WUTC DOCKET: 190334 EXHIBIT: CRM-3 ADMIT ☑ W/D ☐ REJECT ☐

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)
				Revenue	Growth
Line		Grov	wth Rate	Portion of	Rate %
No.	Category	201	4-2018	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	

A C EIL ED DY A VICIDA			
AS FILED BY AVISTA			
Natural Gas		a >	
Revenue Growth Rate Calculation - Rate Year 2:	(a)	(b)	(c)
		Revenue	Growth
	Growth Rate	Portion of	Rate %
Category	2014-2018	Category	(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 expension	ises.		
(2) The growth rate in depreciation/amortization expense is primar	ily driven by shorter	r-lived assets repres	senting a
higher proportion of investment in recent years.			

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

(0003	OF DOLLARS)	Restated
		Commission
Line		Basis
No.	DESCRIPTION	TOTAL
	Adjsutment Number	
	Workpaper Reference	PF-STtl
	DELENATO	
	REVENUES	d 146.050
1 2	Total General Business	\$ 146,870 4,960
3	Total Transportation Other Revenues	(4,216)
4	Total Gas Revenues	147,614
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	51,519
6	Purchased Gas Expense	959
7	Net Nat Gas Storage Trans	-
8	Total Production	52,478
	Underground Storage	
9	Operating Expenses	1,532
10	Depreciation/Amortization	627
11	Taxes	224
12	Total Underground Storage	2,383
	Distribution	
13	Distribution Operating Expenses	12 200
		12,308
14	Depreciation/Amortization Taxes	11,629
15		9,458
16	Total Distribution	33,395
17	Customer Accounting	6,967
18	Customer Service & Information	1,232
19	Sales Expenses	-
	Administrative & Consul	
20	Administrative & General Operating Expenses	14,612
21	Depreciation/Amortization	8,492
22	Regulatory Amortizations	(476)
23	Taxes	-
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	
30	Amortife	(15)
31	NET OPERATING INCOME	\$ 25,216
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ 28,442
33	Distribution Plant	455,595
34	General Plant	114,053
35	Total Plant in Service	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	NET PLANT	409,716
41	DEFERRED TAXES	(89,585)
42	Net Plant After DFIT	320,131
43	GAS INVENTORY	8,355
44	GAIN ON SALE OF BUILDING	-
45	OTHER	5,331
46	WORKING CAPITAL	7,549
47	TOTAL RATE BASE	\$ 3/1 266
47	IUIAL KAIE DASE	\$ 341,366

