

ATTACHMENT 5

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-170485

DOCKET NO. UG-170486

(consolidated)

AVISTA CORPORATION

COMPLIANCE FILING

NATURAL GAS DECOUPLING BASELINE CALCULATIONS

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	L.G. GEN. SVC. SCH. 121/122/126	INTERRUPTIBLE SCH 131	SCHEDULES 132	SCHEDULES 146 & 148
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
2 Allowed Revenue Decrease (Attachment 2)	\$ (2,145,000)	\$ (1,663,000)	\$ (380,000)	\$ (25,000)	\$ -	\$ (5,000)	\$ (72,000)
3 Allowed Base Rate Revenue	\$ 86,686,000	\$ 65,959,000	\$ 15,082,000	\$ 999,000	\$ -	\$ 185,000	\$ 4,461,000
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
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	\$ -	-	-
8 Customer Bills (12ME Dec 2016 Test Year)	1,881,282	1,847,462	32,983	273	0	24	540
9 Allowed Basic / Minimum Charges	\$9.50	\$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	-
		Residential	Non-Residential Group				
12 Average Number of Customers (Line 8 / 12)		153,955	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				

Avista Utilities
Natural Gas Decoupling Mechanism
Development of Decoupled Revenue Per Customer - Natural Gas
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Line No.	(a)	(b)	(c)	(d)
		Source	Residential Schedules*	Non-Residential Schedules**
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) / (2)	\$ 314.43	\$ 4,621.52

*Rate Schedules 101, 102.

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

Avista Utilities
Natural Gas Decoupled Revenue 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	<i>Residential*</i>													
4	- Weather-Normalized Therm Delivery Volume	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	17.68%	14.08%	11.47%	7.02%	4.09%	2.64%	1.92%	1.97%	2.51%	6.28%	12.18%	18.13%	100.00%
6														
7	<i>Non-Residential**</i>													
8	- Weather-Normalized Therm Delivery Volume	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	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	<i>Residential*</i>													
13	-UG-150205 Decoupled RPC													
14	-Monthly Decoupled RPC	\$ 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	<i>Non-Residential**</i>													
17	-UG-150205 Decoupled RPC													
18	-Monthly Decoupled RPC	\$ 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.													

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

Line No.	Description	Factor
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