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COMMONWEALTH OF VIRGINIA

STATE CORPORATION COMMISSION

STAFF REPORT

WASHINGTON GAS LIGHT COMPANY

For approval of the SAVE Rider for Calendar Year 2021

Case No. PUR-2020-00171

November 20, 2020

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WASHINGTON GAS LIGHT COMPANY

2021 SAVE RIDER

CASE NO. PUR-2020-00171

STAFF REPORT

Introduction

On September 21, 2020, Washington Gas Light Company ("WGL" or "Company") filed an application ("Application") with the State Corporation Commission ("Commission"), in accordance with the Steps to Advance Virginia's Energy Plan (SAVE) Act ("SAVE Act"),[1] for approval of a SAVE plan rider for calendar year 2021 ("2021 SAVE Rider"). The Company's initial SAVE plan was authorized by the Commission in Case No. PUE-2010-00087.[2] The Commission approved amendments to the Company's SAVE plan in Case Nos. PUE-2012-00096,[3] PUE-2015-00017,[4] and PUR-2017-00102[5] ("2017 Amendment"). The 2017 Amendment extended the Company's SAVE plan through December 31, 2022.

The Company's proposed 2021 SAVE Rider provides for the recovery of projected costs through December 31, 2021 ("Current Factor"). In addition, the Company calculates a true-up of

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[1] Section 56-603 *et seq.* of the Code of Virginia ("Code").

[2] *Application of Washington Gas Light Company, For approval of a SAVE plan and rider as provided by Va. Code § 56-604,* Case No. PUE-2010-00087, 2011 S.C.C. Ann. Rept. 345, Order Approving SAVE Plan and Rider (Apr. 21, 2011).

[3] *Application of Washington Gas Light Company, For authority to amend its SAVE Plan pursuant to § 56-604 B of the Code of Virginia,* Case No. PUE-2012-00096, 2012 S.C.C. Ann. Rept. 502, Order Approving Amended SAVE Plan (Nov. 15, 2012).

[4] *Application of Washington Gas Light Company, For authority to amend its SAVE Plan pursuant to § 56-604 B of the Code of Virginia,* Case No. PUE-2015-00017, 2015 S.C.C. Ann. Rept. 282, Order (June 5, 2015).

[5] *Application of Washington Gas Light Company, For approval to amend its SAVE Plan pursuant to § 56-604 B of the Code of Virginia,* Case No. PUR-2017-00102, 2017 S.C.C. Ann. Rept. 546, Order (Nov. 21, 2017) ("2017 SAVE Order").

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actual revenue recoveries as compared to actual costs incurred through April 30, 2020, and actual and projected customer refunds through December 31, 2020, for past over-recoveries (collectively, "Reconciliation Factor"). The revenue requirement set forth in the Company's electronic filing schedules are illustrated below.

Table 1 – Company Proposed 2021 SAVE Rider Revenue Requirement

Reconciliation Factor Revenue Requirement	($452,305)
Current Factor Revenue Requirement	$26,121,332
Total SAVE Rider Revenue Requirement	**$25,669,027**

Finance Analysis

Consistent with what the Commission approved in Case No. PUR-2018-00080 ("2018 Rate Case"),[6] Staff supports the 7.22% overall cost of capital and 9.20% return of equity for purposes of the Reconciliation Factor and Current Factor as reflected in the Company's Application.

The SAVE Act directs the Commission to calculate the Company's return on investment based upon "the natural gas utility's regulatory capital structure as calculated utilizing the weighted average cost of capital, including the cost of debt and the cost of equity used in determining the natural gas utility's base rates in effect *during the construction period of the eligible infrastructure replacement project*." [*Emphasis Added*]. The Current Factor in this case is intended to reflect eligible SAVE Plan expenditures for the 2021 calendar year, which will coincide with the rates in effect for the 2021 calendar year as determined in the 2018 Rate Case.

[6] *See Application of Washington Gas Light Company, For Authority to Increase Existing Rates and Charges and to Revise the Terms and Conditions Applicable to Gas Service pursuant to §56-237 of the Code of Virginia*, Case No. PUR-2018-00080, Final Order (Dec. 20, 2019).

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Accounting Analysis

Reconciliation Factor

The Company's Reconciliation Factor revenue requirement is designed to true-up the over-recovery of actual costs, including carrying costs, through the period of April 30, 2020, taking into account actual and projected refunds of the April 30, 2020, over-recovery balance to be made through December 31, 2020. The Company's Reconciliation Factor revenue requirement consists of the following items:

Table 2 – Company Proposed Reconciliation Factor Revenue Requirement

Cumulative Over-Recovery Balance as of April 30, 2019	($1,298,652)
Under-Recovery Activity for the TME[7] April 30, 2020	131,675
Reconciliation Factor Collections/(Credits) May-Dec. 2020	$(714,672)[8]
Total Company Reconciliation Factor Revenue Requirement	**($452,305)**

Audit Procedures

Staff conducted its audit of the Reconciliation Factor revenue requirement by:

- Selecting a sample of actual capital expenditures incurred during the TME April 30, 2020, and verifying that such capital expenditures are part of a Commission-approved SAVE

[7] "TME" is the acronym for "Twelve Months Ended."

[8] This amount is calculated to include actual revenue collections through July 2020 and projected revenue collections through December 2020. In its Application, however, the Company erroneously omitted the July revenue collections in its calculation. In addition, the Company applied incorrect reconciliation factor rates when projecting credits through December 2020, and this resulted in overstating the projected credits to be issued.

program by reviewing associated source documentation and allocation methodologies to ensure they qualify for recovery through the 2021 SAVE Plan Rider;

- Verifying that the Company applied the correct depreciation rates from its previous depreciation study based on plant as of December 31, 2014;[9]
- Verifying the Company's underlying calculations of the Reconciliation Factor revenue requirement; and
- Obtaining and reviewing support for revenue collections for the TME April 30, 2020.

Summary of Reconciliation Factor

Upon completion of Staff's review, Staff recommends a Reconciliation Factor that credits a projected $911,166 over-recovery balance to customers. Staff's recommended Reconciliation Factor over-recovery balance to be returned to customers is $458,862 higher than that proposed by the Company. A comparison of the two revenue requirements is shown below.

[9] The Company currently has a pending depreciation study based on plant and reserve balances as of December 31, 2019. Although Staff has incorporated the pending depreciation rates into the revenue requirement in the instant proceeding as discussed below, Staff proposes that the Company incorporate the revenue requirement impact of any differences between the proposed and accepted rates, back to January 2020, in its next SAVE filing.

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Table 3 – Comparison of Company and Staff Reconciliation Factor Revenue Requirements

Company's Reconciliation Factor Revenue Requirement	($452,305)
Updated depreciation rates beginning January 2020 to proposed rates[10]	$36,548
Inclusion of July 2020 revenue collections in Schedule 9	$16,889
Depreciation rate for Account 10 369003 through December 2019	$669
Miscellaneous[11]	($11)
Corrected work order classification and the associated depreciation	($1,826)
Corrected reconciliation factors in Schedule 17a	($511,131)
Staff's Recommended Reconciliation Factor Revenue Requirement	($911,166)

Refer below for additional details on the revenue requirement reconciliation.

Updated depreciation rates beginning January 2020 to proposed rates

The Company provided an updated depreciation study to Staff on October 27, 2020, based on plant and reserve balances as of December 31, 2019. Staff is currently reviewing the study. Within Schedule 4a (reconciliation factor depreciation expense), Staff proposes to incorporate the proposed depreciation rates beginning in January 2020. The proposed depreciation rates have the effect of increasing depreciation expense and, thus, increasing the reconciliation factor revenue requirement by $36,548. As these rates are currently pending review by Staff, Staff recommends

[10] Staff updated the rates in Schedule 4a beginning in January 2020 to the rates proposed in the Company's pending depreciation study.

[11] This minor revenue requirement impact is the result of a correction Staff made to the Company's calculation of property taxes.

that the Company incorporate the revenue requirement impact of any differences between the proposed and accepted rates, back to January 2020, in its next SAVE filing.

Inclusion of July 2020 revenue collections in Schedule 9

Within Schedule 9 (revenue collections), the Company erroneously omitted credits to customers for the month of July 2020. Staff obtained and incorporated the July 2020 credits detail in its Reconciliation Factor revenue requirement. This correction reduces the over-recovery balance to be returned to customers in the Reconciliation Factor by $16,889.

Revision of Depreciation Rate

Within Schedule 4a, Staff revised the depreciation rate for Account 10 369003 to reflect the accepted rate for measuring and regulating equipment from the Company's previous depreciation study. This update adjusts the depreciation expense for May 2019 through December 2019 of the true-up period and results in a $669 increase to the revenue requirement. This adjustment only has an effect through December 2019 as Staff incorporates the pending depreciation rates beginning with January 2020.

Corrected work order classification and the associated depreciation

Within Schedule 4a, the Company inadvertently included a depreciable plant balance within a distribution account instead of correctly assigning the balance to a transmission account. The Company stated "[w]hen the work order was set up it was inadvertently associated with the distribution asset type rather than the transmission asset type."[12] Staff corrected for this error

[12] *See* Company Response to Data Request 5-29.

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within Schedule 4a by assigning the plant balance to account "10 369003 - Trans-Meas Reg Sta Loop," and this resulted in a $1,826 increase to the over-recovery balance to be credited to customers in the Reconciliation Factor.

Corrected reconciliation factors in Schedule 17a

Within Schedule 17a (Class Allocation and Reconciliation Factor), the Company estimates Reconciliation Factor collections/(credits) for the period of August through December 2020. This is used to project the under/(over) collection as of January 1, 2021, when the proposed 2021 SAVE Rider will be implemented. However, the Company inadvertently did not update the 2020 Reconciliation Factors in this schedule based on the combined SAVE rates that were set in the Company's previous SAVE case, which overstated the projected credits to customers for August through December 2020.[13] Staff incorporated the correct 2020 Reconciliation Factor rates in Schedule 17a, and this resulted in a $511,131 increase to the over-recovery balance to be credited to customers in the Reconciliation Factor.

Current Factor

The Current Factor is a forward-looking rate mechanism that provides for the recovery of calendar year 2021 projected capital expenditures associated with the current Commission-approved SAVE programs.[14] The Current Factor, as proposed by the Company, is calculated based on projected SAVE costs to be incurred prospectively beginning January 1, 2021. The Current

[13] *Application of Washington Gas Light Company, For Approval of the SAVE Rider for Calendar Year 2020*, Case No. PUR-2019-00142, Revised Tariff Rates – Compliance Filing at Schedule 17b (Dec. 23, 2019); *See also* Company Response to Data Request 3-17 attached to this Report.

[14] SAVE capital expenditures are investments made as part of the SAVE programs approved by the Commission in Case Nos. PUE-2010-00087, PUE-2012-00096, PUE-2015-00017, and PUR-2017-00102. *See supra,* fns. 2, 3, 4, and 5.

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Factor includes recovery of the following projected calendar year 2021 costs associated with such capital expenditures: (1) a current return on average net rate base; (2) depreciation expense; (3) property tax expense; (4) income tax expense; and (5) uncollectibles expense. The Current Factor revenue requirement proposed by the Company in this proceeding for calendar year 2021 is $26,121,332.

Summary of Current Factor

Staff recommends a Current Factor revenue requirement of $26,367,624, which is $246,292 more than that proposed by the Company. A comparison of the two revenue requirements is shown below:

Table 4 – Comparison of Company and Staff Current Factor Revenue Requirements

Company's Current Factor Revenue Requirement	$26,121,332
Use of Depreciation Rates from Pending Depreciation Study	$246,292
Staff's Recommended Current Factor Revenue Requirement	$26,367,624

The only difference between Staff's and the Company's Current Factor revenue requirements is that Staff proposes to use the new depreciation rates from the Company's pending depreciation study based on plant and reserve balances as of December 31, 2019. For the Current Factor revenue requirement, Staff incorporated the Company's proposed depreciation rates within

Schedule 12a. However, Staff proposes that WGL incorporate any revenue requirement differences between the proposed and accepted rates in future SAVE true-ups.