STAFF'S ANA	LVSIS						
GIIII GIIII	10 10	CROWTH	RATE CALCU	LATION			
Authorized RC		0110 ((111	10112 01200	2.111011			
Component	Capital Structure	Cost	Weighted Cost		Tax on		
Total Debt	51.5%	5.62%	2.89%	Tax	equity return		
Common	48.5%	9.50%	4.61%	26.58%	1.23%		
Total	100.00%	_	7.50%				
	Tax on Equ	ity Return	1.23%				
	Total % to ap	ply to RB	8.73%				
		Revenue	Portion	2014-2018			
		on CB *	of Total	Growth Rate			
	Depreciation	20,748	22.38%	8.3%			
	O&M	36,651	39.53%	3.19%			
	Taxes OTI	7,390	7.97%	6.92%			
Net Plant After ADFIT							
Net Plai	it After ADF11						
Net Plai	320,131	27,933	30.13%	7.16%			
Net Plat	320,131	_	100%				
	320,131 Revenue	\$ 92,722					
*includes reven (1) Non-gas cos	Revenue related expenses revenues, cover	\$ 92,722 I	100%	venues (1) and operating exp	penses.		
*includes reven (1) Non-gas cos	Revenue related expenses revenues, cover	\$ 92,722 If sees ing investme	Non-gas cost revent-related costs ar	venues (1) and operating exp	enses.		
*includes reven (1) Non-gas cos	Revenue st revenues, cover th: (see page 5 -	\$ 92,722 If sees ing investme 2.25 years fr Annual \$ 1,246	100% Non-gas cost revent-related costs arrow 2018 to 03.31	venues (1) and operating exp	enses.		
*includes reven (1) Non-gas cos	Revenue st revenues, cover th: (see page 5 -	\$ 92,722 If sees ing investme 2.25 years fr Annual \$ 1,246	100% Non-gas cost revent-related costs arrow 2018 to 03.31 1.34% 04.2021-03.2022	venues (1) and operating exp	enses.		
*includes reven (1) Non-gas cos	Revenue tue related expens trevenues, cover th: (see page 5 - \$ 4,050	\$ 92,722 I ses ing investme 2.25 years fr Annual \$ 1,246	100% Non-gas cost revent-related costs arrow 2018 to 03.31 1.34% 04.2021-03.2022 Growth Rate	venues (1) and operating exp	enses.		
*includes reven (1) Non-gas cos	Revenue tue related expens trevenues, cover th: (see page 5 - \$ 4,050	\$ 92,722 It is ses ing investme 2.25 years fraction \$ 1,246	100% Non-gas cost rev ent-related costs ar rom 2018 to 03.31 1.34% 04.2021-03.2022 Growth Rate 1.85%	venues (1) and operating exp	enses.		
*includes reven (1) Non-gas cos	Revenue uue related expensest revenues, cover th: (see page 5 - \$ 4,050	\$ 92,722 It is ses ing investme 2.25 years fractanual \$ 1,246	100% Non-gas cost revent-related costs arrow 2018 to 03.31 1.34% 04.2021-03.2022 Growth Rate 1.85% 1.26%	venues (1) and operating exp	enses.		
*includes reven (1) Non-gas cos	Revenue use related expenses revenues, cover th: (see page 5 - \$ 4,050	\$ 92,722 I ses ing investme 2.25 years fraction Annual \$ 1,246 epreciation O&M Taxes OTI	100% Non-gas cost revent-related costs ar rom 2018 to 03.31 1.34% 04.2021-03.2022 Growth Rate 1.85% 1.26% 0.55%	venues (1) and operating exp	enses.		
*includes reven (1) Non-gas cos	Revenue uue related expensest revenues, cover th: (see page 5 - \$ 4,050	\$ 92,722 I ses ing investme 2.25 years fn Annual \$ 1,246 epreciation O&M Taxes OTI fter ADFIT	100% Non-gas cost revent-related costs are rom 2018 to 03.31 1.34% 04.2021-03.2022 Growth Rate 1.85% 1.26% 0.55% 0.00%	venues (1) and operating exp	benses.		
*includes reven (1) Non-gas cos	Revenue use related expenses revenues, cover th: (see page 5 - \$ 4,050	\$ 92,722 I ses ing investme 2.25 years fraction Annual \$ 1,246 epreciation O&M Taxes OTI	100% Non-gas cost revent-related costs ar rom 2018 to 03.31 1.34% 04.2021-03.2022 Growth Rate 1.85% 1.26% 0.55%	venues (1) and operating exp	penses.		

AS FILED BY	AVISTA				
		GROWTH	RATE CALCU	LATION	
Authorized RO)R				
	Capital		Weighted		
Component	Structure	Cost	Cost		Tax on
Total Debt	51.5%	5.62%	2.89%	Tax	equity return
Common	48.5%	9.50%	4.61%	26.58%	1.23%
Total	100.00%		7.50%		
	Tax on Equ	ity Return	1.23%		
	Total % to ap	oply to RB	8.73%		
		Revenue	Portion	2014-2018	
	-	on CB *	of Total	Growth Rate	
	Depreciation	20,748	22.38%	11.0%	O&M
	O&M	36,651	39.53%	3.99%	Includes
	Taxes OTI	7,390	7.97%	8.36%	30 bps Efficiency
Net Plar	nt After ADFIT				Reduction
- 1.0.0	320,131	27,933	30.13%	9.11%	
	(RB*9.77%)				
	Revenue	\$ 92,722	Non-gas cost rev	venues (1)	
	ue related expens				
(1) Non-gas cos	st revenues, cover	ring investm	ent-related costs ar	nd operating exp	enses.
Revenue Grow	th: (see page 5 -		from 2018 to 03.31	1.2020)	
	\$ 4.050	Annual \$ 1,246	1.34%		
	\$ 4,030	\$ 1,240	1.5470		
			Rate Year 2		
			04.2021-03.2022		
			Growth Rate		
	D	epreciation	2.47%	. 1 1 66 .	1:
		O&M Taxes OTI		includes efficies	ncy adj.
	N. Di . A		0.67%		
	Net Plant A		2.74%		
		Revenues	-1.34%		
			6.11%		

AVISTA UTILITIES

WASHINGTON NATURAL GAS RESULTS

Commission Basis Results of Operations (000'S OF DOLLARS)

