

Avista Utilities
Electric Fixed Cost Adjustment Mechanism (Idaho)
Development of Fixed Cost Adjustment Revenue by Rate Schedule - Electric

	TOTAL	RESIDENTIAL SCHEDULE 1	GENERAL SVC. SCH. 11,12	LG. GEN. SVC. SCH. 21,22	PUMPING SCH. 30, 31, 32	EX LG GEN SVC SCHEDULE 25	EX LG GEN SVC CLEARWATER SCHEDULE 25P	ST & AREA LTG SCH. 41-48
1 Total Normalized Test Year Revenue	\$ 244,972,000	\$ 104,939,000	\$ 36,296,000	\$ 54,359,000	\$ 5,278,000	\$ 17,152,000	\$ 23,458,000	\$ 3,490,000
2 Proposed Revenue Increase	\$ 13,230,000	\$ 7,349,000	\$ 1,338,000	\$ 2,563,000	\$ 288,000	\$ 820,000	\$ 653,000	\$ 219,000
3 Total Rate Revenue (January 1, 2016)	\$ 258,202,000	\$ 112,288,000	\$ 37,634,000	\$ 56,922,000	\$ 5,566,000	\$ 17,972,000	\$ 24,111,000	\$ 3,709,000
4 Normalized kWhs (Test Year)	3,080,521,626	1,150,862,576	365,329,241	700,678,194	58,839,478	316,177,218	475,046,910	13,588,009
5 Load Change Adjustment Rate (Ln 14)	\$ 0.02413	\$ 0.02413	\$ 0.02413	\$ 0.02413	\$ 0.02413	\$ 0.02413	\$ 0.02413	\$ 0.02413
6 Variable Power Supply Revenue (Ln 4 * Ln 5)	\$ 74,332,987	\$ 27,770,314	\$ 8,815,395	\$ 16,907,365	\$ 1,419,797	\$ 7,629,356	\$ 11,462,882	\$ 327,879
7 Subtotal (Ln 3 - Ln 6)	\$ 157,497,130	\$ 84,517,686	\$ 28,818,605	\$ 40,014,635	\$ 4,146,203			
8 Customer Bills (Test Year)	1,511,967	1,235,079	246,375	13,816	16,697			
9 Proposed Fixed Charges	\$ 8.50	\$ 8.50	\$ 13.00	\$ 375.00	\$ 10.00			
10 Fixed Charge Revenue (Ln 8 * Ln 9)	\$ 19,049,017	\$ 10,498,172	\$ 3,202,875	\$ 5,181,000	\$ 166,970			
11 Fixed Cost Adjustment Revenue (Ln 7 - Ln 10)	\$ 138,448,114	\$ 74,019,515	\$ 25,615,730	\$ 34,833,635	\$ 3,979,233			
12 Load Change Adjustment Rate	\$0.02399							
13 Gross Up Factor for Revenue Related Exp	100.58%							
14 Grossed Up Load Change Adjustment Rate	\$0.02413							
15 Average Number of Customers (Line 8 / 12)		Residential 102,923	Non-Residential Group 23,074					
16 Annual kWh		1,150,862,576	1,124,846,913					
17 Basic Charge Revenues		10,498,172	8,550,845					
18 Customer Bills		1,235,079	276,888					
19 Average Basic Charge		\$8.50	\$30.88					

Excluded From Decoupling

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Development of Annual Fixed Cost Adjustment Revenue Per Customer - Electric

Line No.	Source	Residential	Non-Residential Schedules*
(a)	(b)	(c)	(d)
1	Fixed Cost Adjustment Revenue	Page 1	\$ 74,019,515 \$ 64,428,599
2	Test Year Number of Customers	Revenue Data	102,923 23,074
3	Fixed Cost Adjustment Revenue Per Customer	(1) / (2)	\$ 719.17 \$ 2,792.26

* Schedules 11, 12, 21, 22, 31, and 32.

