2016

Tariffs

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By

Kelly Norwood,

Vice President, State & Federal Regulation



SCHEDULE 101

GENERAL SERVICE - FIRM - IDAHO

AVAILABLE:

To Customers in the State of Idaho where Company has natural gas service available.

APPLICABLE:

To firm gas service for any purpose when all such service used on the premises is supplied at one point of delivery through a single meter.

MONTHLY RATE: Per Meter
Per Month

Basic charge \$8.00

Charge Per Therm:

Base Rate 44.391¢

OTHER CHARGES:

Schedule 150 - Purchase Gas Cost Adjustment 49.286¢
Schedule 155 - Gas Rate Adjustment (03.056¢)
Schedule 197 - Earnings Test Deferral Rebate (00.268¢)
Schedule 158 - Tax Adjustment Check Municipal Fee

Total Billing Rate *

90.353¢

Minimum Charge: \$8.00

SPECIAL TERMS AND CONDITIONS:

Service under this schedule is subject to the Rules and Regulations contained in this tariff.

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Kelly O. Norwood

,Vice-President, State & Federal Regulation



^{*} The rates shown above as "Other Charges" may not always reflect the actual rate as this base tariff sheet cannot be updated when suspended as part of a general rate filing. The Total Billing Rate shown above does not include municipal fees, and is therefore subject to the provisions of Tax Adjustment Schedule 158. See the corresponding rate schedules under Other Charges for the actual rates in effect.

SCHEDULE 111 LARGE GENERAL SERVICE - FIRM - IDAHO

AVAILABLE:

To Customers in the State of Idaho where Company has natural gas service available.

APPLICABLE:

To firm gas service for any purpose, subject to execution of a service agreement for a term of one year or longer. All such service used on the premises shall be supplied at one point of delivery through a single meter.

DEFINITIONS:

Schedule 150 - Purchased Gas Cost Adjustment

Schedule 155 – Gas Rate Adjustment

Schedule 197 – Earnings Test Deferral Rebate

MONTHLY RATE:

	Base Rate	Schedule 150	Schedule 155	Schedule 197	Billing Rate*
First 200	48.395¢	49.286¢	(03.056¢)	(00.268¢)	94.357¢
Next 800	32.790¢	49.286¢	(03.056¢)	(00.268¢)	78.752¢
Next 9,000	24.405¢	49.286¢	(03.056¢)	(00.268¢)	70.367¢
All over	18.862¢	49.286¢	(03.056¢)	(00.268¢)	64.824¢

^{*} The rates shown above as "Other Charges" may not always reflect the actual rate as this base tariff sheet cannot be updated when suspended as part of a general rate filing. The Total Billing Rate shown above does not include municipal fees, and is therefore subject to the provisions of Tax Adjustment Schedule 158. See the corresponding rate schedules under Other Charges for the actual rates in effect.

Minimum Charge: \$96.79 The minimum charge calculation is based solely on the base rate per therm noted above and is not inclusive of the adder schedules.

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Kelly Norwood

, Vice-President, State & Federal Regulation



SCHEDULE 112

LARGE GENERAL SERVICE - FIRM - IDAHO

AVAILABLE:

To Customers in the State of Idaho where Company has natural gas service available. Customers taking service under this Schedule beginning on or after March 1, 2002 must have been previously served under Schedule 146 – Transportation Service for Customer–Owned Gas.

APPLICABLE:

To firm gas service for any purpose, subject to execution of a service agreement for a term of one year or longer. All such service used on the premises shall be supplied at one point of delivery through a single meter.

DEFINITIONS:

Schedule 150 – Purchased Gas Cost Adjustment Schedule 197 – Earnings Test Deferral Rebate

MONTHLY RATE:

	Base	Schedule	Schedule	Billing
	Rate	150	197	Rate*
First 200	48.395¢	49.286¢	(00.268¢)	97.413¢
Next 800	32.790¢	49.286¢	(00.268¢)	81.808¢
Next 9,000	24.405¢	49.286¢	(00.268¢)	73.423¢
All over	18.862¢	49.286¢	(00.268¢)	67.880¢

^{*} The rates shown above as "Other Charges" may not always reflect the actual rate as this base tariff sheet cannot be updated when suspended as part of a general rate filing. The Total Billing Rate shown above does not include municipal fees, and is therefore subject to the provisions of Tax Adjustment Schedule 158. See the corresponding rate schedules under Other Charges for the actual rates in effect.