Environmental Justice Assessment

The General Assembly recently addressed environmental justice issues by, among other things, passing House Bill 704 and Senate Bill 406 during its 2020 session.[15] In recognition of the importance of environmental justice and these General Assembly actions, Staff propounded several data requests to the Company regarding environmental justice considerations contained in its Application and related business processes. The Company explained in its responses that its Application in this proceeding does not discriminate and selects projects based on the relative risk of the facilities that are already in service in its communities. These projects are identified without regard to the demographics or income level of the community. Because of this prioritization process all communities, regardless of demographics and income level, are treated in the same manner.

COVID-19 impact on capital expenditures

Staff asked the Company to provide information regarding the impacts of the COVID-19 pandemic on actual 2020 and projected 2021 SAVE capital expenditures. The Company states that COVID-19 has had several negative impacts on SAVE projects; however, the Company anticipates that it will meet or exceed the Commission-approved level of capital expenditures for 2020 and achieve the level of expenditures projected for 2021.[16] Some of the negative COVID-19 impacts that the Company has experienced in 2020 and could potentially encounter in 2021

[15] 2020 Va. Acts Ch. 1212 and 1257.

[16] *See* Company Response to Staff Data Requests 2-11 and 2-14.

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include: a) workforce availability, b) challenges in conducting service replacements due to customer access issues, c) disruptions in the timing of main abandonments, d) customer access and qualified resource issues pertaining to the Meter Set and Remediation Program (SAVE Program 8), and e) supply chain disruptions.[17] The Company additionally notes that for 2020 and 2021, it has not made any financial decisions to reduce its capital expenditures (other than pertaining to workforce impediments).[18] The Company states that it is continuing its efforts to mitigate the COVID-19 disruptions and is modifying its construction sequencing to focus on main replacements and then service replacements as customers provide the necessary access.[19] Staff will continue to examine any COVID-19 impacts on the Company's SAVE capital expenditures in the Company's next SAVE filing.

Program Spending Caps

Staff observed that the Company's proposed 2021 spend totals approximately $124.7 million,[20] which is 18% higher than its approved annual spend for 2021 of approximately $105.9 million. The Company states that its budgeted spend for 2021 is higher than the approved spend due to the flexibility afforded in the Company's most recent SAVE amendment case.[21] This flexibility caps total SAVE Plan expenditures at 105% of the approved amount and annual expenditures at 125% of the approved amount for each respective year. In the Order Approving

[17] *See* Company Response to Staff Data Request 2-11.

[18] *See* Company Response to Staff Data Request 2-14.

[19] *Id.*

[20] Company's budgeted spend for 2021, Schedule 11b.

[21] *Application of Washington Gas Light Company, For approval to amend its SAVE Plan pursuant to § 56-604 B of the Code of Virginia,* Case No. PUR-2017-00102, 2017 S.C.C. Ann. Rept. 546, Order (Nov. 21, 2017); *See also* Company Response to Staff Data Request 2-15.

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SAVE Rider in PUR-2019-00142, the Commission stated, "[c]onsistent with our prior approval, the Company's annual variance remains in effect, as it permits reasonable flexibility in the implementation of Commission-approved infrastructure replacement projects, while providing reasonable limits on rate fluctuations."[22] Although Staff acknowledges the flexibility on annual spending caps afforded by the Commission, Staff proposes that the Commission consider shortening the period covered under the Company's future SAVE Plans when the Company files for its next SAVE amendment. Given the frequency of utilities amending SAVE Plans prior to the completion of five-year SAVE Plans, the Commission may wish to consider limiting future SAVE Plans to less than five years. This would reduce the inherent difficulties associated with projecting replacement activity and costs several years into the future. Further, it could mitigate the need for variances, as utilities should have a better handle on projected costs over a shorter horizon.

Allocation of the 2021 Current Factor Revenue Requirement

WGL proposes to allocate its Current Factor revenue requirement to each rate schedule based on the rate base allocation approved in the Company's 2018 Rate Case. This is the same allocation methodology approved by the Commission in the Company's prior SAVE Plan proceeding. The table below shows the rate base allocation factors approved in the 2018 Rate Case ("2018 Allocation Factors"):

[22] *Application of Washington Gas Light Company, For Approval of the SAVE Rider for Calendar Year 2020*, Case No. PUR-2019-00142, Final Order at 5 (internal citations omitted) (Nov. 26, 2019).

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Table 5 Customer Class	2018 Allocation Factors
Residential	70.6%
Commercial & Industrial	21.2%
Group metered Apartment	5.2%
Interruptible	3.0%
Total	100.0%

Section 56-604 C of the SAVE Act states that, "[a]ny SAVE Plan and any SAVE Rider that is submitted to and approved by the Commission shall be allocated and charged in accordance with appropriate cost causation principles in order to avoid any undue cross-subsidization between rate classes." Since the allocation factors used to allocate the 2021 Current Factor revenue requirement are based on the most recently approved general rate base allocation, Staff does not oppose the Company's proposed class cost allocation methodology.

The proposed 2021 Current Factor rate for each applicable rate schedule is based on the Company's proposed allocated cost per class divided by the projected 2021 therms for each class. The table below shows the Current Factor rates:

Table 6

Current Factor Rates	Allocated Costs	Budgeted Therms	2021 Current Factors
Residential	$18,433,985	402,280,000	$ 0.0458
Commercial & Industrial	$5,539,661	181,858,000	$ 0.0305
Group metered Apartment	$1,364,761	39,610,000	$ 0.0345
Interruptible	$782,925	101,069,000	$ 0.0077

Allocation of the Reconciliation Factor Revenue Requirement

The Reconciliation Factor revenue requirement for each applicable rate class is determined by the actual allocated costs incurred during May 1, 2019, through April 30, 2020, the actual

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revenue collected through the SAVE rider for each class, and the per-book SAVE deferral beginning balance minus any previous refunds. The Company estimates that by the end of the 2020 SAVE Rider year, the Residential class will have an over-collection balance and the Commercial & Industrial, Group Metered Apartments and Interruptible classes will have an under-collection balance.

The Company divides the Reconciliation Factor amounts for each class by the projected 2021 therms to create the Reconciliation Factor rates. The table below shows the Reconciliation Factor rates:

Table 7 Reconciliation Factor Rates	Allocated Costs	Budgeted Therms	2021 Reconciliation Factors
Residential	$(809,240)	402,280,000	$ (0.0020)
Commercial & Industrial	$158,565	181,858,000	$ 0.0009
Group metered Apartment	$97,883	39,610,000	$ 0.0025
Interruptible	$100,488	101,069,000	$ 0.0010

Total SAVE Rider Rate & Bill Impact

The total SAVE Rider rate, inclusive of both the Current Factor and Reconciliation Factor, are presented in the table below:

Table 8 Rate Schedules		Total 2021 SAVE Rates
Residential	$	0.0438
Commercial & Industrial	$	0.0313
Group metered Apartment	$	0.0369
Interruptible	$	0.0087

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The annual average bill impacts for each class based on the total 2021 SAVE rates in Table 8 are shown in Table 9 below.[23] As shown in Table 9, a typical residential customer would experience an increase in their total annual bill of approximately $12.70 which equates to an increase of 1.63%.

Table 9

Rate Schedules	Annual Bill Current SAVE Rate	Annual Bill Proposed SAVE Rate	Total Change in Annual Bill	Percentage Change
Residential	$ 780.02	$ 792.72	$ 12.70	1.63%
C&I Heating/Cooling	$ 4,611.09	$ 4,734.00	$ 122.91	2.67%
C&I Non-Heating/Non-Cooling	$ 4,178.24	$ 4,297.71	$ 119.47	2.86%
GMA Heating/Cooling	$ 15,617.23	$ 16,043.64	$ 426.41	2.73%
GMA Non-Heating/Non-Cooling	$ 3,441.29	$ 3,532.46	$ 91.17	2.65%
Large C&I	$ 119,395.38	$ 123,273.43	$ 3,878.05	3.25%
Large Group Metered Apts	$ 134,021.15	$ 137,983.52	$ 3,962.37	2.96%
Interruptible	$ 42,736.16	$ 44,098.00	$ 1,361.84	3.09%

Summary

As discussed above, WGL proposes to allocate its revenue requirement and calculate the corresponding rates according to the same methodology approved by the Commission in the prior SAVE Plan proceeding. As such, Staff does not oppose the proposed revenue apportionment and rate design methodology. Should the Commission approve a revenue requirement that differs from the revenue requirement proposed by WGL however, the 2021 Current Factor rate should be adjusted proportionately and Staff recommends that the current allocation and rate design method remain in place.

[23] The annual average bill calculations utilize rates in effect as of November 1, 2020, and are based on the average annual therms per customer for each rate class provided by WGL in Appendix A, Item 12.

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Conclusion and Recommendations

- Staff recommends a total 2021 SAVE Rider revenue requirement, effective January 1, 2021, as follows:

Reconciliation Factor Rev. Req.	($911,166)
Current Factor Rev. Req.	$26,367,624
Total SAVE Factor Rev. Req.	**$25,456,457**

- Staff believes that in a future SAVE amendment, the Commission may wish to consider limiting future SAVE Plans to less than five years. This would reduce the inherent difficulties associated with projecting replacement activity and costs several years into the future. Further, it could mitigate the need for variances, as utilities should have a better handle on projected costs over a shorter horizon.
- Staff recommends that the Company incorporate the revenue requirement impact of any differences between the proposed and accepted depreciation rates, back to January 2020, in its next SAVE filing.
- Should the Commission approve a revenue requirement that differs from the revenue requirement proposed by WGL, the 2021 Current Factor rate should be adjusted proportionately and Staff recommends that the current allocation and rate design method remain in place.

Schedule 1

WASHINGTON GAS LIGHT COMPANY
Case No. PUR-2020-00171

Calendar Year 2021 SAVE Factor
Total 2021 Revenue Requirement

Line No.	Description	Staff	Company	Difference
1	2021 Reconciliation Factor Revenue Requirement (Sch 17a, Line 28)	(911,166)	(452,305)	(458,862)
2	2021 Current Factor Revenue Requirement (Sch 10, Line 4)	26,367,624	26,121,332	246,292
3	**Total 2021 SAVE Factor Revenue Requirement**	**$ 25,456,457**	**$ 25,669,027**	**$ (212,570)**

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Schedule 2

WASHINGTON GAS LIGHT COMPANY
Case No. PUR-2020-00171

Calendar 2021 SAVE Reconciliation Factor
Revenue Requirement for May 1, 2019 - April 30, 2020

Line No.	Description	Amount May 2019 - Apr 2020
1	Actual Cumulative Under/(Over) Recovery Balance as of April 30, 2019 (Sch 14, Line 8)	(1,298,652)
2	Return on Investment (Sch 3, Line 11)	5,311,322
3	Depreciation Expense (Sch 4, Line 17)	1,720,727
4	Property Tax Expense (Sch 5, Line 7)	139,733
5	Carrying Costs on Monthly Under/(Over) Collection Balances (Sch 6, Line 18)	2,822
6	VA Jurisdictional Actual Revenue Requirement - (Lines 2 + 3 + 4 + 5)	7,174,605

Over/Under Collection (May 2019 - April 2020)

	Rate Schedule	Allocation %	Beginning Balance (Over)/Under Collection	Current Period Costs	Current Period Collections	End of Period (Over)/ Under Collection
7	Residential	70.6%	(607,953)	5,065,271	(5,715,561)	(1,258,243)
8	Commerical & Industrial	21.2%	(692,976)	1,521,016	(886,687)	(58,646)
9	Group Metered Apartment	5.2%	(88,022)	373,079	(226,647)	58,410
10	Interruptible	3.0%	90,298	215,238	(178,654)	126,882
11	Total	100.0%	(1,298,652)	7,174,605	(7,007,549)	(1,131,596)

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Schedule 3

WASHINGTON GAS LIGHT COMPANY
Case No. PUR-2020-00171

Calendar 2021 SAVE Reconciliation Factor
Return on Investment for May 2019 - April 2020