(000	'S OF DOLLARS)										
			2014		2015		2016		2017		2018
Line			Restated	R	lestated	R	lestated		Restated	F	Restated
No.	DESCRIPTION		Total		Total		Total		Total		Total
	REVENUES							_		_	
1	Total General Business	\$	154,546	\$	-	\$	150,970	\$	157,743	\$	146,870
2 3	Total Transportation Other Revenues		3,960		4,054		4,477		5,049		4,960
3 4	Total Gas Revenues	_	332 158,838		7,129 161,048		1,020 156,467		(824) 161,968		(4,216) 147,614
4			150,050		101,048		150,407		101,908		147,014
	EXPENSES										
-	Production Expenses		04.107		70.624		(2.4(0		64.414		51 510
5 6	City Gate Purchases		84,187 779		79,634 840		63,460 994		64,414 944		51,519 959
7	Purchased Gas Expense Net Nat Gas Storage Trans		119		840		994		944		939
8	Total Production		84,966		80,474		64,455		65,358		52,478
Ü	Underground Storage		0.,,,00		00,		0.,		00,000		02,
9	Operating Expenses		893		857		974		1,032		1,532
10	Depreciation/Amortization		402		439		492		537		627
11	Taxes		184		196		210		85		224
12	Total Underground Storage	_	1,479		1,492		1,676		1,654		2,383
12	Distribution Distribution		2,		-,.,-		2,070		1,00 1		2,000
13	Operating Expenses		10,704		12,315		12,050		12,380		12,308
14	Depreciation/Amortization		8,513		9,088		9,866		10,638		11,629
15	Taxes		8,719		8,554		8,383		9,144		9,458
16	Total Distribution	_	27,936		29,957		30,299		32,162		33,395
10	Total Bishloution		2.,,,,,		_,,,		20,2>>		02,102		00,050
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	ODED ATING INCOME DEFODE BIT		20, 400		24.007		21.656		22 647		20 521
26	OPERATING INCOME BEFORE FIT		20,409		24,087		31,656		33,647		28,531
27	FEDERAL INCOME TAX		(6.045)		(720)		(1.122)		2.620		2 002
27 28	Current Accrual Debt Interest		(6,945)		(729)		(1,133) 11		2,630 13		2,893 43
28 29	Deferred FIT		(137) 13,105		(37) 7,842		9,923		6,462		393
30	Amort ITC		(20)		(20)		(17)		(15)		(15)
30	Amortic		(20)		(20)		(17)		(13)		(13)
31	NET OPERATING INCOME	\$	14,406	\$	17,031	\$	22,872	\$	24,557	\$	25,216
31		Ψ	1-1,-100	Ψ	17,001	Ψ	22,072	Ψ	24,007	Ψ	20,210
	RATE BASE										
	PLANT IN SERVICE	_						_		_	
32	Underground Storage	\$	25,235	\$	25,720	\$	26,868	\$	27,138	\$	28,442
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
50											
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	Φ.		¢		¢		ф		¢	
4/	IVIAL RATE DAGE	\$	250,257	\$	272,971	\$	286,597	\$	313,174	Ψ	341,366

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	SM Tariff Rider, I	Decoupling Surch	harge/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	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	0
11	Deduct Decoupling Surcharge/Rebate Expense	s	0	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	e) from Regulator	ry 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	0
19	Adjusted Regulatory Amortizations	_	-91	-2,087	1,079	917	51
	Exclude Gas Cost and Adder Schedule excise tax	es (DSM Tariff Rid	er, Decoupling Su	rcharge/Rebate)	from Taxes Othe	er 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	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	0
26	Deduct Decoupling Surcharge/Rebate Excise T	ax	0	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	=		8.30%	7.47%	8.56%	12.15%

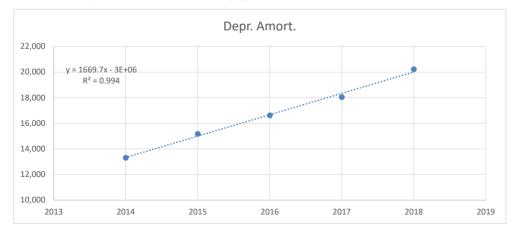
ANNUAL AND COM	MPOUND GROWTH RATES	AS FILED I	BY AVISTA		
	Revenue Growth Rate Analysis rowth Rate to 2018		2014-2018		
Adjusted Ope	erating Expenses		4.29%	3.99%	30 bps Efficiency Adj
Adjusted Dep	oreciation/Amortization		11.03%		
Adjusted Tax	es Other than Income		8.36%		
Net Plant Aft	er Deferred Income Taxes		9.11%		
Rate base			0.00%		
					04.2021-
		Portion	2014-2018		03.2022
	Depreciation	22.38%	2.47%	Includes	2.47%
	O&M	39.53%	1.70%	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%