Minimum Charge: \$ 96.79 The minimum charge calculation is based solely on the base rate per therm noted above and is not inclusive of the adder schedules.

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Kelly O. Norwood

, Vice President, State & Federal Regulation

SCHEDULE 131

INTERRUPTIBLE SERVICE - IDAHO

AVAILABLE:

To Customers in the State of Idaho whose requirements exceed 250,000 therms of gas per year and who comply with the Special Terms and Conditions set forth below, provided: (1) A volume of off-peak interruptible gas for the service requested is available to the Company and, (2) The Company's existing distribution system has capacity, in excess of its existing requirements for firm gas service, adequate for the service requested by Customer.

APPLICABLE:

MONTHLY RATE:

To interruptible gas service for any purpose subject to provisions of a service agreement for a term of one year or longer. All such service used on the premises shall be supplied at one point of delivery and metering.

	Per Month
Charge Per Therm:	
Base Rate	22.415¢
OTHER CHARGES: Schedule 150 - Purchase Gas Cost Adjustment Schedule 155 - Gas Rate Adjustment Schedule 197 - Earnings Test Deferral Rebate Schedule 158 - Tax Adjustment	38.510¢ (00.923¢) (00.268¢) Check Municipal Fee

Total Billing Rate *

59.734¢

Per Meter

* The rates shown above as "Other Charges" may not always reflect the actual rate as this base tariff sheet cannot be updated when suspended as part of a general rate filing. The Total Billing Rate shown above does not include municipal fees, and is therefore subject to the provisions of Tax Adjustment Schedule 158. See the corresponding rate schedules under Other Charges for the actual rates in effect.

ANNUAL MINIMUM:

Each Customer shall be subject to an Annual Minimum Deficiency Charge if their gas usage during the prior year did not equal or exceed 250,000 therms. Such annual Minimum Deficiency Charge shall be determined by subtracting the Customer's actual usage for the twelve-month period ending each August from 250,000 therms multiplied by 22.415¢ per therm.

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Kelly O. Norwood, Vice President, State & Federal Regulation

Exhibit No. 15 Case No. AVU-G-15-01 P. Ehrbar, Avista Schedule 5, Page 6 of 20

SCHEDULE 132

INTERRUPTIBLE SERVICE - IDAHO

AVAILABLE:

To Customers in the State of Idaho whose requirements exceed 250,000 therms of gas per year and who comply with the Special Terms and Conditions set forth below, provided: (1) A volume of off-peak interruptible gas for the service requested is available to the Company and, (2) The Company's existing distribution system has capacity, in excess of its existing requirements for firm gas service, adequate for the service requested by Customer. Customers taking service under this Schedule beginning on or after March 1, 2002 must have been previously served under Schedule 146 – Transportation Service for Customer-Owned Gas.

APPLICABLE:

To interruptible gas service for any purpose subject to provisions of a service agreement for a term of one year or longer. All such service used on the premises shall be supplied at one point of delivery and metering.

MON	THL	Y R/	ΑΤΙ	E:

Per Meter

Per Month

Charge Per Therm:

Base Rate

22.415¢

OTHER CHARGES:

Schedule 150 - Purchase Gas Cost Adjustment	38.510¢
Schedule 197 - Earnings Test Deferral Rebate	(00.268¢)
Schedule 158 - Tax Adjustment	Check Municipal Fee

Total Billing Rate *

60.657¢

ANNUAL MINIMUM:

Each Customer shall be subject to an Annual Minimum Deficiency Charge if their gas usage during the prior year did not equal or exceed 250,000 therms. Such annual Minimum Deficiency Charge shall be determined by subtracting the Customer's actual usage for the twelve-month period ending each August from 250,000 therms multiplied by 22.415¢ per therm.

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By

Avista Utilities

Kelly O. Norwood

, Vice President, State & Federal Regulation

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^{*} The rates shown above as "Other Charges" may not always reflect the actual rate as this base tariff sheet cannot be updated when suspended as part of a general rate filing. The Total Billing Rate shown above does not include municipal fees, and is therefore subject to the provisions of Tax Adjustment Schedule 158. See the corresponding rate schedules under Other Charges for the actual rates in effect

SCHEDULE 146

TRANSPORTATION SERVICE FOR CUSTOMER-OWNED GAS - IDAHO

AVAILABLE:

To Commercial and Industrial Customers in the State of Idaho whose requirements exceed 250,000 therms of gas per year provided that the Company's existing distribution system has capacity adequate for the service requested by Customer.

