

**Attachment SWW-1 - Revenue Decoupling
 2022 CTY Baselines**

Line No.	Rate Schedule	Authorized RPC	Total Test Year Revenue Requirement	Variable Costs	S&F Revenues	Net Fixed Cost Recovery in Volumetric Charge	Test Year Number of Customers	Annaul Revenue Per Customer
1								
2	Schedule RG	\$255.56	\$515,533,074	(\$6,963,580)	(\$162,499,260)	\$346,070,234	1,354,161	\$255.56
3	Schedule CSG	\$967.61	\$148,976,852	(\$2,316,193)	(\$48,629,960)	\$98,030,699	101,312	\$967.61
4								
5								
6	Total Test Year Revenue Requirement							
7		Residential	Small Commercial Sales					
8								
9	S&F	\$10.00	\$40.00					
10	Customer Months	16,249,926	1,215,749					
11	S&F Revenue	\$162,499,260	\$48,629,960					
12								
13	Usage Charge	\$0.33424	\$0.28563					
14	Annual Sales Volume	1,056,228,500	351,317,761					
15	Usage Charge Revenue	\$353,033,814	\$100,346,892					
16								
17	Total Revenue	\$515,533,074	\$148,976,852					
18								
19								
20	Variable Cost Rate*	\$0.00659	\$0.00659					
21	Annual Sales Volume	1,056,228,500	351,317,761					
	Total Variable Costs	\$6,963,580	\$2,316,193					

**Attachment SWW-1 - Revenue Decoupling
 Rate Design**

**Line
 No.**

Residential - Schedule RG - Rate Design

1		
2		
3	CCOSS Results	
4	Demand Related	\$258,143,264
5	Commodity Related	\$73,817,272
6	<u>Customer Related</u>	<u>\$183,570,623</u>
7	Total	\$515,531,159
8		
9	Monthly S&F Charge	\$10.00/month
10	<u>Test Year Volumes</u>	<u>16,249,926</u>
11	S&F Revenue	\$162,499,260
12		
13	Usage Charge	\$0.33424 /Therm
14	<u>Test Year Volumes</u>	<u>1,056,228,500</u>
	Usage Revenue	\$353,033,814

**Small Commercial - Schedules CSG & TFS
 Rate Design**

	CCOSS Results	
	Demand Related	\$93,359,003
	Commodity Related	\$32,393,613
	<u>Customer Related</u>	<u>\$58,093,205</u>
	Total	\$183,845,822
	Monthly S&F Charge	\$40.00/month
	<u>Test Year Volumes</u>	<u>1,291,779</u>
	S&F Revenue	\$51,671,160
	Usage Charge	\$0.28563 /Therm
	<u>Test Year Volumes - Therms</u>	<u>462,751,313</u>
	Usage Revenue	\$132,175,658

Attachment SWW-1 - Revenue Decoupling
Variable Costs in Base Rates

Line
No.

		Residential	Small General
1			
2	FERC 755	\$73,502	\$32,202
3	FERC 819	\$100,191	\$43,895
4	FERC 854	\$522,665	\$228,988
5	FERC 873	0	0
6	Total Variable Cost	\$696,358	\$305,086
7	Sales	105,622,850 therms	46,275,131 therms
8	Variable Rate	\$0.00659/therm	\$0.00659/therm
9			
10	Total Allocation	\$515,531,159	\$185,688,172
11	% Fixed Costs	99.86%	99.84%
12			
13			
14			

Attachment SWW-1 - Revenue Decoupling
Residential RDA Example

Line
No.

