

AVISTA UTILITIES
2021
Washington Natural Gas
Schedule 175
Annual Decoupling Rate Adjustment Filing

ATTACHMENT B

2020 Deferred Revenue Calculation

May 26, 2021

2020 NATURAL GAS DECOUPLING DEFERRAL CALCULATION - RESIDENTIAL

Avista Utilities

Decoupling Mechanism - UG-170486 Base effective 5/1/2018, UG-190335 Base effective 4/1/2020 Development of WA Natural Gas Deferrals (Calendar Year 2020)

Line No.	Source	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Total	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
Residential Group															
1	Actual Customers	Revenue System			167,876	167,226	168,009	168,008	167,867	168,830	168,858	168,988	169,632		
2	Actual Usage ("Therms)	Revenue System			8,680,515	5,177,292	3,321,590	2,633,258	2,239,101	2,847,296	8,977,249	17,157,823	21,531,818		
3	Actual Base Rate Revenue	Revenue System			\$ 5,252,399	\$ 3,776,495	\$ 3,000,532	\$ 2,761,937	\$ 2,607,616	\$ 2,797,558	\$ 5,409,453	\$ 9,409,133	\$ 11,826,570		
4	Actual Fixed Charge Revenue	Revenue System			\$ 1,613,347	\$ 1,609,140	\$ 1,623,885	\$ 1,623,370	\$ 1,621,147	\$ 1,628,022	\$ 1,627,063	\$ 1,625,840	\$ 1,629,450		
5	New Customers	Revenue System			4,208	4,233	4,349	4,745	4,977	5,290	5,449	5,715	5,901		
6	New Customer Usage (Therms)	Revenue System			268,677	120,936	82,419	54,756	35,744	44,185	100,287	370,194	614,291		
7	New Customer Base Rate Revenue	Revenue System			\$ 153,301	\$ 92,622	\$ 77,767	\$ 69,541	\$ 62,486	\$ 69,408	\$ 94,795	\$ 219,659	\$ 343,301		
8	New Customer Fixed Charge Revenue	Revenue System			\$ 40,632	\$ 41,054	\$ 42,532	\$ 45,847	\$ 47,225	\$ 50,372	\$ 51,661	\$ 54,543	\$ 56,079		
9	Actual/Test Year Existing Customers	(1) - (5)	167,769	167,465	167,740	163,668	162,993	163,660	163,263	162,890	163,540	163,409	163,273	163,731	1,973,401
10	Monthly Decoupled Revenue per Customer	Attachment 4, Page 3	\$55.61	\$44.26	\$36.07	\$27.53	\$16.27	\$8.72	\$6.48	\$6.25	\$8.69	\$24.18	\$45.05	\$63.77	\$342.87
11	Decoupled Revenue	(9) x (10)	\$ 9,329,063	\$ 7,412,520	\$ 6,050,389	\$ 4,505,527	\$ 2,652,551	\$ 1,426,598	\$ 1,057,715	\$ 1,018,372	\$ 1,421,151	\$ 3,950,883	\$ 7,355,157	\$ 10,420,882	\$ 56,600,806
12	Actual Usage /Test Year Existing Actual Base Rate Revenue / Test Year Existing	(2) - (6)	19,902,225	18,156,995	16,737,084	8,411,838	5,056,357	3,239,171	2,578,501	2,203,357	2,803,112	8,876,962	16,787,629	20,917,527	125,670,758
13	Actual Fixed Charge Revenue / Test Year Existing	(3) - (7)	\$ 11,069,164	\$ 9,201,681	\$ 8,457,284	\$ 5,099,098	\$ 3,683,872	\$ 2,922,766	\$ 2,692,396	\$ 2,545,130	\$ 2,728,150	\$ 5,314,659	\$ 9,189,474	\$ 11,483,269	\$ 74,386,943
14	Customer Decoupled Payments	(13) - (14)	\$ 9,457,214	\$ 7,593,958	\$ 6,843,662	\$ 3,526,383	\$ 2,115,787	\$ 1,341,412	\$ 1,114,873	\$ 971,208	\$ 1,150,500	\$ 3,739,257	\$ 7,618,177	\$ 9,909,898	\$ 55,382,328
15	Residential Revenue Per Customer Received	(15) / (9)	\$56.37	\$45.35	\$40.80	\$21.55	\$12.98	\$8.20	\$6.83	\$5.96	\$7.03	\$22.88	\$46.66	\$60.53	
16	Deferral - Surcharge (Rebate)	(12) - (15)	\$ (128,150)	\$ (181,437)	\$ (793,272)	\$ 979,144	\$ 536,764	\$ 85,185	\$ (57,158)	\$ 47,164	\$ 270,651	\$ 211,626	\$ (263,021)	\$ 510,984	\$ 1,218,479
17	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 5,955	\$ 8,430	\$ 36,859	\$ (43,234)	\$ (23,701)	\$ (3,761)	\$ 2,524	\$ (2,083)	\$ (11,951)	\$ (9,344)	\$ 11,614	\$ (22,562)	\$ (51,254)
18		FERC Rate	4.96%	4.96%	4.96%	4.75%	4.75%	4.75%	3.43%	3.43%	3.43%	3.25%	3.25%	3.25%	
19	Interest on Deferral	Avg Balance Calc	\$ (253)	\$ (864)	\$ (2,788)	\$ (2,326)	\$ 533	\$ 1,711	\$ 1,279	\$ 1,269	\$ 1,707	\$ 2,246	\$ 2,186	\$ 2,513	\$ 7,214
20	Monthly Residential Deferral Totals		\$ (122,449)	\$ (173,870)	\$ (759,201)	\$ 933,584	\$ 513,596	\$ 83,135	\$ (53,355)	\$ 46,350	\$ 260,407	\$ 204,528	\$ (249,221)	\$ 490,934	\$ 1,174,438
21	Cumulative Deferral (Rebate) Balance	Σ(17) ,(18) ,(20)	\$ (122,449)	\$ (296,319)	\$ (1,055,520)	\$ (121,936)	\$ 391,661	\$ 474,796	\$ 421,441	\$ 467,791	\$ 728,198	\$ 932,726	\$ 683,504	\$ 1,174,438	\$ 1,174,438

