised 2013-2014 linear trend (removing impact of benefits) consistant with electric, would result in a significant increase in O&M expenses above 2014 levels.

	2009	2010	2011	2012	2013	2014
Adj. Operating Expense (2009-2014, excl. 2012)	24,600	26,009	27,852		31,057	31,478
Adj. Operating Expense (2012)				30,759		
Adj. Operating Expense (2013-2014)					31,057	31,478

	Slope	Rate (1yr)	Escalation	
Rate (2013-2014, linear)	421.0	1.34%	2.67%	
Company-proposed (2007-2014, linear)	944.3	3.00%	6.00%	
Average		2.42%	4.84%	Changed a

Changed annual rate to 2.42% per Order 05



Avista Corrections X
Staff Proposed X

Exhibit No. __(EMA-7)

BILLING DETERMINANT INDEX 09.2014 TO 2016 WEIGHTED REVENUE GROWTH

Line <u>No.</u>	Description A	Schedule B	Billing <u>Determinant</u> C	Revenue Model <u>Sept 2014</u> D	Forecast 2016 E	Billing Determinant <u>Growth</u> F=(E-D)/D	Revenue Sept 2014 G	<u>Weight</u> H=G/SUM G	Weighted <u>Growth</u> I=FxH		Net of Gas Costs
1	General Svc	101	Basic/Min	1,787,943	1,828,182	2.25%	\$16,091,487	9.65%	0.22%	\$362,147	\$362,147
2	Lrg Gen Svc	111/112		30,697	31,374	2.20%	\$2,671,867	1.60%	0.04%	\$58,902	\$58,902
3	Ex Lrg Gen Svc	121/122	Basic/Min	336	339	0.83%	\$72,321	0.04%	0.00%	\$598	\$598
4	Interruptible Svc	131/132	Basic/Min	24	24	0.00%	\$0	0.00%	0.00%	\$0	\$0
5	General Svc	101	Volumes	120,721,607	121,783,957	0.88%	\$107,498,749	64.47%	0.57%	\$945,989	\$411,340
6	Lrg Gen Svc	111/112		47,537,282	48,026,916	1.03%	\$35,598,366	21.35%	0.22%	\$366,663	\$121,337
7	Ex Lrg Gen Svc	121/122	Volumes	5,735,037	5,958,417	3.90%	\$4,064,021	2.44%	0.09%	\$158,294	\$50,446
8	Interruptible Svc	131/132	Volumes	1,115,704	1,252,783	12.29%	\$733,819	0.44%	0.05%	\$90,159	\$27,798
9	Total			175,109,630	177,022,072	_	\$166,730,631	100.00%	1.19%	\$1,982,752	\$1,032,568
					,			-			
10	Transportation Svc	146	Basic/Min	456	516	13.12%	\$255,207	6.10%	0.80%	\$33,473	\$33,473
11	Special Contract	148	Basic/Min	60	66	9.50%	\$325,584	7.78%	0.74%	\$30,941	\$30,941
12	Transportation Svc	146	Volumes	30,580,202	30,484,401	-0.31%	\$2,321,589	55.50%	-0.17%	-\$7,273	-\$7,221
13	Special Contract	148	Volumes	49,497,099	47,057,044	-4.93% _	\$1,280,992	30.62%	-1.51%	-\$63,149	-\$63,149
14	Total			80,077,301	77,541,445		\$4,183,371	100.00%	-0.14%	-\$6,008	-\$5,956
15	General Svc	101	Total Revenue				\$123 590 236	Impute forecas	ted load char	nge from Staff %	Growth
15 16	General Svc	101 111/112	Total Revenue					Impute forecas		nge from Staff %	Growth
16	Lrg Gen Svc	111/112	Total Revenue				\$38,270,233	Impute forecas	101	\$1,062,350	Growth
16 17	Lrg Gen Svc Ex Lrg Gen Svc	111/112 121/122	Total Revenue Total Revenue				\$38,270,233 \$4,136,342	Impute forecas	101 111/112	\$1,062,350 \$489,634	Growth
16 17 18	Lrg Gen Svc Ex Lrg Gen Svc Interruptible Svc	111/112 121/122 131/132	Total Revenue Total Revenue Total Revenue				\$38,270,233 \$4,136,342 \$733,819	Impute forecas	101	\$1,062,350	Growth
16 17 18 19	Lrg Gen Svc Ex Lrg Gen Svc Interruptible Svc Transportation Svc	111/112 121/122 131/132 146	Total Revenue Total Revenue Total Revenue Total Revenue				\$38,270,233 \$4,136,342 \$733,819 \$2,576,796	Impute forecas	101 111/112	\$1,062,350 \$489,634	Growth
16 17 18	Lrg Gen Svc Ex Lrg Gen Svc Interruptible Svc	111/112 121/122 131/132	Total Revenue Total Revenue Total Revenue			_	\$38,270,233 \$4,136,342 \$733,819	Impute forecas	101 111/112	\$1,062,350 \$489,634	Growth
16 17 18 19 20	Lrg Gen Svc Ex Lrg Gen Svc Interruptible Svc Transportation Svc Special Contract	111/112 121/122 131/132 146	Total Revenue Total Revenue Total Revenue Total Revenue			_	\$38,270,233 \$4,136,342 \$733,819 \$2,576,796 \$1,606,576	Impute forecas	101 111/112	\$1,062,350 \$489,634	Growth