APPLICABLE:

To transportation service for a Customer-owned supply of natural gas from the Company's point of interconnection with its Pipeline Transporter to the Company's point of interconnection with the Customer. Service shall be supplied at one point of delivery and metering for use by a single customer.

MONTHLY RATE:

\$400.00 Customer Charge, plus

Charge Per Therm:

Base Rate

12.523¢

OTHER CHARGES:

Schedule 197 - Earnings Test Deferral Rebate

Schedule 158 - Tax Adjustment

(00.268¢)Check Municipal Fee

Total Billing Rate *

12.255¢

ANNUAL MINIMUM:

\$36,108 unless a higher minimum is required under contract to cover special conditions.

* The rates shown above as "Other Charges" may not always reflect the actual rate as this base tariff sheet cannot be updated when suspended as part of a general rate filing. The Total Billing Rate shown above does not include municipal fees, and is therefore subject to the provisions of Tax Adjustment Schedule 158. See the corresponding rate schedules under Other Charges for the actual rates in effect.

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Kelly O. Norwood , Vice President, State & Federal Regulation



SCHEDULE 175 FIXED COST ADJUSTMENT MECHANISM – NATURAL GAS

PURPOSE:

This Schedule establishes balancing accounts and implements an annual Fixed Cost Adjustment ("FCA") rate mechanism that separates the recovery of the Company's Commission authorized revenues from therm sales to customers served under the applicable natural gas service schedules.

APPLICABLE:

To Customers in the State of Idaho where the Company has natural gas service available. This schedule shall be applicable to all retail customers taking service under Schedules 101, 111, 112, 131, and 132. This Schedule does not apply to Schedule 146 customers (Transportation Service For Customer-Owned Gas) or Schedule 148 customers (Special Contracts). Applicable Customers will be segregated into two (2) distinct Rate Groups:

Group 1 – Schedule 101

Group 2 – Schedules 111, 112, 131, and 132

MONTHLY RATE:

Group 1 – \$0.00000 per therm Group 2 – \$0.00000 per therm

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SCHEDULE 175A FIXED COST ADJUSTMENT MECHANISM – NATURAL GAS (continued)

DESCRIPTION OF THE NATURAL GAS FCA MECHANISM:

Calculation of Monthly Allowed Delivery Revenue Per Customer:

- <u>Step 1</u> Determine the Total Delivery Revenue The Total Delivery Revenue is equal to the final approved base rate revenue (excluding natural gas costs) approved in the Company's last general rate case, individually for each Rate Schedule.
- <u>Step 2</u> Remove Basic Charge Revenue included in the Delivery Revenue is revenue recovered from customers in Basic and Minimum charges ("Fixed Charges"). Because the FCA mechanism only tracks revenue that varies with customer energy usage, the revenue from Fixed Charges is removed. The number of Customer Bills in the test period, multiplied by the applicable Fixed Charges determines the total Fixed Charge revenue by rate schedule.
- <u>Step 3</u> Determine Allowed FCA Revenue Allowed FCA Revenue is equal to the Delivery Revenue (Step 1) minus the Basic Charge Revenue (Step 2).
- <u>Step 4</u> Determine the Allowed FCA Revenue per Customer To determine the annual per customer Allowed FCA Revenue, divide the Allowed FCA Revenue (by Rate Group) by the Rate Year number of Customers (by Rate Group) to determine the annual Allowed FCA Revenue per Customer (by Rate Group).
- <u>Step 5</u> Determine the Monthly Allowed FCA Revenue per Customer to determine the monthly Allowed FCA Revenue per customer, the annual Allowed FCA Revenue per customer is shaped based on the monthly therm usage from the rate year. The mechanism uses the resulting monthly percentage of usage by month and multiplied that by the annual Allowed FCA Revenue per Customer to determine the 12 monthly values.