1		Residential		2023 Baseline					Residential	2024 Baseline				
2			2022 CTY Sales Volumes	Base Rate Volumetric Charge	Less Variable Costs	Capital Step Increase	RDA Applicable Revenue			CTY Sales Volumes	Base Rate	Less Variable Costs	Capital Step Increase	RDA Applicable Revenue
3		Jan	194,671,817 therms	\$0.33424	(\$0.00659)		\$63,783,661		Jan	194,671,817 therms	\$0.33424	(\$0.00659)	6.31%	\$67,808,410
4		Feb	153,608,666 therms	\$0.33424	(\$0.00659)		\$50,329,438		Feb	153,608,666 therms	\$0.33424	(\$0.00659)	6.31%	\$53,505,226
5		Mar	165,037,075 therms	\$0.33424	(\$0.00659)		\$54,073,924		Mar	165,037,075 therms	\$0.33424	(\$0.00659)	6.31%	\$57,485,988
6		Apr	92,663,929 therms	\$0.33424	(\$0.00659)		\$30,361,070		Apr	92,663,929 therms	\$0.33424	(\$0.00659)	6.31%	\$32,276,854
7		May	68,176,429 therms	\$0.33424	(\$0.00659)		\$22,337,811		May	68,176,429 therms	\$0.33424	(\$0.00659)	6.31%	\$23,747,327
8		Jun	44,112,709 therms	\$0.33424	(\$0.00659)		\$14,453,402		Jun	44,112,709 therms	\$0.33424	(\$0.00659)	6.31%	\$15,365,412
9		Jul	19,312,790 therms	\$0.33424	(\$0.00659)		\$6,327,780		Jul	19,312,790 therms	\$0.33424	(\$0.00659)	6.31%	\$6,727,063
10		Aug	15,859,337 therms	\$0.33424	(\$0.00659)		\$5,196,266		Aug	15,859,337 therms	\$0.33424	(\$0.00659)	6.31%	\$5,524,151
11		Sep	19,021,644 therms	\$0.33424	(\$0.00659)		\$6,232,387		Sep	19,021,644 therms	\$0.33424	(\$0.00659)	6.31%	\$6,625,651
12		Oct	37,268,159 therms	\$0.33424	(\$0.00659)		\$12,210,805		Oct	37,268,159 therms	\$0.33424	(\$0.00659)	6.31%	\$12,981,307
13		Nov	85,876,955 therms	\$0.33424	(\$0.00659)	6.31%	\$29,912,804		Nov	85,876,955 therms	\$0.33424	(\$0.00659)	12.24%	\$31,581,348
14		Dec	160,618,989 therms	\$0.33424	(\$0.00659)	6.31%	\$55,947,073		Dec	160,618,989 therms	\$0.33424	(\$0.00659)	12.24%	\$59,067,816
15		Total	1,056,228,500 therms			Total	\$351,166,422		Total	1,056,228,500 therms			Total	\$372,696,552
16		# of Customers	1,354,161			Average # of Customers	1,354,161		# of Customers	1,354,161			Average # of Customers	1,354,161
17		Use Per Customer	65.00 therms			Baseline RPC	\$259.32		Use Per Customer	65.00 therms			Baseline RPC	\$275.22
18														
19														
20				2023 Forecast						2024 Forecast				
21			2023 Volumes (2% Decrease)	Base Rate	Less Variable Costs	Capital Step Increase	RDA Applicable Revenue			2024 Volumes (2% Increase)	Base Rate	Less Variable Costs	Capital Step Increase	RDA Applicable Revenue
22		Jan	190,778,380 therms	\$0.33424	(\$0.00659)		\$62,507,988		Jan	198,565,253 therms	\$0.33424	(\$0.00659)	6.31%	\$69,164,579
23		Feb	150,536,493 therms	\$0.33424	(\$0.00659)		\$49,322,849		Feb	156,680,840 therms	\$0.33424	(\$0.00659)	6.31%	\$54,575,330
24		Mar	161,736,334 therms	\$0.33424	(\$0.00659)		\$52,992,445		Mar	168,337,817 therms	\$0.33424	(\$0.00659)	6.31%	\$58,635,708
25		Apr	90,810,651 therms	\$0.33424	(\$0.00659)		\$29,753,849		Apr	94,517,208 therms	\$0.33424	(\$0.00659)	6.31%	\$32,922,391
26		May	66,812,900 therms	\$0.33424	(\$0.00659)		\$21,891,055		May	69,539,957 therms	\$0.33424	(\$0.00659)	6.31%	\$24,222,273
27		Jun	43,230,455 therms	\$0.33424	(\$0.00659)		\$14,164,334		Jun	44,994,963 therms	\$0.33424	(\$0.00659)	6.31%	\$15,672,720
28		Jul	18,926,534 therms	\$0.33424	(\$0.00659)		\$6,201,225		Jul	19,699,046 therms	\$0.33424	(\$0.00659)	6.31%	\$6,861,604
29		Aug	15,542,150 therms	\$0.33424	(\$0.00659)		\$5,092,341		Aug	16,176,524 therms	\$0.33424	(\$0.00659)	6.31%	\$5,634,634
30		Sep	18,641,212 therms	\$0.33424	(\$0.00659)		\$6,107,739		Sep	19,402,077 therms	\$0.33424	(\$0.00659)	6.31%	\$6,758,164
31		Oct	36,522,796 therms	\$0.33424	(\$0.00659)		\$11,966,589		Oct	38,013,522 therms	\$0.33424	(\$0.00659)	6.31%	\$13,240,933
32		Nov	84,159,416 therms	\$0.33424	(\$0.00659)	6.31%	\$29,314,548		Nov	87,594,494 therms	\$0.33424	(\$0.00659)	12.24%	\$32,212,975
33		Dec	157,406,609 therms	\$0.33424	(\$0.00659)	6.31%	\$54,828,132		Dec	163,831,369 therms	\$0.33424	(\$0.00659)	12.24%	\$60,249,172
34		Total	1,035,103,930 therms			Total	\$344,143,094		Total	1,077,353,070 therms			Total	\$380,150,483
35		# of Customers	1,354,161			Average # of Customers	1,354,161		# of Customers	1,354,161			Average # of Customers	1,354,161
36		Use Per Customer	63.70 therms			Actual RPC	\$254.14		Use Per Customer	66.30 therms			Actual RPC	\$280.73
37														
38			2023 Residential Decoupling Amount							2024 Residential Decoupling Amount				
39														
40			Baseline RPC	\$259.32						Baseline RPC	\$275.22			
41			Actual RPC	\$254.14						Actual RPC	\$280.73			
42			Difference	(\$5.19)						Difference	\$5.50			
43			# of Customers	1,354,161						# of Customers	1,354,161			
44			RDA Amount	(\$7,023,328)						RDA Amount	\$7,453,931			