* As approved in Docket No. UG-190335, the Company is required to calculate decoupled revenue using YTD average customers, compare to what was recorded using monthly customer counts, and record the difference in December so that the annual decoupled revenue is based on YTD average customers. This amount includes that annual true-up that resulted in a decrease to decoupled revenue of \$19,742.07.

2020 NATURAL GAS DECOUPLING DEFERRAL CALCULATION - NON-RESIDENTIAL

Avista Utilities

Decoupling Mechanism - UG-170486 Base effective 5/1/2018, UG-190335 Base effective 4/1/2020 Development of WA Natural Gas Deferrals (Calendar Year 2020)

Line No.	Source	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Total	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
Non-Residential Group															
23	Actual Customers	Revenue System			3,153	3,122	3,159	3,148	3,122	3,151	3,156	3,158	3,173		
24	Actual Usage ("Therms)	Revenue System			3,634,382	2,904,968	1,882,576	1,780,378	1,674,515	2,068,491	4,988,126	5,823,340	7,851,509		
25	Actual Base Rate Revenue	Revenue System			\$ 1,271,852	\$ 1,057,694	\$ 769,948	\$ 753,247	\$ 745,621	\$ 839,523	\$ 1,642,483	\$ 1,906,840	\$ 2,470,331		
26	Actual Fixed Charge Revenue	Revenue System			\$ 322,894	\$ 336,113	\$ 340,494	\$ 339,112	\$ 336,676	\$ 340,191	\$ 340,207	\$ 339,539	\$ 341,752		
27	New Customers	Revenue System			41	38	38	38	42	37	36	44	42		
28	New Customer Usage (Therms)	Revenue System			108,540	55,253	35,573	22,680	15,266	17,847	28,994	73,866	142,469		
29	New Customer Base Rate Revenue	Revenue System			\$ 32,149	\$ 18,348	\$ 13,156	\$ 9,775	\$ 7,889	\$ 8,345	\$ 11,208	\$ 23,820	\$ 41,807		
30	New Customer Fixed Charge Revenue	Revenue System			\$ 4,090	\$ 3,928	\$ 4,109	\$ 4,087	\$ 4,252	\$ 3,980	\$ 3,829	\$ 3,860	\$ 4,510		
31	Test Year Existing Customers	(23) - (27)	3,142	3,158	3,147	3,112	3,084	3,121	3,110	3,080	3,114	3,114	3,131	37,433	
32	Monthly Decoupled Revenue per Customer	Attachment 5, Page 3	\$644.72	\$572.96	\$501.97	\$402.99	\$292.00	\$212.46	\$153.39	\$167.80	\$199.69	\$364.00	\$552.49	\$675.30	\$4,739.76
33	Decoupled Revenue	(31) x (32)	\$ 2,025,712	\$ 1,809,401	\$ 1,579,690	\$ 1,254,106	\$ 900,513	\$ 663,088	\$ 477,029	\$ 516,836	\$ 621,830	\$ 1,135,675	\$ 1,720,466	\$ 2,101,686 **	\$ 14,806,033