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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	Electric Sales														
2	<u>Residential</u>														
3	- Weather-Normalized kWh Sales	Monthly Rate Year	131,964,665	109,539,237	110,545,005	88,096,696	80,885,105	71,636,706	80,440,301	81,351,035	56,294,186	81,375,471	110,559,925	144,706,397	1,147,394,729
4	- % of Annual Total	% of Total	11.50%	9.55%	9.63%	7.68%	7.05%	6.24%	7.01%	7.09%	4.91%	7.09%	9.64%	12.61%	100.00%
5															
6	<u>Non-Residential*</u>														
7	- Weather-Normalized kWh Sales	Monthly Rate Year	98,121,978	94,050,995	92,426,541	91,556,747	88,862,061	93,706,509	100,267,497	96,269,825	79,553,868	93,095,055	99,284,871	93,586,642	1,120,782,589
8	- % of Annual Total	% of Total	8.75%	8.39%	8.25%	8.17%	7.93%	8.36%	8.95%	8.59%	7.10%	8.31%	8.86%	8.35%	100.00%
9															
10															
11	Monthly Fixed Cost Adjustment Revenue Per Customer ("RPC")														
12	<u>Residential</u>														
13	- 2014 Fixed Cost Adj. Revenue per Customer	Page 2													\$ 719.17
14	- 2014 Monthly Fixed Cost Adj. Revenue per Customer	(4) x (13)	\$ 82.71	\$ 68.66	\$ 69.29	\$ 55.22	\$ 50.70	\$ 44.90	\$ 50.42	\$ 50.99	\$ 35.28	\$ 51.00	\$ 69.30	\$ 90.70	\$ 719.17
15															
16	<u>Non-Residential Sales*</u>														
17	- 2014 Fixed Cost Adj. Revenue per Customer	Page 2													\$ 2,792.26
18	- 2014 Monthly Fixed Cost Adj. Revenue per Customer	(8) x (17)	\$ 244.46	\$ 234.31	\$ 230.27	\$ 228.10	\$ 221.39	\$ 233.46	\$ 249.80	\$ 239.84	\$ 198.20	\$ 231.93	\$ 247.35	\$ 233.16	\$ 2,792.26

* Schedules 11, 12, 21, 22, 31, and 32.

Avista Utilities
Electric Fixed Cost Adjustment Mechanism (Idaho)
Development of Electric Deferrals (Calendar Year 2016)