16 17 18 19 20	Lrg Gen Svc Ex Lrg Gen Svc Interruptible Svc Transportation Svc Special Contract	111/112 121/122 131/132 146 148	Total Revenue Total Revenue Total Revenue Total Revenue Total Revenue			Increase	\$38,270,233 \$4,136,342 \$733,819 \$2,576,796 \$1,606,576	Impute forecas	101 111/112	\$1,062,350 \$489,634	Growth
16 17 18 19 20	Lrg Gen Svc Ex Lrg Gen Svc Interruptible Svc Transportation Svc Special Contract Total Change in Purchase	111/112 121/122 131/132 146 148	Total Revenue Total Revenue Total Revenue Total Revenue Total Revenue	Sept 2014	<u>2016</u>	(Decrease)	\$38,270,233 \$4,136,342 \$733,819 \$2,576,796 \$1,606,576 \$170,914,002		101 111/112 121/122 Accept Staff	\$1,062,350 \$489,634 \$223,380 s proposed growt	h in load,
16 17 18 19 20 21	Lrg Gen Svc Ex Lrg Gen Svc Interruptible Svc Transportation Svc Special Contract Total Change in Purchase General Svc	111/112 121/122 131/132 146 148 ed Gas Cos	Total Revenue Total Revenue Total Revenue Total Revenue Total Revenue	120,721,607	121,783,957	(<u>Decrease</u>) 1,062,350	\$38,270,233 \$4,136,342 \$733,819 \$2,576,796 \$1,606,576 \$170,914,002 Gas Costs Per Therm \$0.50327	\$534,649	101 111/112 121/122 Accept Staff' however, gas	\$1,062,350 \$489,634 \$223,380 s proposed growt s costs must also	h in load, be
16 17 18 19 20 21 —————————————————————————————————	Lrg Gen Svc Ex Lrg Gen Svc Interruptible Svc Transportation Svc Special Contract Total Change in Purchase General Svc Lrg Gen Svc	111/112 121/122 131/132 146 148 ed Gas Cos 101 111/112	Total Revenue Total Revenue Total Revenue Total Revenue Total Revenue Total Revenue Volumes Volumes	120,721,607 47,537,282	121,783,957 48,026,916	(<u>Decrease</u>) 1,062,350 489,634	\$38,270,233 \$4,136,342 \$733,819 \$2,576,796 \$1,606,576 \$170,914,002 Gas Costs Per Therm \$0.50327 \$0.50104	\$534,649 \$245,326	101 111/112 121/122 Accept Staff' however, gas	\$1,062,350 \$489,634 \$223,380 s proposed growt	h in load, be
16 17 18 19 20 21 21 22 23 24	Lrg Gen Svc Ex Lrg Gen Svc Interruptible Svc Transportation Svc Special Contract Total Change in Purchase General Svc Lrg Gen Svc Ex Lrg Gen Svc	111/112 121/122 131/132 146 148 ed Gas Cos 101 111/112 121/122	Total Revenue Total Revenue Total Revenue Total Revenue Total Revenue Total Revenue Volumes Volumes Volumes	120,721,607 47,537,282 5,735,037	121,783,957 48,026,916 5,958,417	(Decrease) 1,062,350 489,634 223,380	\$38,270,233 \$4,136,342 \$733,819 \$2,576,796 \$1,606,576 \$170,914,002 Gas Costs Per Therm \$0.50327 \$0.50104 \$0.48280	\$534,649 \$245,326 \$107,848	101 111/112 121/122 Accept Staff' however, gas	\$1,062,350 \$489,634 \$223,380 s proposed growt s costs must also	h in load, be
16 17 18 19 20 21 21 22 23 24 25	Lrg Gen Svc Ex Lrg Gen Svc Interruptible Svc Transportation Svc Special Contract Total Change in Purchase General Svc Lrg Gen Svc Ex Lrg Gen Svc Interruptible Svc	111/112 121/122 131/132 146 148 ed Gas Cos 101 111/112 121/122	Total Revenue Total Revenue Total Revenue Total Revenue Total Revenue Total Revenue Volumes Volumes	120,721,607 47,537,282 5,735,037 1,115,704	121,783,957 48,026,916 5,958,417 1,252,783	(<u>Decrease</u>) 1,062,350 489,634 223,380 137,079	\$38,270,233 \$4,136,342 \$733,819 \$2,576,796 \$1,606,576 \$170,914,002 Gas Costs Per Therm \$0.50327 \$0.50104	\$534,649 \$245,326	101 111/112 121/122 Accept Staff' however, gas	\$1,062,350 \$489,634 \$223,380 s proposed growt s costs must also	h in load, be