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Kelly Norwood, Vice President, State & Federal Regulation

SCHEDULE 175B FIXED COST ADJUSTMENT MECHANISM – NATURAL GAS (continued)

Calculation of Monthly FCA Deferral:

- Step 1 Determine the actual number of customers each month.
- <u>Step 2</u> Multiply the actual number of customers by the applicable monthly Allowed FCA Revenue per Customer. The result of this calculation is the total Allowed FCA Revenue for the applicable month.
- <u>Step 3</u> Determine the actual revenue collected in the applicable month.
- <u>Step 4</u> Calculate the amount of fixed charge revenues included in total actual monthly revenues.
- <u>Step 5</u> Subtract the basic charge revenue (Step 4) from the total actual monthly revenue (Step 3). The result is the Actual FCA Revenue.
- <u>Step 6</u> The difference between the Actual FCA Revenue (Step 5) and the Allowed FCA Revenue (Step 2) is calculated, and the resulting balance is deferred by the Company. Interest on the deferred balance will accrue at the quarterly rate published by the FERC.

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Kelly Norwood, Vice President, State & Federal Regulation

SCHEDULE 175C FIXED COST ADJUSTMENT MECHANISM – NATURAL GAS (continued)

ANNUAL NATURAL GAS FCA RATE ADJUSTMENT:

On or before September 1st each year, the Company will file a request with the Commission to surcharge or rebate, by Rate Group, the amount accumulated in the deferred revenue accounts for the prior January through December time period.

The proposed tariff revisions included with that filing would include a rate adjustment that recovers/rebates the appropriate deferred revenue amount over a twelve-month period effective on November 1st. The deferred revenue amount approved for recovery or rebate would be transferred to a balancing account and the revenue surcharged or rebated during the period would reduce the deferred revenue in the balancing account. Any deferred revenue remaining in the balancing account at the end of the calendar year would be added to the new revenue deferrals to determine the amount of the proposed surcharge/rebate for the following year.

After determining the amount of deferred revenue that can be recovered through a surcharge (or refunded through a rebate) by Rate Group, the proposed rates under this Schedule will be determined by dividing the deferred revenue to be recovered by Rate Group by the estimated therm sales for each Rate Group during the twelve month recovery period. The deferred revenue amount to be recovered will be transferred to a FCA Balancing Account and the actual revenue received under this Schedule will be applied to the Account to reduce (amortize) the balance. Interest will be accrued on the unamortized balance in the FCA Balancing Account at the quarterly rate published by the FERC.

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Kelly Norwood, Vice President, State & Federal Regulation

SCHEDULE 197 REBATE OF NATURAL GAS EARNINGS TEST DEFERRALS - IDAHO

AVAILABLE:

To Customers in the State of Idaho where Company has natural gas service available.

PURPOSE:

To adjust natural gas rates for the refund of natural gas earnings test deferrals as set forth in Case No. AVU-G-15-01.

MONTHLY RATE:

The energy charges of natural gas Schedules 101, 111, 112, 131, 132, and 146 are to be decreased by 0.268¢ per therm in all blocks of these rate schedules.

TERM:

The energy charges will be reduced for a twelve month period, from January 1, 2016 through December 31, 2016. Any residual balance will be trued up in a future PGA filed by the Company.

SPECIAL TERMS AND CONDITIONS:

Service under this schedule is subject to the Rules and Regulations contained in this tariff. The above Rate is subject to increases as set forth in Tax Adjustment Schedule 158.

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Tariffs

SCHEDULE 101

GENERAL SERVICE - FIRM - IDAHO

AVAILABLE:

To Customers in the State of Idaho where Company has natural gas service available.

APPLICABLE:

To firm gas service for any purpose when all such service used on the premises is supplied at one point of delivery through a single meter.

MONTHLY RATE: Per Meter

Per Month

Basic charge \$8.00

Charge Per Therm:

Base Rate 47.058¢

OTHER CHARGES:

Schedule 150 - Purchase Gas Cost Adjustment 49.286ϕ Schedule 155 - Gas Rate Adjustment (03.056ϕ) Schedule 197 - Earnings Test Deferral Rebate (00.000ϕ) Schedule 158 - Tax Adjustment Check Municipal Fee

Total Billing Rate * 93.288¢

Minimum Charge: \$8.00

* The rates shown above as "Other Charges" may not always reflect the actual rate as this base tariff sheet cannot be updated when suspended as part of a general rate filing. The Total Billing Rate shown above does not include municipal fees, and is therefore subject to the provisions of Tax Adjustment Schedule 158. See the corresponding rate schedules under Other Charges for the actual rates in effect.