34	Actual Usage (Therms) / Test Year Existing Actual Base Rate Revenue / Test Year Existing	(24) - (28)	8,048,135	7,886,250	7,168,311	3,525,842	2,849,715	1,847,002	1,757,698	1,659,248	2,050,644	4,959,132	5,749,475	7,709,040	55,210,492
35	Actual Fixed Charge Revenue / Test Year Existing	(25) - (29)	\$ 2,616,090	\$ 2,269,383	\$ 2,087,429	\$ 1,239,703	\$ 1,039,346	\$ 756,791	\$ 743,471	\$ 737,732	\$ 831,177	\$ 1,631,275	\$ 1,883,020	\$ 2,428,524	\$ 18,263,942
36	Customer Decoupled Payments	(35) - (36)	\$ 2,309,327	\$ 1,960,689	\$ 1,779,803	\$ 920,899	\$ 707,160	\$ 420,406	\$ 408,447	\$ 405,308	\$ 494,966	\$ 1,294,897	\$ 1,547,342	\$ 2,091,282	\$ 14,340,526
38	Non-Residential Revenue Per Customer Rece	(37) / (31)	\$734.99	\$620.86	\$565.56	\$295.92	\$229.30	\$134.70	\$131.33	\$131.59	\$158.95	\$415.03	\$496.90	\$667.93	
39	Deferral - Surcharge (Rebate)	(33) - (37)	\$ (283,615)	\$ (151,287)	\$ (200,113)	\$ 333,207	\$ 193,352	\$ 242,682	\$ 68,582	\$ 111,528	\$ 126,864	\$ (159,222)	\$ 173,124	\$ 10,404	\$ 465,506
40	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 13,178	\$ 7,030	\$ 9,298	\$ (14,713)	\$ (8,537)	\$ (10,716)	\$ (3,028)	\$ (4,925)	\$ (5,602)	\$ 7,030	\$ (7,644)	\$ (459)	\$ (19,088)
41	FERC Rate	FERC Rate	4.96%	4.96%	4.96%	4.75%	4.75%	4.75%	3.43%	3.43%	3.43%	3.25%	3.25%	3.25%	
42	Interest on Deferral	Avg Balance Calc	\$ (559)	\$ (1,418)	\$ (2,117)	\$ (1,783)	\$ (794)	\$ 28	\$ 446	\$ 693	\$ 1,021	\$ 928	\$ 948	\$ 1,189	\$ (1,418)
43	Monthly Non-Residential Deferral Totals		\$ (270,996)	\$ (145,676)	\$ (192,931)	\$ 316,712	\$ 184,021	\$ 231,994	\$ 65,999	\$ 107,297	\$ 122,283	\$ (151,264)	\$ 166,428	\$ 11,133	\$ 445,001
44	Cumulative Deferral (Rebate) Balance	Σ((39) ,(40) ,(42))	\$ (270,996)	\$ (416,672)	\$ (609,603)	\$ (292,892)	\$ (108,870)	\$ 123,124	\$ 189,124	\$ 296,420	\$ 418,703	\$ 267,439	\$ 433,867	\$ 445,001	
45	Total Cumulative Deferral (Rebate)	(22) + (44)	\$ (393,444)	\$ (712,991)	\$ (1,665,123)	\$ (414,827)	\$ 282,791	\$ 597,920	\$ 610,564	\$ 764,211	\$ 1,146,901	\$ 1,200,165	\$ 1,117,372	\$ 1,619,439	

** As approved in Docket No. UG-190335, the Company is required to calculate decoupled revenue using YTD average customers, compare to what was recorded using monthly customer counts, and record the difference in December so that the annual decoupled revenue is based on YTD average customers. This amount includes that annual true-up that resulted in a decrease to decoupled revenue of \$12,689.42.