16 17 18 19 20 21 —————————————————————————————————	Lrg Gen Svc Ex Lrg Gen Svc Interruptible Svc Transportation Svc Special Contract Total Change in Purchase General Svc Lrg Gen Svc Ex Lrg Gen Svc Interruptible Svc Total	111/112 121/122 131/132 146 148 ed Gas Cos 101 111/112 121/122 131/132	Total Revenue Total Revenue Total Revenue Total Revenue Total Revenue Total Revenue Volumes Volumes Volumes Volumes	120,721,607 47,537,282 5,735,037 1,115,704 175,109,630	121,783,957 48,026,916 5,958,417 1,252,783 177,022,072	(Decrease) 1,062,350 489,634 223,380 137,079 1,912,442	\$38,270,233 \$4,136,342 \$733,819 \$2,576,796 \$1,606,576 \$170,914,002 Gas Costs Per Therm \$0.50327 \$0.50104 \$0.48280 \$0.45493	\$534,649 \$245,326 \$107,848 \$62,361	101 111/112 121/122 Accept Staff' however, gas	\$1,062,350 \$489,634 \$223,380 s proposed growt s costs must also	h in load, be
16 17 18 19 20 21 —————————————————————————————————	Lrg Gen Svc Ex Lrg Gen Svc Interruptible Svc Transportation Svc Special Contract Total Change in Purchase General Svc Lrg Gen Svc Ex Lrg Gen Svc Interruptible Svc Total Transp	111/112 121/122 131/132 146 148 ed Gas Cos 101 111/112 121/122 131/132	Total Revenue Total Revenue Total Revenue Total Revenue Total Revenue Total Revenue Volumes Volumes Volumes Volumes Volumes Volumes	120,721,607 47,537,282 5,735,037 1,115,704 175,109,630 30,580,202	121,783,957 48,026,916 5,958,417 1,252,783 177,022,072 30,484,401	(Decrease) 1,062,350 489,634 223,380 137,079 1,912,442 -95,801	\$38,270,233 \$4,136,342 \$733,819 \$2,576,796 \$1,606,576 \$170,914,002 Gas Costs Per Therm \$0.50327 \$0.50104 \$0.48280 \$0.45493 \$0.00054	\$534,649 \$245,326 \$107,848	101 111/112 121/122 Accept Staff' however, gas	\$1,062,350 \$489,634 \$223,380 s proposed growt s costs must also	h in load, be
16 17 18 19 20 21 	Lrg Gen Svc Ex Lrg Gen Svc Interruptible Svc Transportation Svc Special Contract Total Change in Purchase General Svc Lrg Gen Svc Ex Lrg Gen Svc Interruptible Svc Total Transp Spec Cont Trans	111/112 121/122 131/132 146 148 ed Gas Cos 101 111/112 121/122 131/132	Total Revenue Total Revenue Total Revenue Total Revenue Total Revenue Total Revenue Volumes Volumes Volumes Volumes	120,721,607 47,537,282 5,735,037 1,115,704 175,109,630 30,580,202 49,497,099	121,783,957 48,026,916 5,958,417 1,252,783 177,022,072 30,484,401 47,057,044	(Decrease) 1,062,350 489,634 223,380 137,079 1,912,442 -95,801 -2,440,055	\$38,270,233 \$4,136,342 \$733,819 \$2,576,796 \$1,606,576 \$170,914,002 Gas Costs Per Therm \$0.50327 \$0.50104 \$0.48280 \$0.45493	\$534,649 \$245,326 \$107,848 \$62,361 -\$52	101 111/112 121/122 Accept Staff' however, gas	\$1,062,350 \$489,634 \$223,380 s proposed growt s costs must also	h in load, be
16 17 18 19 20 21 —————————————————————————————————	Lrg Gen Svc Ex Lrg Gen Svc Interruptible Svc Transportation Svc Special Contract Total Change in Purchase General Svc Lrg Gen Svc Ex Lrg Gen Svc Interruptible Svc Total Transp	111/112 121/122 131/132 146 148 ed Gas Cos 101 111/112 121/122 131/132	Total Revenue Total Revenue Total Revenue Total Revenue Total Revenue Total Revenue Volumes Volumes Volumes Volumes Volumes Volumes	120,721,607 47,537,282 5,735,037 1,115,704 175,109,630 30,580,202	121,783,957 48,026,916 5,958,417 1,252,783 177,022,072 30,484,401	(Decrease) 1,062,350 489,634 223,380 137,079 1,912,442 -95,801	\$38,270,233 \$4,136,342 \$733,819 \$2,576,796 \$1,606,576 \$170,914,002 Gas Costs Per Therm \$0.50327 \$0.50104 \$0.48280 \$0.45493 \$0.00054	\$534,649 \$245,326 \$107,848 \$62,361	101 111/112 121/122 Accept Staff' however, gas	\$1,062,350 \$489,634 \$223,380 s proposed growt s costs must also	h in load, be