Line No.	Description	(1)	(2)	(3)	(4)	(5)
1	Average Net Rate Base (Sch 3, Line 13, Col 14)	58,352,573				
			Weighted Cost Rate	Total Cost	Effective Income Tax Rate (Sch 8, Line 7)	Income Tax Savings
	Cost of Capital:		(a)	(b)	(c)	(d)
2	Short Term Debt		0.070%	40,847	26.41%	(10,788)
3	Long Term Debt		2.170%	1,266,251	26.41%	(334,436)
4	Common Equity		4.920%	2,870,947	0.00%	-
5	Preferred Stock		0.050%	29,176	0.00%	-
6	Job Development Tax Credits - Debt		0.003%	1,751	26.41%	(462)
7	Job Development Tax Credits - Equity		0.007%	4,085	0.00%	-
8	Total		7.220%	4,213,056		(345,686)
9	Required Operating Income (Line 8, Col 3 + Col 5)					3,867,369
10	Divided by: Revenue Conversion Factor (Sch 7, Line 7)					72.81%
11	Revenue Requirement - Return on Investment					**5,311,322**

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Schedule 3a

WASHINGTON GAS LIGHT COMPANY
Case No. PUR-2020-00171

Calendar 2021 SAVE Reconciliation Factor
Actual Net Rate Base for May 2019 - April 2020

Line No.	Description	Cumulative Balance as of Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	Two-Month Average May - Apr
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	SAVE Investment														
1	VA Jurisdictional Plant in Service (Accts 367, 378, 380 & 382)	17,106,670	10,745,840	6,574,081	4,336,759	6,429,697	8,104,738	6,508,827	2,782,153	8,668,379	4,563,769	9,414,992	4,020,251	3,798,251	
2	VA Jurisdictional CWIP/Change in CWIP	7,453,650	(4,056,706)	492,116	3,306,232	736,474	1,530,256	4,002,477	2,112,953	(2,134,855)	(2,071,654)	(3,382,064)	2,741,691	1,963,999	
3	Jurisdictional Retirements	(369,945)	(97,211)	(68,656)	(97,392)	(231,234)	(123,470)	(59,388)	(134,982)	(15,222)	(27,903)	(45,406)	(364,209)	(63,722)	
4	Additions Net of Retirements	24,190,375	6,591,923	6,997,541	7,545,599	6,934,937	9,511,524	10,451,916	4,760,124	6,518,302	2,464,212	5,987,522	6,397,733	5,698,528	
5	SAVE Investment Monthly Balances	24,190,375	30,782,298	37,779,839	45,325,438	52,260,375	61,771,899	72,223,815	76,983,939	83,502,241	85,966,453	91,953,975	98,351,708	104,050,236	
	Accumulated Depreciation														
6	Monthly Depreciation	(130,028)	(58,382)	(80,809)	(95,438)	(105,615)	(118,660)	(137,788)	(152,703)	(158,740)	(180,285)	(189,156)	(208,181)	(216,853)	
7	Jurisdictional Retirements	369,945	97,211	68,656	97,392	231,234	123,470	59,388	134,982	15,222	27,903	45,406	364,209	63,722	
8	Cost of Removal	3,605,089	720,234	973,853	1,112,907	923,660	1,022,523	946,128	731,675	621,314	681,386	868,263	898,041	713,669	
9	Monthly Accumulated Depreciation Activity	3,845,006	759,063	961,700	1,114,861	1,049,279	1,027,333	867,728	713,954	477,796	529,004	724,513	1,054,069	560,538	
10	Accumulated Depreciation	3,845,006	4,604,069	5,565,769	6,680,629	7,729,908	8,757,242	9,624,970	10,338,924	10,816,719	11,345,724	12,070,237	13,124,306	13,684,844	
11	Accumulated Deferred Income Taxes	(5,435,944)	(8,448,887)	(10,421,066)	(11,835,198)	(13,749,435)	(16,128,742)	(18,061,316)	(18,949,039)	(21,360,661)	(22,698,369)	(25,364,372)	(26,608,383)	(27,742,775)	
12	Net Rate Base (Lines 5 + 10 + 11)	22,599,437	26,937,481	32,924,542	40,170,869	46,240,848	54,400,399	63,787,469	68,373,823	72,958,300	74,613,808	78,659,840	84,867,631	89,992,306	
13	Two-Month Average Net Rate Base		2,064,038	2,494,251	3,045,642	3,600,488	4,193,385	4,924,494	5,506,721	5,888,838	6,148,838	6,386,402	6,813,645	7,285,831	58,352,573

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Schedule 4

WASHINGTON GAS LIGHT COMPANY
Case No. PUR-2020-00171

Calendar 2021 SAVE Reconciliation Factor
Depreciation Expense for May 2019 - April 2020

Line No.	Description	Amount
1	VA 367101 - Trans - Mains - Spur	39,068
2	VA 369002 - Trans-Meas Reg Sta Spur	4,558
3	VA 376100-Distr - Mains - Steel	(1,571)
4	VA 376200-Distr - Mains - Plastic	338,188
5	VA 380100-Distr - Services - Steel	337,820
6	VA 380200-Distr - Services-Plastic	1,031,458
7	VA 380300-Distr - Services - Copper	(1,629)
8	VA 382000-Distr - Meter Install	(60,960)
9	VA 384000-Distr - House Reg Install	1,405
10	VA 386100-Distr - Gas Light	7,020
11	10 369003 - Trans-Meas Reg Sta Loop	7,253
12	Total Depreciation Expense (Sch 4a, Line 45)	1,702,610
13	Multiplied by: Effective Income Tax Rate (Sch 8, Line 7)	26.41%
14	Income Tax Savings	(449,685)
15	Required Operating Income (Lines 12 + 14)	1,252,925
16	Divided by: Revenue Conversion Factor (Sch 7, Line 7)	72.81%
17	Revenue Requirement - Depreciation Expense	**1,720,727**

Schedule 4a

WASHINGTON GAS LIGHT COMPANY
Case No. PUR-2020-00171

Calendar 2021 SAVE Reconciliation Factor
Actual Monthly Depreciation Expense for May 2019 - April 2020

Line No.	Description	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	Total May - Apr
1	VA 367101 - Trans - Mains - Spur	-								4,615,217	2,382,711		9,505	(140)	
2	Prior Month Depreciable Plant Balance	-	-	-	-	-	-	-	-	-	4,615,217	6,997,928	6,997,928	7,007,433	
3	Multiplied by: Depreciation Rate	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.15%	0.15%	0.15%	0.15%	
4	Account 380 Depreciation Expense	-	-	-	-	-	-	-	-	-	7,038	10,672	10,672	10,686	39,068
5	VA 369002 - Trans-Meas Reg Sta Spur	-			71,343	15,061				(15,086)				-	
6	Prior Month Depreciable Plant Balance	175,098	175,098	175,098	175,098	246,441	261,502	261,502	261,502	261,502	246,416	246,416	246,416	246,416	
7	Multiplied by: Depreciation Rate	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.18%	0.18%	0.18%	0.18%	
8	Account 376 Depreciation Expense	273	273	273	273	384	408	408	408	408	431	431	431	431	4,558
9	VA 376100-Distr - Mains - Steel	-	(2,558)			(145,466)	121	16,025		5,567	-	583	1,784	507,932	
10	Prior Month Depreciable Plant Balance	2,332	2,332	(226)	(226)	(226)	(145,692)	(145,572)	(129,547)	(129,547)	(123,980)	(123,980)	(123,397)	(121,613)	
11	Multiplied by: Depreciation Rate	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.14%	0.14%	0.14%	0.14%	
12	Account 367 Depreciation Expense	4	4	(0)	(0)	(0)	(229)	(229)	(204)	(204)	(178)	(178)	(177)	(174)	(1,571)
13	VA 376200-Distr - Mains - Plastic	43	5,189,077	1,908,662	273,276	2,538,367	1,596,998	1,276,530	644,767	1,404,295	257,368	6,282,986	1,076,459	862,836	
14	Prior Month Depreciable Plant Balance	4,101,540	4,101,583	9,290,660	11,199,322	11,472,599	14,010,966	15,607,964	16,884,494	17,529,261	18,933,556	19,190,924	25,473,910	26,550,370	
15	Multiplied by: Depreciation Rate	0.18%	0.18%	0.18%	0.18%	0.18%	0.18%	0.18%	0.18%	0.18%	0.16%	0.18%	0.18%	0.18%	
16	Account 367 Depreciation Expense	7,178	7,178	16,259	19,599	20,077	24,519	27,314	29,548	30,676	34,238	34,704	46,065	48,012	338,188
17	VA 380100-Distr - Services - Steel	1,679,661	777,993	1,391,480	1,488,395	494,252	1,968,576	1,200,758	375,588	457,807	241,771	471,381	491,883	387,845	
18	Prior Month Depreciable Plant Balance	3,908,167	5,587,828	6,365,821	7,757,301	9,245,695	9,739,948	11,708,524	12,909,282	13,284,870	13,742,677	13,984,448	14,455,829	14,947,712	
19	Multiplied by: Depreciation Rate	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.26%	0.26%	0.26%	0.26%	
20	Account 376 Depreciation Expense	9,803	14,016	15,968	19,458	23,191	24,431	29,369	32,381	33,323	35,044	35,660	36,862	38,117	337,820
21	VA 380200-Distr - Services-Plastic	2,648,621	4,636,921	3,169,360	2,366,512	3,060,781	4,376,741	3,887,012	1,605,847	2,154,143	1,653,780	2,017,092	2,070,534	1,977,943	
22	Prior Month Depreciable Plant Balance	14,696,179	17,344,800	21,981,721	25,151,081	27,517,592	30,578,373	34,955,114	38,842,126	40,447,973	42,602,116	44,255,896	46,272,988	48,343,522	
23	Multiplied by: Depreciation Rate	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.25%	0.25%	0.25%	0.25%	
24	Account 380 Depreciation Expense	35,761	42,206	53,489	61,201	68,959	74,407	85,057	94,516	98,423	106,860	111,009	116,068	121,262	1,031,458
25	VA 380300-Distr - Services - Copper	(3,100)	(4,681)	(5,342)	(5,235)	(3,686)	1,377	6,242	3,943	5,064	3,050	2,516	53	1,505	
26	Prior Month Depreciable Plant Balance	(24,590)	(27,690)	(32,371)	(37,713)	(42,948)	(46,634)	(45,258)	(39,016)	(35,073)	(30,009)	(26,960)	(24,444)	(24,391)	
27	Multiplied by: Depreciation Rate	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	
28	Account 382 Depreciation Expense	(97)	(109)	(128)	(149)	(170)	(184)	(179)	(154)	(139)	(119)	(108)	(97)	(96)	(1,629)
29	VA 382000-Distr - Meter Install	6,094	25,516	10,950	17,357	(178,332)	56,727	31,904	11,208	11,022	(4,746)	15,030	(40,614)	(11,840)	
30	Prior Month Depreciable Plant Balance	(2,085,366)	(2,079,272)	(2,053,757)	(2,042,807)	(2,025,450)	(2,203,782)	(2,147,055)	(2,115,151)	(2,103,943)	(2,092,922)	(2,097,668)	(2,082,638)	(2,123,252)	
31	Multiplied by: Depreciation Rate	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.23%	0.23%	0.23%	0.23%	
32	Account 367 Depreciation Expense	(5,196)	(5,181)	(5,117)	(5,090)	(5,047)	(5,491)	(5,350)	(5,270)	(5,242)	(4,779)	(4,790)	(4,755)	(4,848)	(60,960)
33	VA 384000-Distr - House Reg Install	13,907	26,251	30,355	27,866	30,230	53,056	30,209	5,996	10,122	1,934	7,478	10,511	4,126	
34	Prior Month Depreciable Plant Balance	(121,030)	(107,123)	(80,872)	(50,516)	(22,651)	7,579	60,635	90,844	96,840	106,962	108,896	116,374	126,885	
35	Multiplied by: Depreciation Rate	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.27%	0.31%	0.31%	0.31%	0.31%	
36	Account 367 Depreciation Expense	(322)	(285)	(215)	(134)	(60)	20	161	241	257	331	337	360	392	1,405
37	VA 386100-Distr - Gas Light	8,206	110	(38)	(147)	5,482	50,227	-		5,005	-	6,119	35,927	4,322	
38	Prior Month Depreciable Plant Balance	18,239	26,445	26,555	26,517	26,371	31,853	82,080	82,080	82,080	87,086	87,086	93,205	129,132	
39	Multiplied by: Depreciation Rate	0.91%	0.91%	0.91%	0.91%	0.91%	0.91%	0.91%	0.91%	0.91%	0.89%	0.89%	0.89%	0.89%	
40	Account 382 Depreciation Expense	165	240	241	240	239	289	744	744	744	777	777	832	1,153	7,020
41	10 369003 - Trans-Meas Reg Sta Loop	-		(1)		257,879	1,341	759	(178)			566,401			
42	Prior Month Depreciable Plant Balance	23,600	23,600	23,600	23,598	23,598	281,477	282,818	283,578	283,400	283,400	283,400	849,801	849,801	
43	Multiplied by: Depreciation Rate	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.23%	0.23%	0.23%	0.23%	
44	Account 367 Depreciation Expense	41	41	41	41	41	490	493	494	494	640	640	1,919	1,919	7,253
45	Total (Lines 4, 8, 12, 16, 20, 24, 28, 32, 36, 40, 44)	47,609	58,382	80,809	95,438	105,615	118,660	137,788	152,703	158,740	180,285	189,156	208,181	216,853	1,702,610

