

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION  
COMMISSION

DOCKET NO. UE-200900

DOCKET NO. UG-200901

DOCKET NO. UE-200894

(consolidated)

AVISTA CORPORATION

COMPLIANCE FILING

**Attachment 4 - Natural Gas Decoupling Baseline Calculations**

**Avista Utilities**  
**Natural Gas Decoupling Mechanism**  
**Development of Decoupled Revenue by Rate Schedule - Natural Gas**  
**Washington Docket No. UG-200901 Compliance Filing**

	TOTAL	RESIDENTIAL SCHEDULE 101/102	GENERAL SVC. SCH. 111/112/116	LG. GEN. SVC. SCH. 126	INTERRUPTIBLE SCH 131	SCHEDULES 132	SCHEDULES 146 & 148
1 Total Normalized 12 ME Dec 2019 Revenue	\$ 105,173,000	\$ 79,469,000	\$ 20,145,000	\$ -	\$ -	\$ 217,000	\$ 5,342,000
2 Allowed Revenue Increase (Attachment 2)	\$ 8,078,000	\$ 7,345,000	\$ 393,000	\$ -	\$ -	\$ 9,000	\$ 331,000
3 Proposed Base Rate Revenue	\$ 113,251,000	\$ 86,814,000	\$ 20,538,000	\$ -	\$ -	\$ 226,000	\$ 5,673,000
4 Normalized Therms (12ME Dec 2019 Test Year)	287,415,989	132,095,604	60,325,922	-	-	993,200	94,001,263
5 Schedule 150 PGA Rates excluded from base rates	\$ -	\$ -	\$ -	\$ -	\$ -		
6 Variable Gas Supply Revenue	\$ -	\$ -	\$ -	\$ -	\$ -		
7 Delivery Revenue (Ln 3 - Ln 6)	\$ 107,352,000	\$ 86,814,000	\$ 20,538,000	\$ -	\$ -		
8 Customer Bills (12ME Dec 2019 Test Year)	2,022,133	1,984,339	37,254	0	0	24	516
9 Allowed Basic / Minimum Charges		\$9.50	\$119.44	\$0.00	\$0.00		
10 Basic Charge Revenue (Ln 8 * Ln 9)	\$ 23,300,838	\$ 18,851,221	\$ 4,449,618	\$ -	\$ -		
11 Decoupled Revenue	\$ 84,051,162	\$ 67,962,780	\$ 16,088,382	\$ -	\$ -	Excluded From Decoupling	
		Residential	Non-Residential Group				
12 Average Number of Customers (Line 8 / 12)		165,362	3,105				
13 Annual Therms		132,095,604	60,325,922				
14 Basic Charge Revenues		\$ 18,851,221	\$ 4,449,618				
15 Customer Bills		1,984,339	37,254				
16 Average Basic Charge		\$9.50	\$119.44				

**Avista Utilities**  
**Natural Gas Decoupling Mechanism**  
**Development of Decoupled Revenue Per Customer - Natural Gas**  
**Washington Docket No. UG-200901 Compliance Filing**

Line No.	Source	Residential Schedules*	Non-Residential Schedules**
(a)	(b)	(c)	(d)
1	Decoupled Revenues	Attachment 4, Page 1	\$ 67,962,780 \$ 16,088,382
2	Test Year # of Customers 12 ME12.2019	Revenue Data	165,362 3,105
3	Decoupled Revenue Per Customer	(1) / (2)	\$ 410.99 \$ 5,182.28

\*Rate Schedules 101, 102.

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

**Avista Utilities**  
**Natural Gas Decoupling Mechanism**  
**'Development of Monthly Decoupled Revenue Per Customer - Natural Gas**  
**Washington Docket No. UG-200901 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	<b>Natural Gas Delivery Volume</b>														
3	<u>Residential*</u>														
4	- Weather-Normalized Therm Delivery Volume	Monthly Rate Year	22,053,451	17,838,631	15,392,331	9,335,434	6,176,185	3,137,238	2,719,096	2,706,113	2,771,534	10,154,966	17,140,392	22,670,233	132,095,604
5	- % of Annual Total	% of Total	16.70%	13.50%	11.65%	7.07%	4.68%	2.37%	2.06%	2.05%	2.10%	7.69%	12.98%	17.16%	100.00%
6															
7	<u>Non-Residential**</u>														
8	- Weather-Normalized Therm Delivery Volume	Monthly Rate Year	8,577,346	7,573,569	6,130,350	4,993,382	3,224,280	2,598,074	2,115,989	2,178,138	2,697,188	4,650,252	6,926,057	8,661,298	60,325,922
9	- % of Annual Total	% of Total	14.22%	12.55%	10.16%	8.28%	5.34%	4.31%	3.51%	3.61%	4.47%	7.71%	11.48%	14.36%	100.00%
10															
11	<b>Monthly Decoupled Revenue Per Customer ("RPC")</b>														
12	<u>Residential*</u>														
13	-UG-200901 Decoupled RPC	Attachment 5, P. 2 L. 3													\$ 410.99
14	-Monthly Decoupled RPC	(5) x (13)	\$ 68.62	\$ 55.50	\$ 47.89	\$ 29.05	\$ 19.22	\$ 9.76	\$ 8.46	\$ 8.42	\$ 8.62	\$ 31.60	\$ 53.33	\$ 70.53	\$ 410.99
15															
16	<u>Non-Residential**</u>														
17	-UG-200901 Decoupled RPC	Attachment 5, P. 2 L. 3													\$ 5,182.28
18	-Monthly Decoupled RPC	(9) x (17)	\$ 736.83	\$ 650.61	\$ 526.63	\$ 428.95	\$ 276.98	\$ 223.19	\$ 181.77	\$ 187.11	\$ 231.70	\$ 399.48	\$ 594.98	\$ 744.05	\$ 5,182.28
19															
20	*Rate Schedules 101, 102.														
21	**Rate Schedules 111, 112, 116, 131.														

**AVISTA UTILITIES  
REVENUE CONVERSION FACTOR  
WASHINGTON NATURAL GAS  
TWELVE MONTHS ENDED DECEMBER 31, 2019  
Washington Docket No. UG-200901 Compliance Filing**

<u>Line No.</u>	<u>Description</u>	<u>Factor</u>
1	<b>Revenues</b>	1.000000
	<b>Expense:</b>	
2	Uncollectibles	0.003326
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038392
6	Total Expense	<u>0.043718</u>
7	Net Operating Income Before FIT	0.956282
8	Federal Income Tax @ 21%	0.200819
9	REVENUE CONVERSION FACTOR	0.755463

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