Line No.	Source	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
Residential Group															
1	Actual Customers	Illustrative	103,000	103,100	103,200	103,300	103,400	103,500	103,600	103,700	103,800	103,900	104,000	104,100	1,242,600
2	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$82.71	\$68.66	\$69.29	\$55.22	\$50.70	\$44.90	\$50.42	\$50.99	\$35.28	\$51.00	\$69.30	\$90.70	
3	Fixed Cost Adjustment Revenue	(1) x (2)	\$ 8,519,490	\$ 7,078,595	\$ 7,150,518	\$ 5,703,989	\$ 5,242,130	\$ 4,647,235	\$ 5,223,386	\$ 5,287,624	\$ 3,662,517	\$ 5,299,413	\$ 7,206,921	\$ 9,441,852	\$ 74,463,671
4	Actual Base Rate Revenue	Illustrative	\$ 12,600,000	\$ 10,600,000	\$ 10,700,000	\$ 8,700,000	\$ 8,000,000	\$ 7,300,000	\$ 8,000,000	\$ 8,150,000	\$ 6,000,000	\$ 8,200,000	\$ 10,500,000	\$ 13,800,000	
5	Actual Fixed Charge Revenue	Page 1	\$ 875,500	\$ 876,350	\$ 877,200	\$ 878,050	\$ 878,900	\$ 879,750	\$ 880,600	\$ 881,450	\$ 882,300	\$ 883,150	\$ 884,000	\$ 884,850	\$ 10,562,100
6	Actual Usage (kWhs)	Illustrative	131,964,665	109,539,237	110,545,005	88,096,696	80,885,105	71,636,706	80,440,301	81,351,035	56,294,186	81,375,471	110,559,925	144,706,397	1,147,394,729
7	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02413	\$ 0.02413	\$ 0.02413	\$ 0.02413	\$ 0.02413	\$ 0.02413	\$ 0.02413	\$ 0.02413	\$ 0.02413	\$ 0.02413	\$ 0.02413	\$ 0.02413	
8	Variable Power Supply Revenue	(6) x (7)	\$ 3,184,307	\$ 2,643,182	\$ 2,667,451	\$ 2,125,773	\$ 1,951,758	\$ 1,728,594	\$ 1,941,024	\$ 1,963,000	\$ 1,358,379	\$ 1,963,590	\$ 2,667,811	\$ 3,491,765	
9	Customer Fixed Cost Adjustment Revenue Residential Revenue Per Customer Receive	(4) - (5) - (8)	\$ 8,540,193	\$ 7,080,468	\$ 7,155,349	\$ 5,696,177	\$ 5,169,342	\$ 4,691,656	\$ 5,178,376	\$ 5,305,550	\$ 3,759,321	\$ 5,353,260	\$ 6,948,189	\$ 9,423,385	\$ 74,301,265
10	Deferral - Surcharge (Rebate)	(3) - (9)	\$ (282,91)	\$ (68.68)	\$ (69.33)	\$ (55.14)	\$ (49.99)	\$ (45.33)	\$ (49.98)	\$ (51.16)	\$ (36.22)	\$ (51.52)	\$ (66.81)	\$ (90.52)	\$ (59.79)
11	Deferral - Revenue Related Expense:	Rev Conv Factor	\$ 120	\$ 11	\$ 28	\$ (45)	\$ (421)	\$ 257	\$ (260)	\$ 104	\$ 559	\$ 311	\$ (1,495)	\$ (107)	\$ (938)
		FERC Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
12	Interest on Deferral	Avg Balance Calc	\$ (28)	\$ (58)	\$ (68)	\$ (64)	\$ 45	\$ 83	\$ 84	\$ 121	\$ (33)	\$ (236)	\$ 39	\$ 412	\$ 296
	Monthly Residential Deferral Total		\$ (20,611)	\$ (1,920)	\$ (4,870)	\$ 7,703	\$ 72,412	\$ (44,081)	\$ 44,835	\$ (17,701)	\$ (96,279)	\$ (53,772)	\$ 257,276	\$ 18,772	\$ 161,764
13	Cumulative Residential Deferral (Rebate)/Surcharge	Σ((10) ~ (12))	\$ (20,611)	\$ (22,531)	\$ (27,401)	\$ (19,698)	\$ 52,714	\$ 8,632	\$ 53,467	\$ 35,766	\$ (60,513)	\$ (114,285)	\$ 142,991	\$ 161,764	
Non-Residential Group															
14	Actual Customers	Illustrative	23,100	23,200	23,300	23,400	23,500	23,600	23,700	23,800	23,900	24,000	24,100	24,200	283,800