Line		ANNUAL GROWTH RATE	ANALYSIS			
No.		STAFF'S ANALYSIS				
			_	2014-2018		
1	Adjusted Oper	ating Expenses		3.19%		
2	Depreciation/A	mortization		8.26%		
3	Taxes OTI			6.92%		
4	Net Plant after	DFIT		7.16%		
					Without Ne	t Plant Esc.
			Portion	2014-2018	Portion	2014-2018
5		Depreciation	22.38%	1.85%	22.38%	1.85%
6		O&M	39.53%	1.26%	39.53%	1.26%
7		Taxes OTI	7.97%	0.55%	7.97%	0.55%
8		Net Plant After ADFIT	30.13%	0%	30.13%	2.16%
9		Revenues		-1.34%		-1.34%
10		Total K Factor %		2.32%		4.47%

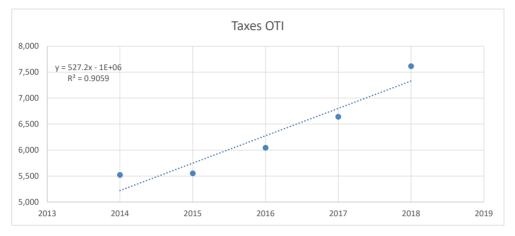
	2014	2015	2016	2017	2018
Adj Operating Expense	31,524	34,918	34,606	35,261	37,298
Per Year	1189.1				
Percent	3 19%				



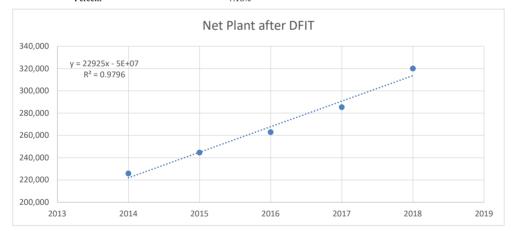
	2014	2015	2016	2017	2018
Depr. Amort.	13,304	15,176	16,618	18,039	20,221
Per Year	1669.7				
Percent	8.26%				



	2014	2015	2016	2017	2018
Taxes OTI	5,523	5,553	6,045	6,643	7,614
Per Year	527.2				
Percent	6.92%				



	2014	2015	2016	2017	2018
Net Plant after DFIT	225,901	244,647	262,930	285,440	320,131
Per Year	22925				
Percent	7.16%				