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Schedule 5

WASHINGTON GAS LIGHT COMPANY
Case No. PUR-2020-00171

Calendar 2021 SAVE Reconciliation Factor
Property Tax Expense for January 2020 to April 2020

Line No.	Description	Amount
1	2019 Property Tax Expense (Sch 5a, Line 70, Col. 10)	414,785
2	Multiplied by: 4/12	138,262
3	Multiplied by: Effective Income Tax Rate (Sch 8, Line 7)	26.41%
4	Income Tax Savings	(36,517)
5	Required Operating Income (Lines 2 + 4)	101,745
6	Divided by: Revenue Conversion Factor (Sch 7, Line 7)	**72.81%**
7	Revenue Requirement - Property Tax Expense	**139,733**
8	Monthly Property Tax Expense (Line 5/4)	25,436

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Schedule 5a

Washington Gas Light Company

Estimated VA Property Tax re VA SAVE

Tax Year 2020 - - Based on Property as of 12/31/2019

Line No.	COUNTY ID	DEPR GROUP	Total ARP Activity Cost	% Condition Factors	Reported / FMV	Local Assessment Ratio	Estimated Assessment	Tax Rate Per $100	Estimated Tax - Tax Yr. 2020
	2	3	4	5	6	7	8	9	10
1	VA-Alexandria								
2		VA -Distr - Mains	1,032,017	0.49	505,688	0.970	490,517	1.13	5,543
3		VA -Distr - Services	11,250,974	0.60	6,750,584	0.970	6,548,066	1.13	73,993
4		VA Distr - Meter Install	3,805	0.54	2,055	0.970	1,993	1.13	23
5		VA-Distr - House Reg Install	73,115	0.49	35,826	0.970	34,751	1.13	393
6		VA -Distr - Gas Light	13,285	0.38	5,048	0.970	4,897	1.13	55
7	VA-Alexandria Total		12,373,195		7,299,201		7,080,224		80,007
8	VA-Arlington								
9		VA -Distr - Mains	9,115,700	0.49	4,466,693	0.947	4,229,958	1.013	42,849
10		VA -Distr - Services	12,751,022	0.60	7,650,613	0.947	7,245,131	1.013	73,393
11		VA Distr - Meter Install	28,576	0.54	15,431	0.947	14,613	1.013	148
12		VA-Distr - House Reg Install	81,045	0.49	39,712	0.947	37,607	1.013	381
13		VA -Distr - Gas Light	(24)	0.38	(9)	0.947	(9)	1.013	-
14	VA-Arlington Total		21,976,318		12,172,440		11,527,300		116,771
15	VA-Fairfax County								
16		VA -Distr - Mains	5,139,140	0.49	2,518,178	0.948	2,387,233	1.15	27,453
17		VA -Distr - Services	19,249,701	0.60	11,549,821	0.948	10,949,230	1.15	125,916
18		VA Distr - Meter Install	20,751	0.54	11,206	0.948	10,623	1.15	122
19		VA-Distr - House Reg Install	92,010	0.49	45,085	0.948	42,741	1.15	492
20		VA -Distr - Gas Light	55,512	0.38	21,094	0.948	19,997	1.15	230
21		VA - Trans-Meas Reg Sta Spur	514,977	0.64	329,585	0.948	312,447	1.15	3,593
22	VA-Fairfax Co. Total		25,072,091		14,474,969		13,722,271		157,806
23	VA-Fairfax City								
24		VA -Distr - Mains	-	0.49	-	0.982	-	1.20	-
25		VA -Distr - Services	2,483,745	0.6	1,490,247	0.982	1,463,423	1.20	17,561
26		VA Distr - Meter Install	15,377	0.54	8,303	0.982	8,154	1.20	98
27		VA-Distr - House Reg Install	2,032	0.49	996	0.982	978	1.20	12
28		VA -Distr - Gas Light	-	0.38	-	0.982	-	1.20	-
29	VA-Fairfax City Total		2,501,153		1,499,546		1,472,555		17,671
30	VA-Falls Church								
31		VA -Distr - Mains	762,167	0.49	373,462	0.972	363,005	1.355	4,919
32		VA -Distr - Services	921,468	0.60	552,881	0.972	537,400	1.355	7,282
33		VA Distr - Meter Install	(1,826)	0.54	(986)	0.972	(958)	1.355	(13)
34		VA-Distr - House Reg Install	30,307	0.49	14,851	0.972	14,435	1.355	196
35		VA -Distr - Gas Light	-	0.38	-	0.972	-	1.355	-
36		VA - Trans-Meas Reg Sta Spur	3,723	0.64	2,382	0.972	2,315	1.355	31
37	VA-Falls Church Total		1,715,840		942,590		916,197		12,415
38	VA-Frederick								
39		VA -Distr - Mains	-	0.49	-	0.879	-	0.61	-
40		VA -Distr - Services	-	0.60	-	0.879	-	0.61	-
41		VA Distr - Meter Install	-	0.54	-	0.879	-	0.61	-
42		VA-Distr - House Reg Install	-	0.49	-	0.879	-	0.61	-
43		VA -Distr - Gas Light	-	0.38	-	0.879	-	0.61	-
44		VA - Trans - Mains - Spur	4,615,217	0.71	3,276,804	0.879	2,880,311	0.61	17,570
45	VA-Frederick Total		4,615,217		3,276,804		2,880,311		17,570
46	VA-Loudoun								
47		VA -Distr - Mains	-	0.49	-	0.951	-	1.045	-
48		VA -Distr - Services	289,084	0.60	173,450	0.951	164,951	1.045	1,724
49		VA Distr - Meter Install	(7,089)	0.54	(3,828)	0.951	(3,640)	1.045	(38)
50		VA-Distr - House Reg Install	(7,116)	0.49	(3,487)	0.951	(3,316)	1.045	(35)
51		VA -Distr - Gas Light	-	0.38	-	0.951	-	1.045	-
52	VA-Loudoun Total		274,879		166,135		157,995		1,651
53	VA-Manassas								
54		VA -Distr - Mains	-	0.49	-	0.945	-	1.48	-
55		VA -Distr - Services	4,600	0.60	2,760	0.945	2,608	1.48	39
56		VA Distr - Meter Install	(3,686)	0.54	(1,990)	0.945	(1,881)	1.48	(28)

57		VA-Distr - House Reg Install	(625)	0.49	(306)	0.945	(289)	1.48	(4)
58		VA -Distr - Gas Light	-	0.38	-	0.945	-	1.48	-
59		VA - Trans-Meas Reg Sta Spur	(15,080)	0.64	(9,651)	0.945	(9,120)	1.48	(135)
60	VA-Manassas Total		(14,790)		(9,187)		(8,682)		(128)
61	VA-Prince William								
62		VA -Distr - Mains	402,140	0.49	197,049	0.93	183,256	1.205	2,208
63		VA -Distr - Services	1,278,472	0.60	767,083	0.93	713,387	1.205	8,596
64		VA Distr - Meter Install	(23,343)	0.54	(12,605)	0.93	(11,723)	1.205	(141)
65		VA-Distr - House Reg Install	731	0.49	358	0.93	333	1.205	4
66		VA -Distr - Gas Light	-	0.38	-	0.93	-	1.205	-
67		VA- Trans-Meas Reg Sta Spur	49,539	0.64	31,705	0.93	29,486	1.205	355
68	VA-Prince William Total		1,707,540		983,590		914,739		11,022
69									
70	Grand Total		70,221,443		40,806,088		38,662,910		414,785

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Schedule 6

WASHINGTON GAS LIGHT COMPANY
Case No. PUR-2020-00171

Calendar 2021 SAVE Reconciliation Factor
Carrying Costs on Under/(Over) Recovery Balance for May 2019 - April 2020

Line No.	Description	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	Total May - Apr
1	Two-Month Average Net Rate Base (Sch 3a, Line 13)		2,064,038	2,494,251	3,045,642	3,600,488	4,193,385	4,924,494	5,506,721	5,888,838	6,148,838	6,386,402	6,813,645	7,285,831	
2	Weighted Average Cost of Capital		149,024	180,085	219,895	259,955	302,762	355,549	397,585	425,174	443,946	461,098	491,945	526,037	
3	Deductible Interest x Effective Tax Rate		(12,228)	(14,776)	(18,043)	(21,330)	(24,842)	(29,173)	(32,622)	(34,886)	(36,426)	(37,834)	(40,365)	(43,162)	
4	Return on Net Rate Base (Lines 2 + 3)		136,796	165,309	201,853	238,626	277,920	326,375	364,963	390,288	407,520	423,265	451,580	482,875	
5	Depreciation (Net of Tax) (Sch 4a, Line 45 x (1-Tax Rate))		42,962	59,466	70,232	77,721	87,320	101,396	112,372	116,815	132,669	139,197	153,197	159,579	
6	Property Tax (Net of Tax) (Sch 5, Line 8)		-	-	-	-	-	-	-	-	25,436	25,436	25,436	25,436	
7	Total SAVE Costs (Lines 4 + 5 + 6)		179,758	224,775	272,084	316,346	365,240	427,771	477,335	507,103	565,625	587,897	630,214	667,890	
8	Divided by: Revenue Conversion Factor (Sch 7, Line 7)		72.81%	72.81%	72.81%	72.81%	72.81%	72.81%	72.81%	72.81%	72.81%	72.81%	72.81%	72.81%	
9	Total SAVE Cost Revenue Requirement		246,875	308,699	373,672	434,460	501,609	587,488	655,557	696,439	776,811	807,400	865,516	917,259	
10	Customer Collections (Sch 9)		(54,760)	(40,720)	(30,439)	(35,325)	(31,379)	(38,410)	(102,961)	(189,031)	(1,958,166)	(2,000,269)	(1,527,813)	(1,000,276)	
11	Under/(Over) Collection (Lines 9 + 10)		192,115	267,979	343,233	399,135	470,230	551,078	552,596	507,408	(1,181,355)	(1,192,869)	(662,297)	(83,017)	
12	Cumulative Under/(Over) Recovery Balances (4/30/19 bal + Line 11)	(1,298,652)	(1,106,538)	(838,559)	(495,326)	(96,191)	374,039	925,117	1,477,712	1,985,120	803,765	(389,104)	(1,051,402)	(1,134,419)	
13	Two-Month Average Under/(Over) Recovery Balances		(100,216)	(81,046)	(55,579)	(24,647)	11,577	54,131	100,118	144,285	116,204	17,278	(60,021)	(91,076)	
14	Multplied by: Weighted Cost of Capital		(7,236)	(5,851)	(4,013)	(1,779)	836	3,908	7,229	10,417	8,390	1,247	(4,334)	(6,576)	
15	Deductible Interest x Effective Tax Rate		594	480	329	146	(69)	(321)	(593)	(855)	(688)	(102)	356	540	
16	Carrying Costs on Under/(Over) Recovery (Lines 14 + 15)		(6,642)	(5,371)	(3,684)	(1,633)	767	3,588	6,635	9,563	7,701	1,145	(3,978)	(6,036)	
17	Divided by: Revenue Conversion Factor (Sch 7, Line 7)		72.81%	72.81%	72.81%	72.81%	72.81%	72.81%	72.81%	72.81%	72.81%	72.81%	72.81%	72.81%	
18	Total Carrying Costs Revenue Requirement		(9,122)	(7,377)	(5,059)	(2,243)	1,054	4,927	9,113	13,133	10,577	1,573	(5,463)	(8,290)	2,822