15	Monthly Fixed Cost Adj. Revenue per Customer	Page 3	\$244.46	\$234.31	\$230.27	\$ 228.10	\$ 221.39	\$ 233.46	\$ 249.80	\$ 239.84	\$ 198.20	\$ 231.93	\$ 247.35	\$ 233.16	
16	Fixed Cost Adjustment Revenue	(14) x (15)	\$ 5,646,935	\$ 5,436,080	\$ 5,365,215	\$ 5,337,534	\$ 5,202,579	\$ 5,509,551	\$ 5,920,290	\$ 5,708,232	\$ 4,736,894	\$ 5,566,373	\$ 5,961,212	\$ 5,642,398	\$ 66,033,295
17	Actual Base Rate Revenue	Illustrative	\$ 8,650,000	\$ 8,400,000	\$ 8,500,000	\$ 8,200,000	\$ 8,250,000	\$ 8,500,000	\$ 9,100,000	\$ 8,760,000	\$ 7,300,000	\$ 8,500,000	\$ 9,000,000	\$ 8,750,000	\$ 101,910,000
18	Actual Fixed Charge Revenue	Page 1	\$ 713,373	\$ 716,462	\$ 719,550	\$ 722,638	\$ 725,726	\$ 728,814	\$ 731,903	\$ 734,991	\$ 738,079	\$ 741,167	\$ 744,255	\$ 747,344	\$ 8,764,301
19	Actual Usage (kWhs)	Illustrative	98,121,978	94,050,995	92,426,541	91,556,747	88,862,061	93,706,509	100,267,497	96,269,825	79,553,868	93,095,055	99,284,871	93,586,642	
20	Load Change Adjustment Rate (\$/kWh)	Page 1	\$ 0.02413	\$ 0.02413	\$ 0.02413	\$ 0.02413	\$ 0.02413	\$ 0.02413	\$ 0.02413	\$ 0.02413	\$ 0.02413	\$ 0.02413	\$ 0.02413	\$ 0.02413	
21	Variable Power Supply Revenue	(19) x (20)	\$ 2,367,683	\$ 2,269,451	\$ 2,230,252	\$ 2,209,264	\$ 2,144,242	\$ 2,261,138	\$ 2,419,455	\$ 2,322,991	\$ 1,919,635	\$ 2,246,384	\$ 2,395,744	\$ 2,258,246	
22	Customer Fixed Cost Adjustment Revenue Residential Revenue Per Customer Receive	(17) - (18) - (21)	\$ 5,568,943	\$ 5,414,088	\$ 5,550,198	\$ 5,268,098	\$ 5,380,032	\$ 5,510,048	\$ 5,948,643	\$ 5,702,018	\$ 4,642,286	\$ 5,512,449	\$ 5,860,001	\$ 5,744,411	\$ 66,101,215
			\$241.08	\$233.37	\$238.21	\$225.13	\$228.94	\$233.48	\$251.00	\$239.58	\$194.24	\$229.69	\$243.15	\$237.37	\$232.91
23	Deferral - Surcharge (Rebate)	(16) - (22)	\$ 77,991	\$ 21,992	\$ (184,983)	\$ 69,437	\$ (177,453)	\$ (496)	\$ (28,353)	\$ 6,214	\$ 94,608	\$ 53,924	\$ 101,212	\$ (102,013)	\$ (67,920)
24	Deferral - Revenue Related Expense:	Rev Conv Factor	\$ (451)	\$ (127)	\$ 1,069	\$ (401)	\$ 1,025	\$ 3	\$ 164	\$ (36)	\$ (547)	\$ (312)	\$ (585)	\$ 589	\$ 392
		FERC Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
25	Interest on Deferral	Avg Balance Calc	\$ 105	\$ 240	\$ 21	\$ (134)	\$ (280)	\$ (521)	\$ (561)	\$ (592)	\$ (458)	\$ (259)	\$ (51)	\$ (52)	\$ (2,543)
	Monthly Non-Residential Deferral Total		\$ 77,646	\$ 22,105	\$ (183,893)	\$ 68,901	\$ (176,708)	\$ (1,014)	\$ (28,749)	\$ 5,586	\$ 93,603	\$ 53,353	\$ 100,576	\$ (101,476)	\$ (70,070)
26	Cumulative Non-Residential Deferral (Rebate)/Surcharge	Σ((23) ~ (25))	\$ 77,646	\$ 99,751	\$ (84,143)	\$ (15,241)	\$ (191,949)	\$ (192,963)	\$ (221,713)	\$ (216,127)	\$ (122,524)	\$ (69,170)	\$ 31,406	\$ (70,070)	
25	Total Cumulative Deferral	(13) + (26)	\$ 57,035	\$ 77,219	\$ (111,544)	\$ (34,940)	\$ (139,236)	\$ (184,331)	\$ (168,245)	\$ (180,361)	\$ (183,037)	\$ (183,455)	\$ 174,397	\$ 91,693	