Docket No. UG-170486 Authorized Decoupling Baseline
EFFECTIVE THROUGH 3/31/2020

Avista Utilities
Natural Gas Decoupling Mechanism
Development of Decoupled Revenue by Rate Schedule - Natural Gas
Washington Docket No. UG-170486 Compliance Filing

	TOTAL	RESIDENTIAL SCHEDULE 101/102	GENERAL SVC. SCH. 111/112/116	LG. GEN. SVC. SCH. 121/122/126	INTERRUPTIBLE SCH 131	SCHEDULES 132	SCHEDULES 146 & 148	Schedule 132
1 Total Normalized 12 ME Dec 2016 Revenue	\$ 88,831,000	\$ 67,622,000	\$ 15,462,000	\$ 1,024,000	\$ -	\$ 190,000	\$ 4,533,000	\$ 190,000
2 Allowed Revenue Decrease (Attachment 2)	\$ (2,145,000)	\$ (1,663,000)	\$ (380,000)	\$ (25,000)	\$ -	\$ (5,000)	\$ (72,000)	\$ (5,000)
3 Allowed Base Rate Revenue	\$ 86,686,000	\$ 65,959,000	\$ 15,082,000	\$ 999,000	\$ -	\$ 185,000	\$ 4,461,000	\$ 185,000
4 Normalized Therms (12ME Dec 2016 Test Year)	252,141,683	119,446,617	47,951,720	4,115,331	-	901,267	79,726,748	901,267
5 Schedule 150 PGA Rates excluded from base rates	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	\$ -
6 Variable Gas Supply Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	\$ -
7 Delivery Revenue (Ln 3 - Ln 6)	\$ 82,040,000	\$ 65,959,000	\$ 15,082,000	\$ 999,000	\$ -	-	-	\$ 185,000
8 Customer Bills (12ME Dec 2016 Test Year)	1,881,282	1,847,462	32,983	273	0	24	540	24
9 Allowed Basic / Minimum Charges		\$9.50	\$97.25	\$240.44	\$0.00	-	-	\$ -
10 Basic Charge Revenue (Ln 8 * Ln 9)	\$ 20,824,126	\$ 17,550,889	\$ 3,207,597	\$ 65,640	\$ -	-	-	\$ -
11 Decoupled Revenue	\$ 61,215,874	\$ 48,408,111	\$ 11,874,403	\$ 933,360	\$ -	Excluded From Decoupling		\$ 185,000
12 Average Number of Customers (Line 8 / 12)		Residential 153,955	Non-Residential Group 2,771					
13 Annual Therms		119,446,617	52,067,051					
14 Basic Charge Revenues		\$ 17,550,889	\$ 3,273,237					
15 Customer Bills		1,847,462	33,256					
16 Average Basic Charge		\$9.50	\$98.43					

Attachment 5, Page 1 (UG-170486 Compliance Filing)

Avista Utilities
Natural Gas Decoupling Mechanism
Development of Decoupled Revenue Per Customer - Natural Gas
Washington Docket No. UG-170486 Compliance Filing

Line No.		Source	Residential Schedules*	Non-Residential Schedules**
	(a)	(b)	(c)	(d)
1	Decoupled Revenues	Attachment 5, Page 1	\$ 48,408,111	\$ 12,807,763
2	Test Year # of Customers 12 ME12.2016	Revenue Data	153,955	2,771
3	Decoupled Revenue Per Customer	(1) / (3)	\$ 314.43	\$ 4,621.52

*Rate Schedules 101, 102.

**Rate Schedules 111, 112, 116, 121, 122, 126, 131.

Attachment 5, Page 2 (UG-170486 Compliance Filing)

Revenues				
From Revenue Per Customer	\$	48,408,123	\$	12,807,772
From Basic Charges	\$	17,550,889	\$	3,273,237
From Gas Supply	\$	-	\$	-
Total	\$	65,959,012	\$	16,081,009

Docket No. UG-170486 Authorized Decoupling Baseline
EFFECTIVE THROUGH 3/31/2020

Avista Utilities
Natural Gas Decoupling Mechanism
'Development of Monthly Decoupled Revenue Per Customer - Natural Gas
Washington Docket No. UG-170486 Compliance Filing