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Schedule 7

WASHINGTON GAS LIGHT COMPANY
Case No. PUR-2020-00171

Revenue Conversion Factor for May 2019 - April 2020

Line No.	Description	Amount
1	Total Amount	100.00%
2	Multiplied by: 1 - Uncollectible Percentage (Sch 7a, Line 3)	98.95%
3	Subtotal	98.95%
4	Multiplied by: 1 - Federal Income Tax Rate (Sch 8, Line 4)	79.00%
5	Subtotal	78.17%
6	Multiplied by: 1 - State Income Tax Rate (Sch 8, Line 6)	93.15%
7	Revenue Conversion Factor	**72.81%**

Revenue Conversion Factor for Calendar Year 2021

Line No.	Description	Amount
8	Total Amount	100.00%
9	Multiplied by: 1 - Uncollectible Percentage (Sch 7a, Line 7)	99.52%
10	Subtotal	99.52%
11	Multiplied by: 1 - Federal Income Tax Rate (Sch 8, Line 4)	79.00%
12	Subtotal	78.62%
13	Multiplied by: 1 - State Income Tax Rate (Sch 8, Line 6)	93.15%
14	Revenue Conversion Factor	**73.23%**

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Schedule 7a

WASHINGTON GAS LIGHT COMPANY
Case No. PUR-2020-00171

Calendar 2021 SAVE Reconciliation Factor
Uncollectible Percentage Calculation for May 2019 - April 2020

Line No.	TME April 30, 2020	Amount
1	Uncollectible Expense	5,190,496
2	Accrual Base	492,969,812
3	Uncollectible Percentage	**1.0529%**

2021 SAVE Current Factor
Uncollectible Percentage Calculation from PUR-2018-00080
Effective Beginning Calendar 2020

Line No.	Description	Accrual Base Including Gas	Net Charge-Offs	Net Charge-Off Percent
4	TME December 2015	$491,580,159	$1,930,843	0.3928%
5	TME December 2016	$390,230,102	$1,188,654	0.3046%
6	TME December 2017	$467,684,345	$3,399,892	0.7270%
7	Three Year Totals	$1,349,494,606	$6,519,389	**0.4831%**

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Schedule 8

WASHINGTON GAS LIGHT COMPANY
Case No. PUR-2020-00171

Effective Tax Rate Beginning January 2019

Line No.	Description	Amount
1	Total Amount	100.00%
2	Less: State Income Tax Rate*	6.85%
3	Subtotal	93.15%
4	Multiplied by: Federal Income Tax Rate	21.00%
5	Effective Federal Income Tax Rate	19.56%
6	Plus: State Income Tax Rate	6.85%
7	**Effective Tax Rate**	**26.41%**

*From Case No. PUR-2018-00080, Myers Appendix A, Pg 58

Schedule 9

WASHINGTON GAS LIGHT COMPANY
Case No. PUR-2020-00171

Calendar Year 2021 SAVE Factor
Revenue Collections - May 2019 - July 2020

Line No.	Description	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Total May - April
	Therms																
1	Res	12,919,014	9,687,629	6,902,770	6,547,090	6,969,053	7,510,663	27,937,516	54,267,551	61,061,448	60,964,315	46,384,085	29,838,993	25,375,939	12,337,164	8,185,075	376,888,303
2	C&I	11,093,142	9,891,830	7,702,250	7,843,482	8,032,376	8,093,889	15,107,907	20,452,633	29,720,206	25,944,182	19,507,001	13,264,612	12,984,142	8,873,475	6,334,010	176,653,509
3	GMA	1,872,559	1,550,871	1,242,644	1,126,150	1,070,467	1,339,263	3,235,064	4,704,270	5,030,204	5,302,363	4,349,517	3,259,872	2,813,356	1,549,959	1,272,741	34,083,243
4	Interr	4,573,624	4,439,007	3,955,084	3,903,173	3,898,589	3,711,301	4,486,402	5,696,472	6,525,437	6,302,913	5,740,917	4,731,363	4,594,948	3,954,942	3,442,173	57,964,282
5	Total	30,458,339	25,569,336	19,802,748	19,419,895	19,970,486	20,655,115	50,766,889	85,120,926	102,337,294	98,513,773	75,981,520	51,094,839	45,768,386	26,715,540	19,233,999	645,589,337
	VASV (CURRENT)																
6	Res	97,830	72,778	51,714	49,797	52,559	56,282	213,197	412,964	1,604,301	1,639,830	1,248,766	802,524	683,158	331,877	220,145	6,302,542
7	C&I	42,096	24,504	33,962	30,130	26,990	29,173	48,567	75,308	328,888	319,181	239,313	163,485	159,474	108,615	77,964	1,361,597
8	GMA	8,436	6,035	5,315	4,916	4,173	5,758	13,877	18,002	62,407	66,892	55,007	41,472	35,208	23,799	16,189	292,290
9	Interr	6,860	6,658	3,788	7,984	5,852	5,564	6,741	8,545	32,225	31,789	28,999	24,203	23,506	20,275	17,419	169,208
10	Total	155,222	109,975	94,779	92,827	89,574	96,777	282,382	514,819	2,027,821	2,057,692	1,572,085	1,031,684	901,346	484,566	331,717	8,125,637
	VASV (RECON)																
11	Res	(59,649)	(43,539)	(31,761)	(30,112)	(31,680)	(33,669)	(127,864)	(247,419)	5,281	5,907	4,651	2,873	2,456	410	113	(586,981)
12	C&I	(38,006)	(24,681)	(30,556)	(27,523)	(25,819)	(26,266)	(44,295)	(68,855)	(65,760)	(54,363)	(40,948)	(27,838)	(27,141)	(18,413)	(13,400)	(474,910)
13	GMA	(6,009)	(4,142)	(3,791)	(3,593)	(3,427)	(3,028)	(10,408)	(13,502)	(5,254)	(4,928)	(4,279)	(3,282)	(2,895)	(2,081)	(1,374)	(65,643)
14	Interr	3,202	3,107	1,768	3,726	2,731	2,596	3,146	3,988	(3,922)	(4,039)	(3,696)	(3,161)	(3,070)	(2,658)	(2,228)	9,446
15	Total	(100,462)	(69,255)	(64,340)	(57,502)	(58,195)	(60,367)	(179,421)	(325,788)	(69,655)	(57,423)	(44,272)	(31,408)	(30,650)	(22,742)	(16,889)	(1,118,088)
16	Total SAVE Billings	54,760	40,720	30,439	35,325	31,379	36,410	102,961	189,031	1,958,166	2,000,269	1,527,813	1,000,276	870,696	461,824	314,828	7,007,549

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Schedule 10

WASHINGTON GAS LIGHT COMPANY
Case No. PUR-2020-00171

2021 SAVE Current Factor
Revenue Requirement for Calendar Year 2021

Line No.	Description	Amount
1	Return on Investment (Sch 11, Line 11)	18,947,740
2	Depreciation Expense (Sch 12, Line 11)	6,390,748
3	Property Tax Expense (Sch 13, Line 8)	1,029,135
4	**2020 Projected Factor Revenue Requirement**	**26,367,624**

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Schedule 11

WASHINGTON GAS LIGHT COMPANY
Case No. PUR-2020-00171

2021 SAVE Current Factor
Projected Return on Investment for Calendar Year 2021

Line No.	Description	(1)	(2)	(3)	(4)	(5)
1	Average Net Rate Base (Sch 11a, Line 13, Col 14)	209,367,164				
			Weighted Cost Rate	Total Cost	Effective Income Tax Rate (Sch 8, Line 7)	Income Tax Savings
	Cost of Capital:		(a)	(b)	(c)	(d)
2	Short Term Debt		0.070%	146,557	26.41%	(38,708)
3	Long Term Debt		2.170%	4,543,267	26.41%	(1,199,945)
4	Common Equity		4.920%	10,300,864	0.00%	-
5	Preferred Stock		0.050%	104,684	0.00%	-
6	Job Development Tax Credits - Debt		0.003%	6,281	26.41%	(1,659)
7	Job Development Tax Credits - Equity		0.007%	14,656	0.00%	-
8	Total		7.220%	15,116,309		(1,240,312)
9	Required Operating Income (Line 8, Col 3 + Col 5)					13,875,997
10	Divided by: Revenue Conversion Factor (Sch 7, Line 14)					73.23%
11	Revenue Requirement - Return on Investment					**18,947,740**

WASHINGTON GAS LIGHT COMPANY
Case No. PUR-2020-00171

2021 SAVE Current Factor
Net Rate Base for January - December 2021

Line No.	Description	Cumulative Balance as of Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Two-Month Average
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	SAVE Investment														
1	VA Jurisdictional Plant in Service	159,077,407	7,950,577	7,950,577	7,950,577	7,950,577	7,950,577	7,950,577	7,950,577	7,950,577	7,950,577	7,950,577	7,950,577	7,950,577	
2	VA Jurisdictional CWIP/Change in CWIP	28,595,457	1,209,616	1,209,616	1,209,616	1,209,616	1,209,616	1,209,616	1,209,616	1,209,616	1,209,616	1,209,616	1,209,616	1,209,616	
3	Jurisdictional Retirements	(2,805,800)	(138,550)	(138,550)	(138,550)	(138,550)	(138,550)	(138,550)	(138,550)	(138,550)	(138,550)	(138,550)	(138,550)	(138,550)	
4	Additions Net of Retirements	184,867,064	9,021,644	9,021,644	9,021,644	9,021,644	9,021,644	9,021,644	9,021,644	9,021,644	9,021,644	9,021,644	9,021,644	9,021,644	
5	SAVE Investment Monthly Balances	184,867,064	193,888,708	202,910,351	211,931,995	220,953,638	229,975,282	238,996,925	248,018,569	257,040,213	266,061,856	275,083,500	284,105,143	293,126,787	
	Accumulated Depreciation														
6	Monthly Depreciation	(365,617)	(439,154)	(455,669)	(472,185)	(488,700)	(505,216)	(521,732)	(538,247)	(554,763)	(571,279)	(587,794)	(604,310)	(620,826)	
7	Jurisdictional Retirements	2,805,800	138,550	138,550	138,550	138,550	138,550	138,550	138,550	138,550	138,550	138,550	138,550	138,550	
8	Cost of Removal	24,971,640	1,230,968	1,230,968	1,230,968	1,230,968	1,230,968	1,230,968	1,230,968	1,230,968	1,230,968	1,230,968	1,230,968	1,230,968	
9	Monthly Accumulated Depreciation Activity	27,411,823	930,364	913,848	897,333	880,817	864,301	847,786	831,270	814,754	798,239	781,723	765,208	748,692	
10	Accumulated Depreciation	27,411,823	28,342,187	29,256,035	30,153,368	31,034,185	31,898,486	32,746,272	33,577,542	34,392,297	35,190,536	35,972,259	36,737,466	37,486,158	
11	Accumulated Deferred Income Taxes	(48,513,549)	(50,822,546)	(53,127,181)	(55,427,453)	(57,723,364)	(60,014,912)	(62,302,099)	(64,584,924)	(66,863,386)	(69,137,487)	(71,407,225)	(73,672,602)	(75,933,616)	
12	Net Rate Base (Lines 5 + 10 + 11)	163,765,338	171,408,349	179,039,206	188,657,910	194,264,460	201,858,856	209,441,099	217,011,188	224,569,123	232,114,905	239,648,533	247,170,008	254,679,329	
13	Two-Month Average Net Rate Base		13,965,570	14,601,981	15,237,380	15,871,765	16,505,138	17,137,498	17,768,845	18,399,180	19,028,501	19,656,810	20,284,106	20,910,389	209,367,164