Attachment SWW-1 - Revenue Decoupling Small Commercial RDA Example

Line No.												
1	Small Commercial Sales		2023 Baseline					Small Commercial Sales		2024 Baseline		
2		CTY Sales Volumes	Base Rate	Less Variable Costs	Capital Step Increase	RDA Applicable Revenue		CTY Sales Volumes	Base Rate	Less Variable Costs	Capital Step Increase	RDA Applicable Revenue
3	Jan	64,789,866 therms	\$0.28563	(\$0.00659)		\$18,078,778	Jan	64,789,866 therms	\$0.28563	(\$0.00659)	6.31%	\$19,219,549
4	Feb	53,114,544 therms	\$0.28563	(\$0.00659)		\$14,820,930	Feb	53,114,544 therms	\$0.28563	(\$0.00659)	6.31%	\$15,756,130
5	Mar	55,582,582 therms	\$0.28563	(\$0.00659)		\$15,509,604	Mar	55,582,582 therms	\$0.28563	(\$0.00659)	6.31%	\$16,488,260
6	Apr	31,755,245 therms	\$0.28563	(\$0.00659)		\$8,860,892	Apr	31,755,245 therms	\$0.28563	(\$0.00659)	6.31%	\$9,420,015
7	May	20,254,548 therms	\$0.28563	(\$0.00659)		\$5,651,771	May	20,254,548 therms	\$0.28563	(\$0.00659)	6.31%	\$6,008,398
8	Jun	9,911,101 therms	\$0.28563	(\$0.00659)		\$2,765,565	Jun	9,911,101 therms	\$0.28563	(\$0.00659)	6.31%	\$2,940,072
9	Jul	8,401,309 therms	\$0.28563	(\$0.00659)		\$2,344,277	Jul	8,401,309 therms	\$0.28563	(\$0.00659)	6.31%	\$2,492,201
10	Aug	7,728,341 therms	\$0.28563	(\$0.00659)		\$2,156,494	Aug	7,728,341 therms	\$0.28563	(\$0.00659)	6.31%	\$2,292,569
11	Sep	7,707,236 therms	\$0.28563	(\$0.00659)		\$2,150,605	Sep	7,707,236 therms	\$0.28563	(\$0.00659)	6.31%	\$2,286,308
12	Oct	14,739,034 therms	\$0.28563	(\$0.00659)		\$4,112,738	Oct	14,739,034 therms	\$0.28563	(\$0.00659)	6.31%	\$4,372,251
13	Nov	28,148,751 therms	\$0.28563	(\$0.00659)	6.31%	\$8,350,169	Nov	28,148,751 therms	\$0.28563	(\$0.00659)	12.24%	\$8,815,943
14	Dec	49,185,203 therms	\$0.28563	(\$0.00659)	6.31%	\$14,590,514	Dec	49,185,203 therms	\$0.28563	(\$0.00659)	12.24%	\$15,404,376
15	Total	351,317,761 therms			Total	\$99,392,336	Total	351,317,761 therms			Total	\$105,496,073
16	# of Customers	101,312			# of Custome	101,312	# of Customer:	101,312			Average # of Customers	101,312
17	Use Per Customer	288.97 therms			Baseline RPC	\$981.05	Customer	288.97 therms			Baseline RPC	\$1,041.29
18												
19												
20			2023 Forecast					2024 Forecast				
21		2023 Volumes (2% Decrease)	Base Rate	Less Variable Costs	Capital Step Increase	RDA Applicable Revenue		2024 Volumes (2% Increase)	Base Rate	Less Variable Costs	Capital Step Increase	RDA Applicable Revenue