Line No.	Source	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL	
	(a)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
1															
2	Natural Gas Delivery Volume														
3	<u>Residential*</u>														
4	- Weather-Normalized Therm Delivery Volume	Monthly Rate Year	21,124,002	16,814,801	13,702,397	8,379,182	4,880,475	3,154,867	2,296,193	2,357,534	3,002,764	7,503,054	14,548,064	21,683,284	119,446,617
5	- % of Annual Total	% of Total	17.68%	14.08%	11.47%	7.02%	4.09%	2.64%	1.92%	1.97%	2.51%	6.28%	12.18%	18.15%	100.00%
6															
7	<u>Non-Residential**</u>														
8	- Weather-Normalized Therm Delivery Volume	Monthly Rate Year	7,263,564	6,455,069	5,655,268	3,958,871	3,051,972	2,050,065	1,757,090	1,837,589	2,247,269	4,164,398	5,571,304	8,054,593	52,067,051
9	- % of Annual Total	% of Total	13.95%	12.40%	10.86%	7.60%	5.86%	3.94%	3.37%	3.53%	4.32%	8.00%	10.70%	15.47%	100.00%
10															
11	Monthly Decoupled Revenue Per Customer ("RPC")														
12	<u>Residential*</u>														
13	-UG-150205 Decoupled RPC	Attachment 5, P. 2 L. 3												\$ 314.43	
14	-Monthly Decoupled RPC	() x (13)	\$ 55.61	\$ 44.26	\$ 36.07	\$ 22.06	\$ 12.85	\$ 8.30	\$ 6.04	\$ 6.21	\$ 7.90	\$ 19.75	\$ 38.30	\$ 57.08	\$ 314.43
15															
16	<u>Non-Residential**</u>														
17	-UG-150205 Decoupled RPC	Attachment 5, P. 2 L. 3												\$ 4,621.52	
18	-Monthly Decoupled RPC	() x (17)	\$ 644.72	\$ 572.96	\$ 501.97	\$ 351.39	\$ 270.90	\$ 181.97	\$ 155.96	\$ 163.11	\$ 199.47	\$ 369.64	\$ 494.51	\$ 714.93	\$ 4,621.52
19															
20	*Rate Schedules 101, 102.														
21	**Rate Schedules 111, 112, 116, 121, 122, 126, 131.														

Attachment 5, Page 2 (UG-170486 Compliance Filing)

**AVISTA UTILITIES
REVENUE CONVERSION FACTOR
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2016
With Tax Reform
Washington Docket No. UG-170486 Compliance Filing**

<u>Line No.</u>	<u>Description</u>	<u>Factor</u>
1	Revenues	1.000000
	Expense:	
2	Uncollectibles	0.006183
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038282
6	Total Expense	<u>0.046465</u>
7	Net Operating Income Before FIT	0.953535
8	Federal Income Tax @ 21%	0.200242
9	REVENUE CONVERSION FACTOR	0.753293

(Per Order No. 6; UE-120437, dated 6/20/2012 - "hard" CF rounded to 6 digits)

Revised Conversion Factor per Bench Request 9, Attachment B Page 4

Attachment 5, Page 4 (UG-170486 Compliance Filing)

Docket No. UG-190335 Authorized Decoupling Baseline
EFFECTIVE BEGINNING 4/1/2020

Avista Utilities
Natural Gas Decoupling Mechanism
Development of Decoupled Revenue by Rate Schedule - Natural Gas
Washington Docket No. UG-190335 2018 Compliance Filing