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Schedule 11b

WASHINGTON GAS LIGHT COMPANY
Case No. PUR-2020-00171

2021 SAVE Current Factor
Projected Spend for Calendar 2021

Expenditures and Retirements Recorded For Virginia SAVE Plan
Actual through July 2020 and Forecast through December 2020

Sum of amount	(A)	(B)				
major_location	charge_mo_yr	Gross Plant	Plant Additions	Cost of Removal	Retirements	Net Plant
	1/1/2019 0:00	3,920,815	3,436,830	592,250	(126,117)	3,794,698
	2/1/2019 0:00	8,955,953	5,287,397	1,236,997	(75,984)	8,879,970
	3/1/2019 0:00	6,613,537	3,924,427	775,285	(63,259)	6,550,278
	4/1/2019 0:00	8,726,615	4,458,016	1,000,557	(104,585)	8,622,030
	5/1/2019 0:00	7,409,368	10,745,840	720,234	(97,211)	7,312,157
	6/1/2019 0:00	8,040,050	6,574,081	973,853	(68,656)	7,971,394
	7/1/2019 0:00	8,755,898	4,336,759	1,112,907	(97,392)	8,658,506
	8/1/2019 0:00	8,089,831	6,429,697	923,660	(231,234)	7,858,597
	9/1/2019 0:00	10,657,517	8,104,738	1,022,523	(123,470)	10,534,047
	10/1/2019 0:00	11,457,432	6,508,827	946,128	(59,388)	11,398,044
	11/1/2019 0:00	5,626,781	2,782,153	731,675	(134,982)	5,491,799
	12/1/2019 0:00	7,154,838	8,668,379	621,314	(15,222)	7,139,616
	1/1/2020 0:00	3,173,501	4,563,769	681,386	(27,903)	3,145,598
	2/1/2020 0:00	6,901,191	9,414,992	868,263	(45,406)	6,855,785
	3/1/2020 0:00	7,659,983	4,020,251	898,041	(364,209)	7,295,774
	4/1/2020 0:00	6,475,919	3,798,251	713,669	(63,722)	6,412,197
	5/1/2020 0:00	10,035,916	3,797,703	1,162,886	(81,746)	9,954,170
	6/1/2020 0:00	7,445,008	7,463,942	1,087,158	(50,110)	7,394,898
	7/1/2020 0:00	9,112,446	3,932,386	1,033,134	(89,439)	9,023,007
VA Actual Total		518,495,285	396,715,716	61,422,485	(6,913,321)	511,581,963

% Plant Additions	76.5129%
% COR	11.8463%
% of Retired Plant	-1.3333%

	Gross Plant	Plant Additions	Cost of Removal	Retirements	Net Plant
Total Plant As of July 31, 2020	146,212,600	108,248,438	17,101,920	(1,920,035)	144,292,565
Total PlantAug- Dec 2020	66,431,905	50,828,969	7,869,720	(885,765)	65,546,140
Total -December 2020	212,644,505	159,077,407	24,971,640	(2,805,800)	209,838,704

FORECASTED DOLLARS SEPT - DEC 2020						
	Dist. Services	Dist. Main	Meter Installations	Situs Tran Main	Allocable Tran Main	Monthly Plant Additions
Monthly Dep	**0.25%**	**0.18%**	**0.23%**	**0.15%**	**0.16%**	**0.21%**
Aug-20	5,909,269	4,360,454	470,791	666,561	1,879,306	10,165,794
Sep-20	5,909,269	4,360,454	470,791	666,561	1,879,306	10,165,794
Oct-20	5,909,269	4,360,454	470,791	666,561	1,879,306	10,165,794
Nov-20	5,909,269	4,360,454	470,791	666,561	1,879,306	10,165,794
Dec-20	5,909,269	4,360,454	470,791	666,561	1,879,306	10,165,794
TOTAL	29,546,345	21,802,272	2,353,955	3,332,804	9,396,529	
Pct Of Total	44.48%	32.82%	3.54%	5.02%	14.14%	
Total Forecasted Amount					66,431,905	
SAVE Spend throughAugust -2020					146,212,600	
Total Projected Spend					212,644,505	

2021 Spend	Total	Monthly	Plant Additions	Dep Category
Program 1	$ -	$ -	$ -	Plastic Services
Program 2	$ 4,401,314	$ 366,776	$ 280,631	Plastic Mains/Services
Program 3	$ 82,538,363	$ 6,878,197	$ 5,262,707	Plastic Mains/Services
Program 4	$ -		$ -	
Program 5	$ 4,634,000	$ 386,167	$ 295,467	Plastic Services
Program 6	$ 3,442,400	$ 286,867	$ 219,490	Plastic Services
Program 7	$ -	$ -	$ -	Plastic Mains/Services
Program 8	$ 6,108,370	$ 509,031	$ 389,474	Meter Install
Program 9	$ -			
Transmission Allocable	$ 16,413,840	$ 1,367,820	$ 1,046,559	Loop Transmission
a/ Transmission Direct	$ 7,155,646	$ 596,304	$ 456,249	Situs Transmission
	$ 124,693,933	$ 10,391,161	$ 7,950,577	

a/ Costs result of $12,807,000 * (1-.441) to reflect allocation of 20 mile loop to MGC

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Schedule 12

WASHINGTON GAS LIGHT COMPANY
Case No. PUR-2020-00171

2021 SAVE Current Factor
Projected Depreciation Expense for Calendar Year 2021

Line No.	Description	Amount
1	VA 363400-Distr - Mains - Plastic	1,825,211
2	VA 365200-Distr - Services-Plastic	3,353,278
3	VA 367100-Distr - Meter Install	262,425
4	VA 353200 - Trans - Mains - Loop	680,389
5	VA 353500 - Trans - Mains - Spur	238,572
6	Total Depreciation Expense (Sch 12a, Line 16)	6,359,875
7	Multiplied by: Effective Income Tax Rate (Sch 8, Line 7)	26.41%
8	Income Tax Savings	(1,679,738)
9	Required Operating Income (Lines 6 + 8)	4,680,136
10	Divided by: Revenue Conversion Factor (Sch 7, Line 14)	73.23%
11	Revenue Requirement - Depreciation Expense	**6,390,748**

Schedule 12a

WASHINGTON GAS LIGHT COMPANY
Case No. PUR-2020-00171

2021 SAVE Current Factor
Projected Monthly Depreciation Expense for Calendar Year 2021

Line No.	Description	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Total
	VA 376200-Distr - Mains - Plastic													
1	Prior Month Depreciable Plant Balance	68,866,918	71,638,587	74,410,256	77,181,925	79,953,594	82,725,263	85,496,932	88,268,601	91,040,270	93,811,939	96,583,608	99,355,278	
2	Multiplied by: Depreciation Rate	0.18%	0.18%	0.18%	0.18%	0.18%	0.18%	0.18%	0.18%	0.18%	0.18%	0.18%	0.18%	
3	Account 367 Depreciation Expense	124,534	129,546	134,559	139,571	144,583	149,595	154,607	159,619	164,631	169,643	174,655	179,667	1,825,211
	VA 380200-Distr - Services-Plastic													
4	Prior Month Depreciable Plant Balance	93,328,149	96,614,776	99,901,402	103,188,028	106,474,655	109,761,281	113,047,907	116,334,533	119,621,160	122,907,786	126,194,412	129,481,039	
5	Multiplied by: Depreciation Rate	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	
6	Account 380 Depreciation Expense	234,098	242,342	250,586	258,830	267,074	275,318	283,562	291,806	300,050	308,294	316,538	324,782	3,353,278
	VA 382000-Distr - Meter Install													
7	Prior Month Depreciable Plant Balance	7,435,446	7,824,921	8,214,395	8,603,869	8,993,343	9,382,817	9,772,292	10,161,766	10,551,240	10,940,714	11,330,188	11,719,662	
8	Multiplied by: Depreciation Rate	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	
9	Account 367 Depreciation Expense	16,978	17,867	18,756	19,646	20,535	21,424	22,313	23,203	24,092	24,981	25,871	26,760	262,425
	10 369003 - Trans-Meas Reg Sta Loop													
10	Prior Month Depreciable Plant Balance	29,680,850	30,727,409	31,773,967	32,820,526	33,867,084	34,913,643	35,960,202	37,006,760	38,053,319	39,099,877	40,146,436	41,192,995	
11	Multiplied by: Depreciation Rate	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	
12	Account 367 Depreciation Expense	47,489	49,164	50,838	52,513	54,187	55,862	57,536	59,211	60,885	62,560	64,234	65,909	680,389
	VA 367101 - Trans - Mains - Spur													
13	Prior Month Depreciable Plant Balance	10,527,341	10,983,590	11,439,839	11,896,088	12,352,338	12,808,587	13,264,836	13,721,085	14,177,335	14,633,584	15,089,833	15,546,082	
14	Multiplied by: Depreciation Rate	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	
15	Account 367 Depreciation Expense	16,054	16,750	17,446	18,142	18,837	19,533	20,229	20,925	21,620	22,316	23,012	23,708	238,572
16	**Total (Lines 3+6+9+12+15)**	439,154	455,669	472,185	488,700	505,216	521,732	538,247	554,763	571,279	587,794	604,310	620,826	6,359,875

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Schedule 13

WASHINGTON GAS LIGHT COMPANY
Case No. PUR-2020-00171

2021 SAVE Current Factor
Projected Property Tax Expense for Calendar Year 2021

Line No.	Description	Amount
1	VA Jurisdictional SAVE Investment (Sch 11a, Line 5)	184,867,064
2	Property Tax Rate	0.5540%
3	2020 Property Tax Expense	1,024,164
4	Multiplied by: Effective Income Tax Rate (Sch 8, Line 7)	26.41%
5	Income Tax Savings	(270,497)
6	Required Operating Income (Lines 3 + 5)	753,667
7	Divided by: Revenue Conversion Factor (Sch 7, Line 14)	73.23%
8	Revenue Requirement - Property Tax Expense	**1,029,135**

WASHINGTON GAS LIGHT COMPANY
Case No. PUR-2020-00171

Summary of SAVE Deferral Under/(Over) Recovery Balance as of April 30, 2020

Line No.	Period	Docket Number	Actual True-Up Revenue Requirement (Excluding Carrying Charges)		Carrying Charges (On Deferral Balances)		Actual Customer Collections		Under/ (Over) Recovery	Cumulative Under/(Over) Recovery
1	June 2010 - April 2012	PUE-2012-00105	$ 1,131,868	+	$ (86,759)	-	$ 3,453,773	=	$ (2,408,664)	$ (2,408,664)
2	May 2012 - April 2013	PUE-2013-00099	$ 3,230,868	+	$ 31,072	-	$ 2,276,548	=	$ 985,392	$ (1,423,272)
3	May 2013 - April 2014	PUE-2014-00090	$ 6,192,243	+	$ 95,665	-	$ 7,020,912	=	$ (733,004)	$ (2,156,276)
4	May 2014 - April 2015	PUE-2015-00091	$ 9,456,200	+	$ 82,738	-	$ 11,426,373	=	$ (1,887,435)	$ (4,043,711)
5	May 2015 - April 2016	PUE-2016-00083	$ 14,993,934	+	$ (109,569)	-	$ 13,418,790	=	$ 1,465,575	$ (2,578,136)
6	May 2016 - April 2017	PUR-2017-00102	$ 12,096,300	+	$ 288,832	-	$ 4,598,537	=	$ 7,786,595	$ 5,208,459
7	May 2017 - April 2018	PUR-2018-00145	$ 5,404,242	+	$ 547,484	-	$ 11,192,510	=	$ (5,240,784)	$ (32,326)
8	May 2018 - April 2019	PUR-2019-00142	$ 7,258,320	+	$ (22,540)	-	$ 8,502,107	=	$ (1,266,327)	$ (1,298,653)
9	May 2019 - April 2020	PUR-2020-00171	$ 7,171,783	+	$ 2,822	-	$ 7,007,549	=	$ 167,056	$ (1,131,597)

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WASHINGTON GAS LIGHT COMPANY
Case No. PUR-2020-00171