Decoupled Revenue Comparison

Notes and Confirming	j-19 Propo	osed Decoupling Base RESIDENTIAL		I G GEN GNG	DALED DI DELLO E	achebin ea	achebin ea
Natural Gas Service	TOTAL	SCHEDULE 101/102	GENERAL SVC.	LG. GEN. SVC. SCH. 121/122/126	INTERRUPTIBLE SCH 131	SCHEDULES 132	SCHEDULES 146 & 148
_	IOIAL	SCHEDULE 101/102	SCH. 111/112/110	SCH. 121/122/120	SCH 131	132	140 & 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	36,840	36	-	24	540
Fixed Charge per Bill		\$9.50	\$97.25	\$240.44			
PGA Sch 150 Rate		\$0	\$0	\$0			
Decoupled Gas Cost Revenue	\$0	\$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 Decoupled Revenue per Custome	r	\$325.65	\$4,499.40	Us	sage Per Customer	average \$/therm	UG-19 Base
Allowed Decoupled Revenues	\$66,513,977	\$52,687,321	\$13,826,656		Residential	\$ 0.408473	797
Decoupling Revenue Adjustment	(\$475)		\$2		Non-Residential	\$ 0.247413	18,186
1 2 3	,	,			Average Customer		,
Total Revenue with Decoupling excl Gas Cost	\$93,706,525				Residential		161,791
1 0					Non-Residential		3,073
Test Year Annual Decoupled Revenue per Custom	er	\$325.65	\$4,499.40				
12 ME March 2022 Forecast Customers	2010 1	Final Pudgat Varsion	CSEM December N	EBE 4 (12.12.10		1 . 1 10 10 1	
	20171	rmai buuget version	OSFWI December I	MidMonth_(12 13 18	pricing) - v4 GRC i	update 1-18-19.xlsm	
Natural Gas Service	20191	RESIDENTIAL	GENERAL SVC.	MidMonth_(12 13 18 LG. GEN. SVC.	interruptible	SCHEDULES	SCHEDULES
	TOTAL		GENERAL SVC.			. *	
		RESIDENTIAL SCHEDULE 101/102	GENERAL SVC. SCH. 111/112/116	LG. GEN. SVC. SCH. 121/122/126	INTERRUPTIBLE SCH 131	SCHEDULES	SCHEDULES 146 & 148
Natural Gas Service	TOTAL	RESIDENTIAL SCHEDULE 101/102	GENERAL SVC. SCH. 111/112/116	LG. GEN. SVC. SCH. 121/122/126	INTERRUPTIBLE SCH 131	SCHEDULES 132	SCHEDULES 146 & 148
Natural Gas Service Revenue at Present Rates	TOTAL \$97,774,862	RESIDENTIAL SCHEDULE 101/102 \$ 73,117,804	GENERAL SVC. SCH. 111/112/116 \$ 18,327,051	LG. GEN. SVC. SCH. 121/122/126 \$ 1,197,260	INTERRUPTIBLE SCH 131	SCHEDULES 132 \$ 188,557	\$CHEDULES 146 & 148 \$ 4,944,190 37,636,498
Natural Gas Service Revenue at Present Rates Usage	TOTAL \$97,774,862 232,924,161	RESIDENTIAL SCHEDULE 101/102 \$ 73,117,804 131,829,018	GENERAL SVC. SCH. 111/112/116 \$ 18,327,051 57,664,429	LG. GEN. SVC. SCH. 121/122/126 \$ 1,197,260 4,862,904	INTERRUPTIBLE SCH 131 \$ - 0	\$CHEDULES 132 \$ 188,557 931,312	SCHEDULES 146 & 148 \$ 4,944,190
Natural Gas Service Revenue at Present Rates Usage Customer Bills	TOTAL \$97,774,862 232,924,161	RESIDENTIAL SCHEDULE 101/102 \$ 73,117,804 131,829,018 2,030,793	GENERAL SVC. SCH. 111/112/116 \$ 18,327,051 57,664,429 38,196	LG. GEN. SVC. SCH. 121/122/126 \$ 1,197,260 4,862,904 299	INTERRUPTIBLE SCH 131 \$ - 0	\$CHEDULES 132 \$ 188,557 931,312	\$CHEDULES 146 & 148 \$ 4,944,190 37,636,498
Natural Gas Service Revenue at Present Rates Usage Customer Bills Fixed Charge per Bill	TOTAL \$97,774,862 232,924,161	RESIDENTIAL SCHEDULE 101/102 \$ 73,117,804 131,829,018 2,030,793 \$9.50	GENERAL SVC. SCH. 111/112/116 \$ 18,327,051 57,664,429 38,196 \$97.25	LG. GEN. SVC. SCH. 121/122/126 \$ 1,197,260 4,862,904 299 \$240.44	INTERRUPTIBLE SCH 131 \$ - 0	\$CHEDULES 132 \$ 188,557 931,312	\$CHEDULES 146 & 148 \$ 4,944,190 37,636,498
Natural Gas Service Revenue at Present Rates Usage Customer Bills Fixed Charge per Bill PGA Sch 150 Rate	TOTAL \$97,774,862 232,924,161 2,069,839	RESIDENTIAL SCHEDULE 101/102 \$ 73,117,804 131,829,018 2,030,793 \$9.50 \$0	GENERAL SVC. SCH. 111/112/116 \$ 18,327,051 57,664,429 38,196 \$97.25 \$0	LG. GEN. SVC. SCH. 121/122/126 \$ 1,197,260 4,862,904 299 \$240.44 \$0	INTERRUPTIBLE SCH 131 \$ - 0	\$CHEDULES 132 \$ 188,557 931,312	\$CHEDULES 146 & 148 \$ 4,944,190 37,636,498