	TOTAL	RESIDENTIAL SCHEDULE 101/102	GENERAL SVC. SCH. 111/112/116	LG. GEN. SVC. SCH. 121/122/126	INTERRUPTIBLE SCH 131	SCHEDULES 132	SCHEDULES 146 & 148	Schedule 132
1 Total Normalized 12 ME Dec 2018 Revenue	\$ 93,707,000	\$ 71,132,000	\$ 17,418,000	\$ -	\$ -	\$ 201,000	\$ 4,956,000	\$ 201,000
2 Allowed Revenue Decrease (Attachment 2)	\$ 8,000,000	\$ 6,187,000	\$ 1,515,000	\$ -	\$ -	\$ 17,000	\$ 281,000	\$ -
3 Allowed Base Rate Revenue	\$ 101,707,000	\$ 77,319,000	\$ 18,933,000	\$ -	\$ -	\$ 218,000	\$ 5,237,000	\$ 201,000
4 Normalized Therms (12ME Dec 2018 Test Year)	275,981,665	128,985,980	55,884,877	-	-	985,267	90,125,541	985,267
5 Schedule 150 PGA Rates excluded from base rates	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
6 Variable Gas Supply Revenue	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
7 Delivery Revenue (Ln 3 - Ln 6)	\$ 96,252,000	\$ 77,319,000	\$ 18,933,000	\$ -	\$ -			\$ 201,000
8 Customer Bills (12ME Dec 2018 Test Year)	1,978,935	1,941,495	36,876	0	0	24	540	24
9 Allowed Basic / Minimum Charges		\$9.50	\$107.56	\$0.00	\$0.00			\$ -
10 Basic Charge Revenue (Ln 8 * Ln 9)	\$ 22,410,585	\$ 18,444,203	\$ 3,966,383	\$ -	\$ -			\$ -
11 Decoupled Revenue	\$ 73,841,415	\$ 58,874,798	\$ 14,966,617	\$ -	\$ -	Excluded From Decoupling		\$ 201,000
		Residential	Non-Residential Group					
12 Average Number of Customers (Line 8 / 12)		161,791	3,073					
13 Annual Therms		128,985,980	55,884,877					
14 Basic Charge Revenues		\$ 18,444,203	\$ 3,966,383					
15 Customer Bills		1,941,495	36,876					
16 Average Basic Charge		\$9.50	\$107.56					

Attachment 4, Page 1 (UG-190334 Compliance Filing)

Avista Utilities
Natural Gas Decoupling Mechanism
Development of Decoupled Revenue Per Customer - Natural Gas
Washington Docket No. UG-190335 2018 Compliance Filing

Line No.		Source	Residential Schedules*	Non-Residential Schedules**
	(a)	(b)	(c)	(d)
1	Decoupled Revenues	Attachment 4, Page 1	\$ 58,874,798	\$ 14,966,617
2	Test Year # of Customers 12 ME12.2018	Revenue Data	161,791	3,073
3	Decoupled Revenue Per Customer	(1) / (3)	\$ 363.89	\$ 4,870.36

*Rate Schedules 101, 102.

**Rate Schedules 111, 112, 116, 131.

Attachment 4, Page 2 (UG-190334 Compliance Filing)

Revenues			
From Revenue Per Customer	\$	58,874,218	\$ 14,966,616
From Basic Charges	\$	18,444,203	\$ 3,966,383
From Gas Supply	\$	-	\$ -
Total	\$	77,318,420	\$ 18,932,999

Docket No. UG-190335 Authorized Decoupling Baseline
EFFECTIVE BEGINNING 4/1/2020

Avista Utilities
Natural Gas Decoupling Mechanism
'Development of Monthly Decoupled Revenue Per Customer - Natural Gas
Washington Docket No. UG-190335 2018 Compliance Filing

Line No.	Source	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
1															
2	<u>Natural Gas Delivery Volume</u>														
3	<u>Residential*</u>														
4	- Weather-Normalized Therm Delivery Volume	Monthly Rate Year	22,749,974	17,283,080	15,602,673	9,757,851	5,768,557	3,089,807	2,296,430	2,216,074	3,080,268	8,570,192	15,967,978	22,603,095	128,985,980
5	- % of Annual Total	% of Total	17.64%	13.40%	12.10%	7.57%	4.47%	2.40%	1.78%	1.72%	2.39%	6.64%	12.38%	17.52%	100.00%
6															
7	<u>Non-Residential**</u>														
8	- Weather-Normalized Therm Delivery Volume	Monthly Rate Year	7,868,880	7,414,471	5,947,209	4,624,107	3,350,493	2,437,872	1,760,019	1,925,465	2,291,323	4,176,693	6,339,583	7,748,763	55,884,877
9	- % of Annual Total	% of Total	14.08%	13.27%	10.64%	8.27%	6.00%	4.36%	3.15%	3.45%	4.10%	7.47%	11.34%	13.87%	100.00%
10															
11	<u>Monthly Decoupled Revenue Per Customer ("RPC")</u>														
12	<u>Residential*</u>														
13	-UG-190335Decoupled RPC	Attachment 5, P. 2 L. 3													\$ 363.89
14	-Monthly Decoupled RPC	() x (13)	\$ 64.18	\$ 48.76	\$ 44.02	\$ 27.53	\$ 16.27	\$ 8.72	\$ 6.48	\$ 6.25	\$ 8.69	\$ 24.18	\$ 45.05	\$ 63.77	\$ 363.89
15															
16	<u>Non-Residential**</u>														
17	-UG-190335 Decoupled RPC	Attachment 5, P. 2 L. 3													\$ 4,870.36
18	-Monthly Decoupled RPC	() x (17)	\$ 685.77	\$ 646.17	\$ 518.30	\$ 402.99	\$ 292.00	\$ 212.46	\$ 153.39	\$ 167.80	\$ 199.69	\$ 364.00	\$ 552.49	\$ 675.30	\$ 4,870.36
19															
20	*Rate Schedules 101, 102.														
21	**Rate Schedules 111, 112, 116, 131.														