Summary of SAVE Capital Expenditures as of April 30, 2020

Line No.	Description	Period	Docket Number	Capital Expenditures	Cumulative Capital Expenditures
	2010				
1	Initial SAVE Filing	6/1/10 - 12/31/10	PUE-2010-00087; PUE-2012-00105	$ 2,332,835	$ 2,332,835
	2011				
2	Save Rider Update	1/1/11 - 9/30/11	PUE-2011-00101; PUE-2012-00105	$ 14,361,404	$ 16,694,239
3	Base Rate Roll-in as of 9/30/14	as of 9/30/11	PUE-2010-00139	$ (16,694,239)	
4	Save Rider Update	10/1/11- 12/31/11	PUE-2011-00101; PUE-2012-00105	$ 6,826,645	$ 6,826,645
	2012				
5	Save Plan Amendment and Save Rider Update	1/1/12 - 12/31/12	PUE-2012-00096; PUE-2012-00105; PUE-2013-00099	$ 25,583,904	$ 32,410,549
	2013				
6	Save Rider Update	1/1/13 - 12/31/13	PUE-2013-00099; PUE-2014-00090	$ 33,595,243	$ 66,005,792
	2014				
7	Save Rider Update	1/1/14 - 12/31/14	PUE-2014-00090; PUE-2015-00091	$ 35,064,417	$ 101,070,209
	2015				
8	Save Rider Update	1/1/15 - 12/31/15	PUE-2015-00017; PUE-2015-00091; PUE-2016-00083	$ 59,561,714	$ 160,631,923
	2016				
9	Save Rider Update	1/1/16 - 12/31/16	PUE-2016-00083; PUR-2017-00102	$ 70,200,329	$ 230,832,252
	2017				
10	Save Rider Update	1/1/17 - 12/31/17	PUR-2017-00102	$ 66,990,600	$ 297,822,852
	2018				
11	Save Rider Update	1/1/18 - 4/30/18	PUR-2018-00145	$ 13,476,602	$ 311,299,454
	2018				
12	Save Rider Update	5/1/18 - 12/31/18	PUR-2019-00142	$ 61,075,835	$ 372,375,289
	2019				
13	Save Rider Update	1/1/19 - 4/30/19	PUR-2019-00142	$ 28,165,408	$ 400,540,697
14	Save Rider Update	5/1/19 - 12/31/19	PUR-2020-00171	$ 67,191,715	$ 467,732,412
	2020				
15	Save Rider Update	1/1/19 - 4/30/20	PUR-2020-00171	$ 24,210,594	$ 491,943,006

Schedule 16

WASHINGTON GAS LIGHT COMPANY
Case No. PUR-2020-00171

Comparison of Actual SAVE Capital Expenditures to Commission Approved Spending Amounts as of April 30, 2020

Line No.	Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total
	Distribution Project Actual Spend (Direct Assigned):												
1	Program 1 - Bare Steel Services	1,738,284	12,322,642	11,025,516	13,740,595	8,261,759	7,130,485	5,452,949	18,389,449	28,533,644	12,874,894	1,226,296	119,470,217
2	Program 2 -Bare Steel Mains/Services	495,898	2,235,218	2,276,236	2,284,268	4,473,282	5,152,945	3,575,373	3,922,997	7,726,329	22,433,661	2,053,469	54,576,206
3	Program 3 - Mechanically Coupled Pipe	101,065	6,630,189	12,282,152	13,977,613	18,987,154	29,831,785	35,215,854	20,180,906	10,507,187	33,730,636	13,039,014	181,444,541
4	Program 4 - Optimain Upgrades	-	-	476,076	-	-	-	-	-	-	-		476,076
5	Program 5 - Copper Services	-	-	-	697,006	1,914,445	5,608,845	5,981,458	6,463,664	4,795,576	4,134,393	1,223,082	29,595,387
6	Program 6 - Black Plastic Services	-	-	-	551,138	1,069,332	5,578,378	5,047,986	2,856,209	3,774,157	3,802,574	965,996	22,679,775
7	Program 7 - Cast Iron Mains	-	-	-	2,344,623	358,445	2,189,438	2,089,946	1,337,574	3,038,212	2,908,223	382,006	14,266,461
8	Program 8 - Meter Set Survey and Remediation	-	-	-	-	-	1,429,967	3,079,035	3,512,623	2,987,877	3,040,786	905,789	14,050,288
9	Program 9 - Meter Survey Tech	-	-	-	-	-	779,846	(51)	-	-	-		779,796
10	**Virginia Jurisdictional Subtotal**	2,335,246	21,188,049	26,059,980	33,595,243	35,064,417	57,701,690	60,442,551	56,663,421	61,362,982	82,925,167	19,795,652	437,338,747
	Transmission Project Actual Spend (Direct Assigned):												
11	Program 1 - Transmission Pipe Replacement	-	-	-	-	-	945,878	8,818,859	8,928,462	11,771,470	11,469,566	4,051,770	41,934,236
12	Program 2 - Remote Control Valves	-	-	-	-	-	617,255	662,408	645,800	451,198	264,819	348,272	2,641,480
13	Program 3 - Block Valves	-	-	-	-	-	102,410	16,589	593,277	398,668	566,401	9,984	1,677,344
14	Program 4 - Gauge Riser Valves	-	-	-	-	-	194,481	259,922	159,640	475,513	131,171	4,917	1,220,727
15	**Virginia Jurisdictional Subtotal**	-	-	-	-	-	1,860,023	9,757,778	10,327,180	13,096,849	12,431,957	4,414,943	47,473,787
16	**Total SAVE Project Actual Spend**	2,335,246	21,188,049	26,059,980	33,595,243	35,064,417	59,561,714	70,200,329	66,990,600	74,459,831	95,357,124	24,210,595	484,812,533
17	**Commission Approved Annual Spending Amounts**	3,000,000	23,750,000	29,750,000	40,000,000	40,000,000	51,618,483	66,563,013	67,136,969	82,444,069	94,726,976	105,421,776	498,989,510
18	**Percentage of Actual to Approved Spend**	**77.84%**	**89.21%**	**87.60%**	**83.99%**	**87.66%**	**115.39%**	**105.46%**	**99.78%**	**90.32%**	**100.67%**	**22.97%**	**97.16%**

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WASHINGTON GAS LIGHT COMPANY
Case No. PUR-2020-00171

Class Allocation and Reconciliation Factor

Line No.	Description	Net Rate Base	Allocation Factor
	Net Rate Base In Case No. PUR-2018-00080		
1	Residential	839,488,322	70.57%
2	Commercial & Industrial	252,277,546	21.21%
3	Group-Metered Apartments	62,151,546	5.22%
4	Interruptible	35,654,600	3.00%
5	Total	1,189,572,015	100.00%
	2021 Reconciliation Factor		
6	**Total End of Period (Over)/Under Collection - TME April 2020 (Sch 2, Lines 7-10)**		
7	Residential		(1,258,243)
8	Commercial & Industrial		(58,646)
9	Group-Metered Apartments		58,410
10	Interruptible		126,882
11	Total		(1,131,596)
12	**Actual Reconciliation Collections/(Credits) - May - July 2020 (Sch 9, Lines 11-14)**		
13	Residential		2,979
14	Commercial & Industrial		(58,954)
15	Group-Metered Apartments		(6,350)
16	Interruptible		(7,956)
17	Total		(70,281)

	Rate Schedule	Aug - Dec 2020 Budgeted Therms		2020 Reconciliation Factor	Projected Reconciliation Credits Aug-Dec 2020
18	Residential	105,966,000	$	0.0001	10,597
19	Commercial & Industrial	55,987,000	$	(0.0021)	(117,573)
20	Group-Metered Apartments	12,112,000	$	(0.0010)	(12,112)
21	Interruptible	44,373,000	$	(0.0007)	(31,061)
22	Total	218,438,000			(150,149)
23	**Projected Under/(Over) Collection As of Jan 1, 2021 (Lines 7-10 - Lines 13-16 - Lines 18-21)**				
24	Residential				(1,271,818)
25	Commercial & Industrial				117,880
26	Group-Metered Apartments				76,872
27	Interruptible				165,899
28	Total				**(911,166)**

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WASHINGTON GAS LIGHT COMPANY
Case No. PUR-2020-00171

Appendix

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COMMONWEALTH OF VIRGINIA
BEFORE THE
STATE CORPORATION COMMISSION

CASE NO. PUR-2020-00171

WASHINGTON GAS'S RESPONSE TO
STAFF OF THE STATE CORPORATION COMMISSION

STAFF DATA REQUEST NO. 2

QUESTION NO. 2-11

Q. Please provide a narrative for any impacts that COVID-19 has had on 2020 SAVE capital expenditures. Does the Company anticipate that it will meet or exceed the Commission approved 2020 spend?

WASHINGTON GAS'S RESPONSE 10/23/2020

A. The Company anticipates meeting or exceeding $105.9M investment for 2020 Commission-approved capital expenditures. However, Washington Gas offers the following observations regarding the impact of COVID-19 on its SAVE Plan replacement activities for 2020 and that could continue into 2021:

- Impact on Qualified Resource Availability – COVID-19 has had a negative impact on the workforce and total productive hours available for all types of work including SAVE Plan replacements. This was most pronounced in the March to June time-frame but remains a significant risk if regional COVID-19 conditions worsen this fall or winter.

- Impact on Scheduling and Performing Distribution Service Replacements – Between March 23, 2020 and June 1, 2020, Washington Gas implemented work guidelines in response to the COVID-19 pandemic that involved reducing work requiring home entry and face-to-face customer interactions. The Company continued to prioritize work if a safety concern was implicated, such as leak calls and customer no gas orders. Beginning approximately June 1, 2020, the Company resumed working service replacements or transfers within its approved SAVE Plan. However, the Company continues to experience intermittent issues related to customers not wishing the Company to enter their homes. Access is required when replacing or transferring a service due to the temporary disruption of the flow of gas to the home and the required appliance relights inside the home.

- Impact on Abandonment of Distribution Main – Service replacements have had cascading impacts on the timing of final main abandonments. The retirement of main cannot be completed until all the services that are served

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by that main have been replaced or transferred. Washington Gas anticipates that these impacts will continue and may impact the 2020 main retirement total footages due to customer access issues. The Company currently cannot quantify this impact due to the fluid nature of customers allowing the Company entry into their homes and the associated uncertainty about COVID-19 regional conditions nearer the end of 2020.

- Impact on Meter Build Up ("MBU") Remediation – The Company anticipates completing approximately 70% of high risk meters and risers identified for replacement for the 2020 SAVE Plan. The curtailment of work due to COVID-19 discussed above has also impacted the production related to higher-risk MBU remediation and riser replacements. Beginning June 1, 2020, the Company resumed letter mailing operations to the customers affected by SAVE Plan Program 8, to schedule and perform this work. However, based on experiences with customers affected by other SAVE programs and the level of these qualified resources over the remainder of the year, Washington Gas anticipates that in the current environment many customers may not allow the necessary timely access to meet the 2020 projected level for MBU Remediation and there will not be sufficient time or access to include additional qualified resources to further catch-up.

- Impact on Transmission – There are no impacts from COVID-19 that have been identified as impacting the SAVE Transmission programs.

- Impact on Supply Chain and Materials – The Company has become aware of at least one of our suppliers that is negatively impacted by COVID-19, in that it is experiencing plant idle time to allow for cleaning. Specifically, the Company has seen an increase of approximately 45 days, an increase of over 150%, in the number of days it takes to obtain certain key material such as pipe and associated fittings. Supply chain disruptions have a cascading impact on SAVE Plan activity. The Company is working with the pipe and fitting supplier and will continue to monitor other supply chain developments.

SPONSOR: Wayne A. Jacas, PMP
Director- Construction Program Strategy and Management

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COMMONWEALTH OF VIRGINIA
BEFORE THE
STATE CORPORATION COMMISSION

CASE NO. PUR-2020-00171

WASHINGTON GAS'S RESPONSE TO
STAFF OF THE STATE CORPORATION COMMISSION

STAFF DATA REQUEST NO. 2

QUESTION NO. 2-14

Q. Pertaining to actual 2020 and projected 2021 capital expenditures, has the Company made any financial decisions to reduce SAVE capital expenditures related to the impacts of COVID-19? These pertain to budgetary considerations rather than any workforce impediments attributable to COVID-19.