Natural Gas Service Revenue at Present Rates Usage Customer Bills Fixed Charge per Bill PGA Sch 150 Rate Decoupled Gas Cost Revenue	TOTAL \$97,774,862 232,924,161 2,069,839 \$0 \$23,078,918	RESIDENTIAL SCHEDULE 101/102 \$ 73,117,804 131,829,018 2,030,793 \$9.50 \$0 \$0	GENERAL SVC. SCH. 111/112/116 \$ 18,327,051 57,664,429 38,196 \$97.25 \$0 \$0	LG. GEN. SVC. SCH. 121/122/126 \$ 1,197,260 4,862,904 299 \$240.44 \$0 \$0	INTERRUPTIBLE SCH 131 \$ - 0	\$CHEDULES 132 \$ 188,557 931,312	\$CHEDULES 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	TOTAL \$97,774,862 232,924,161 2,069,839 \$0	RESIDENTIAL SCHEDULE 101/102 \$ 73,117,804 131,829,018 2,030,793 \$9.50 \$0 \$0	GENERAL SVC. SCH. 111/112/116 \$ 18,327,051 57,664,429 38,196 \$97.25 \$0 \$0	LG. GEN. SVC. SCH. 121/122/126 \$ 1,197,260 4,862,904 299 \$240.44 \$0 \$0	INTERRUPTIBLE SCH 131 \$ - 0	\$ SCHEDULES 132 \$ 188,557 931,312 24	\$CHEDULES 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	TOTAL \$97,774,862 232,924,161 2,069,839 \$0 \$23,078,918 \$5,132,747 \$69,563,197	RESIDENTIAL SCHEDULE 101/102 \$ 73,117,804 131,829,018 2,030,793 \$9.50 \$0 \$0 \$19,292,534	GENERAL SVC. SCH. 111/112/116 \$ 18,327,051 57,664,429 38,196 \$97.25 \$0 \$0 \$3,714,585	LG. GEN. SVC. SCH. 121/122/126 \$ 1,197,260 4,862,904 299 \$240.44 \$0 \$0 \$71,799	INTERRUPTIBLE SCH 131 \$ - 0 80	\$CHEDULES 132 \$ 188,557 931,312 24 \$188,557	\$CHEDULES 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 Custome	TOTAL \$97,774,862 232,924,161 2,069,839 \$0 \$23,078,918 \$5,132,747 \$69,563,197	RESIDENTIAL SCHEDULE 101/102 \$ 73,117,804 131,829,018 2,030,793 \$9.50 \$0 \$0 \$19,292,534	GENERAL SVC. SCH. 111/112/116 \$ 18,327,051 57,664,429 38,196 \$97.25 \$0 \$0 \$3,714,585	LG. GEN. SVC. SCH. 121/122/126 \$ 1,197,260 4,862,904 299 \$240.44 \$0 \$0 \$71,799	INTERRUPTIBLE SCH 131 \$ - 0 80	\$CHEDULES 132 \$ 188,557 931,312 24 \$188,557	\$CHEDULES 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	TOTAL \$97,774,862 232,924,161 2,069,839 \$0 \$23,078,918 \$5,132,747 \$69,563,197	RESIDENTIAL SCHEDULE 101/102 \$ 73,117,804 131,829,018 2,030,793 \$9.50 \$0 \$0 \$19,292,534 \$53,825,270 \$325.65 \$55,111,145	GENERAL SVC. 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	LG. GEN. SVC. SCH. 121/122/126 \$ 1,197,260 4,862,904 299 \$240.44 \$0 \$0 \$71,799	INTERRUPTIBLE SCH 131 \$ - 0 80	\$CHEDULES 132 \$ 188,557 931,312 24 \$188,557	\$CHEDULES 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 Custome Allowed Decoupled Revenues	TOTAL \$97,774,862 232,924,161 2,069,839 \$0 \$23,078,918 \$5,132,747 \$69,563,197 r \$69,544,790	RESIDENTIAL SCHEDULE 101/102 \$ 73,117,804 131,829,018 2,030,793 \$9.50 \$0 \$0 \$19,292,534 \$53,825,270 \$325.65 \$55,111,145	GENERAL SVC. 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 \$14,433,645	LG. GEN. SVC. SCH. 121/122/126 \$ 1,197,260 4,862,904 299 \$240.44 \$0 \$0 \$71,799	INTERRUPTIBLE SCH 131 \$ - 0 80	\$CHEDULES 132 \$ 188,557 931,312 24 \$188,557	\$CHEDULES 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 Custome 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 \$69,544,790 (\$18,407)	RESIDENTIAL SCHEDULE 101/102 \$ 73,117,804 131,829,018 2,030,793 \$9.50 \$0 \$0 \$19,292,534 \$53,825,270 \$325.65 \$55,111,145	GENERAL SVC. 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 \$14,433,645	LG. GEN. SVC. SCH. 121/122/126 \$ 1,197,260 4,862,904 299 \$240.44 \$0 \$0 \$71,799	INTERRUPTIBLE SCH 131 \$ - 0 80	\$CHEDULES 132 \$ 188,557 931,312 24 \$188,557	\$CHEDULES 146 & 148 \$ 4,944,190 37,636,498 527 \$4,944,190