22	Jan	63,494,069 therms	\$0.28563	(\$0.00659)		\$17,717,203	Jan	66,085,663 therms	\$0.28563	(\$0.00659)	6.31%	\$19,603,940
23	Feb	52,052,253 therms	\$0.28563	(\$0.00659)		\$14,524,511	Feb	54,176,835 therms	\$0.28563	(\$0.00659)	6.31%	\$16,071,253
24	Mar	54,470,930 therms	\$0.28563	(\$0.00659)		\$15,199,412	Mar	56,694,233 therms	\$0.28563	(\$0.00659)	6.31%	\$16,818,025
25	Apr	31,120,140 therms	\$0.28563	(\$0.00659)		\$8,683,674	Apr	32,390,350 therms	\$0.28563	(\$0.00659)	6.31%	\$9,608,415
26	May	19,849,457 therms	\$0.28563	(\$0.00659)		\$5,538,736	May	20,659,639 therms	\$0.28563	(\$0.00659)	6.31%	\$6,128,566
27	Jun	9,712,879 therms	\$0.28563	(\$0.00659)		\$2,710,254	Jun	10,109,323 therms	\$0.28563	(\$0.00659)	6.31%	\$2,998,874
28	Jul	8,233,283 therms	\$0.28563	(\$0.00659)		\$2,297,392	Jul	8,569,336 therms	\$0.28563	(\$0.00659)	6.31%	\$2,542,045
29	Aug	7,573,774 therms	\$0.28563	(\$0.00659)		\$2,113,364	Aug	7,882,908 therms	\$0.28563	(\$0.00659)	6.31%	\$2,338,420
30	Sep	7,553,091 therms	\$0.28563	(\$0.00659)		\$2,107,593	Sep	7,861,381 therms	\$0.28563	(\$0.00659)	6.31%	\$2,332,034
31	Oct	14,444,253 therms	\$0.28563	(\$0.00659)		\$4,030,483	Oct	15,033,815 therms	\$0.28563	(\$0.00659)	6.31%	\$4,459,696
32	Nov	27,585,776 therms	\$0.28563	(\$0.00659)	6.31%	\$8,183,165	Nov	28,711,726 therms	\$0.28563	(\$0.00659)	12.24%	\$8,992,262
33	Dec	48,201,499 therms	\$0.28563	(\$0.00659)	6.31%	\$14,298,703	Dec	50,168,907 therms	\$0.28563	(\$0.00659)	12.24%	\$15,712,464
34	Total	344,291,405 therms			Total	\$97,404,490	Total	358,344,116 therms			Total	\$107,605,994
35	# of Customers	101,312			Average # of Customers	101,312	# of Customer:	101,312			Average # of Customers	101,312
36	Use Per Customer	283.19 therms			Baseline RPC	\$961.43	Customer	294.75 therms			Baseline RPC	\$1,062.12
37												
38	2023 Small Commercial Sales Decoupling Amount						2024 Small Commercial Sales Decoupling Amount					
39												
40		Baseline RPC	\$981.05					Baseline RPC	\$1,041.29			
41		Actual RPC	\$961.43					Actual RPC	\$1,062.12			
42		Difference	(\$19.62)					Difference	\$20.83			
43		# of Customers	101,312					# of Customers	101,312			
44		RDA Amount	(\$1,987,847)					RDA Amount	\$2,109,921			

Attachment SWW-1 - Revenue Decoupling
Results Summary

Line
No.

1		2023	2024
2	Residential	(\$7,023,328)	\$7,453,931
3	Small Commercial Sales	(\$1,987,847)	\$2,109,921
4			