WASHINGTON GAS'S RESPONSE 10/23/2020

A. Despite impacts of COVID-19, the Company intends to meet or exceed the capital expenditures approved for 2020 and to achieve expenditures projected in 2021. No financial decisions have been made to reduce approved projected capital expenditures for 2021. In 2020 no financial decisions have been made to reduce SAVE capital expenditures due to COVID (other than for workforce impediments). The Company continues efforts in 2020 to mitigate disruptions detailed in question 2-11. COVID-19 has primarily impacted premise work for the Company. Washington Gas has adjusted its construction sequencing accordingly with the primary focus on main replacement then service replacements as customers allows the Company and Contractor personnel on premises.

SPONSOR: Wayne A. Jacas, PMP
Director - Construction Program Strategy and Management

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COMMONWEALTH OF VIRGINIA
BEFORE THE
STATE CORPORATION COMMISSION

CASE NO. PUR-2020-00171

WASHINGTON GAS'S RESPONSE TO
STAFF OF THE STATE CORPORATION COMMISSION

STAFF DATA REQUEST NO. 2

QUESTION NO. 2-15

Q. Please refer to the Company's electronic workpapers, tab "11b – AUG – DEC Projections", and the Company's approved annual spend for 2021 from Case No. PUR-2017-00102. Please provide a detailed narrative explaining why the Company's budgeted 2021 spend of approximately $124.7 million is approximately 18% higher than its approved annual spend of approximately $105.9 million.

WASHINGTON GAS'S RESPONSE 10/23/2020

A. The Company's budgeted 2021 spend is higher than the approved annual spend of $105.9 million due to the flexibility provided by the Commission in the Order issued November 21, 2017 in Case No. PUR-2017-00102 which states:

> *...that expenditures for SAVE Plan programs will continue to be capped at 105% of the total SAVE Plan approved amount and that annual expenditures will not exceed 125% of the amount approved for each year.*[1]

SPONSOR: Wayne A. Jacas, PMP
Director - Construction Program Strategy and Management

[1] Order issued November 21, 2017 in Case No. PUR-2017-00102 at 2

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COMMONWEALTH OF VIRGINIA
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WASHINGTON GAS'S RESPONSE TO
STAFF OF THE STATE CORPORATION COMMISSION

STAFF DATA REQUEST NO. 3

QUESTION NO. 3-17

Q. Please refer to Schedule 17b from the Compliance Filing in PUR-2019-00142 and Schedule 17a â€" Rec Factor from the Company's electronic workpapers in the current proceeding. Please refer to the table below for a summary of the reconciliation factors:

Customer Class	Proposed Reconciliation Factor (PUR-2019-00142 â€" Compliance Filing)*	2020 Reconciliation Factor in Schedule 17a (PUR-2020-00171)
Residential	0.0001	(0.0045)
C&I	(0.0021)	(0.0032)
GMA	(0.0010)	(0.0030)
Interruptible	(0.0007)	0.0007

Please clarify why the reconciliation factors in column 3 differ from the reconciliation factors in column 2. In addition, please clarify whether the reconciliation factors in column 3 have been included on any customer bills.
* As the 2020 Interruptible rate to be billed was limited to the public noticed amount, Staff has listed above the reconciliation factor for the Interruptible class from the Company's application in PUR-2019-00142.

WASHINGTON GAS'S RESPONSE 10/28/2020

A. The Reconciliation Factors shown in Column 2 were the reconciliation factors applicable to the prior year. When the files were updated for the current reconciliation period for this filing, updating of those factors to the ones shown in Column 3 was inadvertently missed. This error is in no way related to any actual billings, it is only an error in projecting where the Over/Undercollection will be at the end of 2020.

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The Reconciliation Factors included in the Company's Compliance Filing in Case No. PUR-2019-00142 should be substituted in the instant proceeding.

Sponsor: Andrew Lawson
Regulatory Affairs Manager

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COMMONWEALTH OF VIRGINIA
BEFORE THE
STATE CORPORATION COMMISSION

CASE NO. PUR-2020-00171

WASHINGTON GAS'S RESPONSE TO
STAFF OF THE STATE CORPORATION COMMISSION

STAFF DATA REQUEST NO. 3

QUESTION NO. 3-20

Q. Please refer to the "2019 Property Tax" tab of the Company's electronic workpapers. Please provide support for the $1.12 per $100 rate for Manassas in cells I67:I72. This does not appear to correspond to the rate as provided in the Manassas bill on this tab.

WASHINGTON GAS'S RESPONSE 10/28/2020

A. The tax was inadvertently imputed as $1.12/$100 based on the $1,120,000 taxable assessment shown in the Manassas City support provided. The appropriate rate as shown in the support is $1.48/ $100.

Sponsor: Andrew Lawson
Regulatory Affairs Manager

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COMMONWEALTH OF VIRGINIA
BEFORE THE
STATE CORPORATION COMMISSION

CASE NO. PUR-2020-00171

WASHINGTON GAS'S RESPONSE TO
STAFF OF THE STATE CORPORATION COMMISSION

STAFF DATA REQUEST NO. 3

QUESTION NO. 3-23

Q. Please refer to tab "9 - Rev Collections" in the Company's electronic workpapers. In the Jul-20 column, please provide the revenue collections for lines 6-16.

WASHINGTON GAS'S RESPONSE 10/28/2020

A. See the attached Excel file titled "Staff DR 3-23".

Sponsor: Andrew Lawson
Regulatory Affairs Manager

WASHINGTON GAS LIGHT COMPANY
Case No. PUR-2020-XXXXX

Calendar Year 2021 SAVE Factor
Revenue Collections - May 2019 - July 2020

Line No.	Description	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Total May - April
	Therms																
1	Res	19,559,935	8,754,710	7,095,814	6,761,995	6,966,534	8,859,803	30,315,516	59,540,125	60,239,724	79,370,004	57,887,189	36,140,543	12,928,711	9,620,287	9,620,287	381,491,891
2	C&I	12,627,602	9,092,271	8,565,459	8,069,657	7,639,597	9,147,411	16,322,497	24,100,212	25,146,230	31,053,775	23,915,861	17,761,616	11,195,603	7,393,911	7,393,911	193,442,186
3	GMA	2,061,280	1,448,487	1,221,337	1,144,358	1,136,365	1,428,810	3,430,457	5,115,580	5,031,408	6,334,163	4,777,043	3,368,358	1,870,835	1,460,581	1,460,581	36,497,646
4	Interr	5,474,197	3,895,225	3,609,949	3,503,246	3,731,868	3,342,084	4,896,180	6,270,996	6,494,701	7,185,519	6,033,091	6,126,901	4,573,624	3,862,634	3,862,634	60,563,955
5	Total	39,723,013	23,190,692	20,492,559	19,479,255	19,474,364	22,778,108	54,964,650	95,026,911	96,912,063	123,943,462	92,613,184	63,397,417	30,568,773	22,337,412	22,337,412	671,995,678
	VASV (CURRENT)																
6	Res	97,830	72,778	51,714	49,797	52,559	56,282	213,197	412,964	1,604,301	1,639,830	1,248,766	802,524	683,158	331,877	220,145	6,302,542
7	C&I	42,096	24,504	33,962	30,130	26,990	29,173	48,567	75,308	328,888	319,181	239,313	163,485	159,474	108,615	77,964	1,361,597
8	GMA	8,436	6,035	5,315	4,916	4,173	5,758	13,877	18,002	62,407	66,892	55,007	41,472	35,208	23,799	16,189	292,290
9	Interr	6,860	6,658	3,788	7,984	5,852	5,564	6,741	8,545	32,225	31,789	28,999	24,203	23,506	20,275	17,419	169,208
10	Total	155,222	109,975	94,779	92,827	89,574	96,777	282,382	514,819	2,027,821	2,057,692	1,572,085	1,031,684	901,346	484,566	331,717	8,125,637
	VASV (RECON)																
11	Res	(59,649)	(43,539)	(31,761)	(30,112)	(31,680)	(33,669)	(127,864)	(247,419)	5,281	5,907	4,651	2,873	2,456	410	113	(586,981)
12	C&I	(38,006)	(24,681)	(30,556)	(27,523)	(25,819)	(26,266)	(44,295)	(68,855)	(65,760)	(54,363)	(40,948)	(27,838)	(27,141)	(18,413)	(13,400)	(474,910)
13	GMA	(6,009)	(4,142)	(3,791)	(3,593)	(3,427)	(3,028)	(10,408)	(13,502)	(5,254)	(4,928)	(4,279)	(3,282)	(2,895)	(2,081)	(1,374)	(65,643)
14	Interr	3,202	3,107	1,768	3,726	2,731	2,596	3,146	3,988	(3,922)	(4,039)	(3,696)	(3,161)	(3,070)	(2,658)	(2,228)	9,446
15	Total	(100,462)	(69,255)	(64,340)	(57,502)	(58,195)	(60,367)	(179,421)	(325,788)	(69,655)	(57,423)	(44,272)	(31,408)	(30,650)	(22,742)	(16,889)	(1,118,088)
16	Total SAVE Billings	54,760	40,720	30,439	35,325	31,379	36,410	102,961	189,031	1,958,166	2,000,269	1,527,813	1,000,276	870,696	461,824	314,828	7,007,549

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COMMONWEALTH OF VIRGINIA
BEFORE THE
STATE CORPORATION COMMISSION

CASE NO. PUR-2020-00171

WASHINGTON GAS'S RESPONSE TO
STAFF OF THE STATE CORPORATION COMMISSION

STAFF DATA REQUEST NO. 4

QUESTION NO. 24

Q. Please refer to tab 4a - Monthly Depr in the Company's electronic workpapers. The below depreciation rates in tab 4a appear to differ from those approved in the Company's previous depreciation study (January 1, 2015 effective date). Please reconcile the rates below to the approved rates in the Company's previous depreciation study and specify whether the accounts below are classified under the "Assigned" or "Allocated" categories within the previous depreciation study.

Account	Schedule 4a Annual Rate
10 369003 - Trans-Meas Reg Sta Loop	2.02%
10 378001 - Distr - Meas&Reg Sta Al	3.36%

WASHINGTON GAS'S RESPONSE 11/06/2020

A. The 2.02% depreciation rate for Account 10 369003 - Trans-Meas Reg Sta Loop was directed by Staff in Case No. PUR-2019-00142. See pages 8-9 of the Staff Report in Case No. PUR-2019-00142. It appears, when viewing the currently approved deprecation rates, that rate should be 2.09%.

The Company inadvertently used a blended 3.36% rate for '10 378001 - Distr - Meas&Reg Sta Al' contrary to Staff's direction in Case No. PUR-2019-00142. The approved rate for the group is 3.51%.

Both categories are allocated.

SPONOR: Andrew Lawson
Regulatory Affairs Manager

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COMMONWEALTH OF VIRGINIA
BEFORE THE
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CASE NO. PUR-2020-00171

WASHINGTON GAS'S RESPONSE TO
STAFF OF THE STATE CORPORATION COMMISSION

STAFF DATA REQUEST NO. 5

QUESTION NO. 29

Q. Please refer to the response to DR 4-25. The response references Work Order C1002937 in describing the activity in account 10 378001 - Distr - Meas&Reg Sta Al. However, in file "Copy of Staff Data Request 2-16 Attachment 1", tab "DR 2-16", work order C1002937 is categorized under the VA Transmission 3 SAVE program.

Please clarify the distribution depreciation rate of 3.51% for account 10 378001 - Distr - Meas&Reg Sta Al in Schedule 4a considering the transmission classification for work order C1002937 as noted above.

WASHINGTON GAS'S RESPONSE 11/16/2020

A. When the work order was set up it was inadvertently associated with the distribution asset type rather than the transmission asset type. It should be included in the calculation with " 10 369003 - Trans-Meas Reg Sta Loop". WGL is correcting the issue in the system.

See the attached updated workbook with the corrected depreciation.

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