Attachment 4, Page 3 (UG-190334 Compliance Filing)

AVISTA UTILITIES
REVENUE CONVERSION FACTOR
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2018

Washington Docket No. UG-190335 2018 Compliance Filing

<u>Line No.</u>	<u>Description</u>	<u>Factor</u>
1	Revenues	1.000000
	Expense:	
2	Uncollectibles	0.003781
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038374
6	Total Expense	<u>0.044155</u>
7	Net Operating Income Before FIT	0.955845
8	Federal Income Tax @ 21%	0.200727
9	REVENUE CONVERSION FACTOR	0.755118

(Per Order No. 6; UE-120437, dated 6/20/2012 - "hard" CF rounded to 6 digits)

Attachment 4, Page 4 (UG-190334 Compliance Filing)

Docket No. UG-190335 Annual Average Customer Adjustment Calculation
EFFECTIVE BEGINNING 4/1/2020

Purpose: As required by UG-190335 (UE-190222, consolidated) paragraph 111, the Company is required to calculate decoupled revenue using YTD average customers, compare to what was recorded using monthly customer counts, and record the difference so that the annual decoupled revenue is based on YTD average customers.

Procedure: Separately for residential and non-residential, calculated YTD average decoupled (test year existing) customers and multiplied that by the sum of decoupled revenue per customer by month to calculate total decoupled revenue for the period based on YTD average customers (for 2020, the YTD was from April through December as the order was effective 4/1/2020). This was compared to the amount recorded using monthly decoupled customers and monthly decoupled revenue per customer. The difference was recorded with the monthly decoupled revenue for December 2020.

Residential

Average Decoupled Customers (average of line 9 in Deferral Calc for April-Dec 2020)	163,381
Sum of Decoupled Revenue per Customer (sum of line 10 in Deferral Calc for April-Dec 2020)	\$ 206.93
Total Decoupled Revenue using Average Decoupled Customers	\$ 33,808,833.58
Less April - November Decoupled Revenue (sum of line 11 in Deferral Calc for April-Nov 2020)	23,387,952.06
Decoupled Revenue to record for December to reflect true-up	\$ 10,420,881.52

December Decoupled Customers (line 9, column n in Deferral Calc)	163,731
December Decoupled Revenue per Customer (line 10, column n in Deferral Calc)	\$ 63.77
Total Decoupled Revenue for December using monthly decoupled customers	\$ 10,440,623.59

Net increase/(decrease) to Decoupled Revenue due to Average Calculation \$ (19,742.07)

Non-Residential

Average Decoupled Customers (average of line 33 in Deferral Calc for April-Dec 2020)	3,110
Sum of Decoupled Revenue per Customer (sum of line 34 in Deferral Calc for April-Dec 2020)	\$ 3,020.12
Total Decoupled Revenue using Average Decoupled Customers	\$ 9,391,229.07
Less April - November Decoupled Revenue (sum of line 35 in Deferral Calc for April-Nov 2020)	7,289,542.62
Decoupled Revenue to record for December to reflect true-up	\$ 2,101,686.45

December Decoupled Customers (line 33, column n in Deferral Calc)	3,131
December Decoupled Revenue per Customer (line 34, column n in Deferral Calc)	\$ 675.30
Total Decoupled Revenue for December using monthly decoupled customers	\$ 2,114,375.87

Net increase/(decrease) to Decoupled Revenue due to Average Calculation \$ (12,689.42)