

**Avista Utilities**  
**Natural Gas Decoupling Mechanism**  
**Development of Decoupled Revenue by Rate Schedule - Natural Gas RY1**  
**Washington Docket No. UG-240007 Compliance Filing**

	TOTAL	RESIDENTIAL SCHEDULE 101	GENERAL SVC. SCH. 111/112/116	INTERRUPTIBLE SCH 131	SCHEDULES 132	SCHEDULES 146 & 148
1 Total Normalized 12 ME June 2023 Revenue	\$ 126,976,000	\$ 97,110,000	\$ 23,834,000	\$ -	\$ 639,000	\$ 5,393,000
2 Allowed Revenue Increase Year 1 (Attachment 2)	\$ 14,158,000	\$ 10,971,000	\$ 2,693,000	\$ -	\$ 72,000	\$ 422,000
3 Proposed Base Rate Revenue	\$ 141,134,000	\$ 108,081,000	\$ 26,527,000	\$ -	\$ 711,000	\$ 5,815,000
4 Normalized Therms (12ME June 2023 Test Year)	290,871,735	136,106,733	65,945,772	-	2,692,866	86,126,364
5 Schedule 150 PGA Rates excluded from base rates		\$ -	\$ -	\$ -		
6 Variable Gas Supply Revenue	\$ -	\$ -	\$ -	\$ -		
7 Delivery Revenue (Ln 3 - Ln 6)	\$ 134,608,000	\$ 108,081,000	\$ 26,527,000	\$ -		
8 Customer Bills (12ME June 2023 Test Year)	2,119,401	2,077,306	41,579	-	48	468
9 Allowed Basic / Minimum Charges		\$10.50	\$145.49	\$0.00		
10 Basic Charge Revenue (Ln 8 * Ln 9)	\$ 27,861,042	\$ 21,811,713	\$ 6,049,329	\$ -		
11 Decoupled Revenue	\$ 106,746,958	\$ 86,269,287	\$ 20,477,671	\$ -	Excluded From Decoupling	
		Residential	Non-Residential Group			
12 Average Number of Customers (Line 8 / 12)		173,109	3,465			
13 Annual Therms		136,106,733	65,945,772			
14 Basic Charge Revenues		\$ 21,811,713	\$ 6,049,329			
15 Customer Bills		2,077,306	41,579			
16 Average Basic Charge		\$10.50	\$145.49			

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Line No.	Source	Residential Schedules*	Non-Residential Schedules**
(a)	(b)	(c)	(d)
1	Decoupled Revenues	Attachment 4, Page 1	\$ 86,269,287 \$ 20,477,671
2	Test Year # of Customers 12 ME 06.2023	Revenue Data	173,109 3,465
3	Decoupled Revenue Per Customer	(1) / (2)	\$ 498.35 \$ 5,910.00

\*Rate Schedule 101

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

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**'Development of Monthly Decoupled Revenue Per Customer - Natural Gas**  
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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	<b>Natural Gas Delivery Volume</b>														
3	<u>Residential*</u>														
4	- Weather-Normalized Therm Delivery Volume	Monthly Rate Year	23,511,400	20,023,563	14,978,185	10,592,623	5,953,608	3,265,072	2,340,356	2,214,757	3,896,096	8,976,904	16,830,614	23,523,555	136,106,732
5	- % of Annual Total	% of Total	17.27%	14.71%	11.00%	7.78%	4.37%	2.40%	1.72%	1.63%	2.86%	6.60%	12.37%	17.28%	100.00%
6															
7	<u>Non-Residential**</u>														
8	- Weather-Normalized Therm Delivery Volume	Monthly Rate Year	10,338,007	8,175,841	7,368,934	5,107,834	3,767,229	2,594,946	2,071,569	1,927,394	2,747,811	5,514,239	6,962,537	9,369,435	65,945,774
9	- % of Annual Total	% of Total	15.68%	12.40%	11.17%	7.75%	5.71%	3.93%	3.14%	2.92%	4.17%	8.36%	10.56%	14.21%	100.00%
10															
11	<b>Monthly Decoupled Revenue Per Customer ("RPC")</b>														
12	<u>Residential*</u>														
13	-UG-240007 Decoupled RPC	Attachment 4, P. 2 L. 3													\$ 498.35
14	-Monthly Decoupled RPC	(5) x (13)	\$ 86.09	\$ 73.32	\$ 54.84	\$ 38.78	\$ 21.80	\$ 11.95	\$ 8.57	\$ 8.11	\$ 14.27	\$ 32.87	\$ 61.62	\$ 86.13	\$ 498.35
15															
16	<u>Non-Residential**</u>														
17	-UG-240007 Decoupled RPC	Attachment 4, P. 2 L. 3													\$ 5,910.00
18	-Monthly Decoupled RPC	(9) x (17)	\$ 926.48	\$ 732.71	\$ 660.40	\$ 457.76	\$ 337.62	\$ 232.56	\$ 185.65	\$ 172.73	\$ 246.26	\$ 494.18	\$ 623.98	\$ 839.68	\$ 5,910.00
19															
20	*Rate Schedule 101														
21	**Rate Schedules 111, 112, 116, 131.														

**AVISTA UTILITIES  
REVENUE CONVERSION FACTOR  
WASHINGTON NATURAL GAS  
TWELVE MONTHS ENDED JUNE 30, 2023  
Washington Docket No. UG-240007 Compliance Filing**

<u>Line No.</u>	<u>Description</u>	<u>Factor</u>
1	<b>Revenues</b>	1.000000
	<b>Expense:</b>	
2	Uncollectibles	0.004951
3	Commission Fees	0.004000
4	Washington Excise Tax	0.038329
6	Total Expense	<u>0.047280</u>
7	Net Operating Income Before FIT	0.952720
8	Federal Income Tax @ 21%	0.200071
9	REVENUE CONVERSION FACTOR	0.752649

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