SPECIAL TERMS AND CONDITIONS:

Service under this schedule is subject to the Rules and Regulations contained in this tariff.

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By

Kelly O. Norwood

,Vice-President, State & Federal Regulation



SCHEDULE 111 LARGE GENERAL SERVICE - FIRM - IDAHO

AVAILABLE:

To Customers in the State of Idaho where Company has natural gas service available.

APPLICABLE:

To firm gas service for any purpose, subject to execution of a service agreement for a term of one year or longer. All such service used on the premises shall be supplied at one point of delivery through a single meter.

DEFINITIONS:

Schedule 150 - Purchased Gas Cost Adjustment

Schedule 155 – Gas Rate Adjustment

Schedule 197 – Earnings Test Deferral Rebate

MONTHLY RATE:

	Base	Schedule	Schedule	Schedule	Billing
	Rate	150	155	197	Rate*
First 200	51.060¢	49.286¢	(03.056¢)	(00.000¢)	97.290¢
Next 800	33.254¢	49.286¢	(03.056¢)	(00.000¢)	79.484¢
Next 9,000	24.750¢	49.286¢	(03.056¢)	(00.000¢)	70.980¢
All over	19.129¢	49.286¢	(03.056¢)	(00.000¢)	65.359¢

^{*} The rates shown above as "Other Charges" may not always reflect the actual rate as this base tariff sheet cannot be updated when suspended as part of a general rate filing. The Total Billing Rate shown above does not include municipal fees, and is therefore subject to the provisions of Tax Adjustment Schedule 158. See the corresponding rate schedules under Other Charges for the actual rates in effect.

Minimum Charge: \$102.12 The minimum charge calculation is based solely on the base rate per therm noted above and is not inclusive of the adder schedules.

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Kelly Norwood

, Vice-President, State & Federal Regulation

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SCHEDULE 112

LARGE GENERAL SERVICE - FIRM - IDAHO

AVAILABLE:

To Customers in the State of Idaho where Company has natural gas service available. Customers taking service under this Schedule beginning on or after March 1, 2002 must have been previously served under Schedule 146 – Transportation Service for Customer–Owned Gas.

APPLICABLE:

To firm gas service for any purpose, subject to execution of a service agreement for a term of one year or longer. All such service used on the premises shall be supplied at one point of delivery through a single meter.

DEFINITIONS:

Schedule 150 – Purchased Gas Cost Adjustment Schedule 197 – Earnings Test Deferral Rebate

MONTHLY RATE:

	Base	Schedule	Schedule	Billing
	Rate	150	197	Rate*
First 200	51.060¢	49.286¢	(00.000¢)	100.346¢
Next 800	33.254¢	49.286¢	(00.000¢)	82.540¢
Next 9,000	24.750¢	49.286¢	(00.000¢)	74.036¢
All over	19.129¢	49.286¢	(00.000¢)	68.415¢

^{*} The rates shown above as "Other Charges" may not always reflect the actual rate as this base tariff sheet cannot be updated when suspended as part of a general rate filing. The Total Billing Rate shown above does not include municipal fees, and is therefore subject to the provisions of Tax Adjustment Schedule 158. See the corresponding rate schedules under Other Charges for the actual rates in effect.

Minimum Charge: \$102.12 The minimum charge calculation is based solely on the base rate per therm noted above and is not inclusive of the adder schedules.

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Kelly O. Norwood

, Vice President, State & Federal Regulation

Exhibit No. 15 Case No. AVU-G-15-01 P. Ehrbar, Avista Schedule 5, Page 17 of 20

SCHEDULE 131

INTERRUPTIBLE SERVICE - IDAHO

AVAILABLE:

To Customers in the State of Idaho whose requirements exceed 250,000 therms of gas per year and who comply with the Special Terms and Conditions set forth below, provided: (1) A volume of off-peak interruptible gas for the service requested is available to the Company and, (2) The Company's existing distribution system has capacity, in excess of its existing requirements for firm gas service, adequate for the service requested by Customer.

APPLICABLE:

MONTHLY RATE:

To interruptible gas service for any purpose subject to provisions of a service agreement for a term of one year or longer. All such service used on the premises shall be supplied at one point of delivery and metering.

WORTHEL TOTTE.	Per Month
Charge Per Therm:	,
Base Rate	23.324¢
OTHER CHARGES: Schedule 150 - Purchase Gas Cost Adjustment	38.510¢
Schedule 155 - Gas Rate Adjustment	(00.923¢)
Schedule 197 - Earnings Test Deferral Rebate	(00.000¢)
Schedule 158 - Tax Adjustment	Check Municipal Fee

Total Billing Rate *

60.911¢

Per Meter

* The rates shown above as "Other Charges" may not always reflect the actual rate as this base tariff sheet cannot be updated when suspended as part of a general rate filing. The Total Billing Rate shown above does not include municipal fees, and is therefore subject to the provisions of Tax Adjustment Schedule 158. See the corresponding rate schedules under Other Charges for the actual rates in effect.

ANNUAL MINIMUM:

Each Customer shall be subject to an Annual Minimum Deficiency Charge if their gas usage during the prior year did not equal or exceed 250,000 therms. Such annual Minimum Deficiency Charge shall be determined by subtracting the Customer's actual usage for the twelve-month period ending each August from 250,000 therms multiplied by 23.324¢ per therm.

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Vice President, State & Federal Regulation. Exhibit No. 15

SCHEDULE 132

INTERRUPTIBLE SERVICE - IDAHO

AVAILABLE:

To Customers in the State of Idaho whose requirements exceed 250,000 therms of gas per year and who comply with the Special Terms and Conditions set forth below, provided: (1) A volume of off-peak interruptible gas for the service requested is available to the Company and, (2) The Company's existing distribution system has capacity, in excess of its existing requirements for firm gas service, adequate for the service requested by Customer. Customers taking service under this Schedule beginning on or after March 1, 2002 must have been previously served under Schedule 146 – Transportation Service for Customer-Owned Gas.

APPLICABLE:

To interruptible gas service for any purpose subject to provisions of a service agreement for a term of one year or longer. All such service used on the premises shall be supplied at one point of delivery and metering.

MONTHLY RATE:	Per Meter
	Per Month

Charge Per Therm:

Base Rate 23.324¢

OTHER CHARGES:

•	
Schedule 150 - Purchase Gas Cost Adjustment	38.510¢
Schedule 197 - Earnings Test Deferral Rebate	(00.000¢)
Schedule 158 - Tax Adjustment	Check Municipal Fee

Total Billing Rate *

61.834¢

ANNUAL MINIMUM:

Each Customer shall be subject to an Annual Minimum Deficiency Charge if their gas usage during the prior year did not equal or exceed 250,000 therms. Such annual Minimum Deficiency Charge shall be determined by subtracting the Customer's actual usage for the twelve-month period ending each August from 250,000 therms multiplied by 23.324¢ per therm.

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Kelly O. Norwood

, Vice President, State & Federal Regulation



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SCHEDULE 146

TRANSPORTATION SERVICE FOR CUSTOMER-OWNED GAS - IDAHO

AVAILABLE:

To Commercial and Industrial Customers in the State of Idaho whose requirements exceed 250,000 therms of gas per year provided that the Company's existing distribution system has capacity adequate for the service requested by Customer.

APPLICABLE:

To transportation service for a Customer-owned supply of natural gas from the Company's point of interconnection with its Pipeline Transporter to the Company's point of interconnection with the Customer. Service shall be supplied at one point of delivery and metering for use by a single customer.

MONTHLY RATE:

\$400.00 Customer Charge, plus

Charge Per Therm:

Base Rate 12.968¢

OTHER CHARGES:

Schedule 197 - Earnings Test Deferral Rebate (00.000¢)
Schedule 158 - Tax Adjustment Check Municipal Fee

Total Billing Rate *

12.968¢

ANNUAL MINIMUM:

\$37,220 unless a higher minimum is required under contract to cover special conditions.

* The rates shown above as "Other Charges" may not always reflect the actual rate as this base tariff sheet cannot be updated when suspended as part of a general rate filing. The Total Billing Rate shown above does not include municipal fees, and is therefore subject to the provisions of Tax Adjustment Schedule 158. See the corresponding rate schedules under Other Charges for the actual rates in effect.

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