

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

	TOTAL	GENERAL SERVICE SCHEDULE 101	LARGE GENERAL SERVICE SCH. 111	INTERRUPTIBLE SERVICE SCH. 131	TRANSPORTATION SCH 146
1 Total Normalized Test Year Revenue	\$ 36,173,000	\$ 29,140,000	\$ 6,625,000	\$ 68,000	\$ 340,000
2 Proposed Revenue Increase	\$ 3,205,000	\$ 2,860,000	\$ 316,000	\$ 6,000	\$ 23,000
3 Total Delivery Revenue (January 1, 2016)	\$ 39,378,000	\$ 32,000,000	\$ 6,941,000	\$ 74,000	\$ 363,000
4 Customer Bills (Test Year)	925,202	908,483	16,647	12	60
5 Proposed Fixed Charges		\$8.00	\$96.79	\$0.00	\$400.00
6 Basic Charge Revenue (Ln 4 * Ln 5)	\$ 8,903,127	\$ 7,267,864	\$ 1,611,263	\$ -	\$ 24,000
7 Fixed Cost Adjustment Revenue (Ln 6 - Ln 3)	\$ 30,474,873	\$ 24,732,136	\$ 5,329,737	\$ 74,000	Excluded From Decoupling
		Residential	Non-Residential Group		
9 Average Number of Customers (Line 8 / 12 mos.)		75,707	1,388		
10 Annual Therms		55,714,011	23,278,182		
11 Basic Charge Revenues	\$	7,267,864	\$ 1,611,263		
12 Customer Bills		908,483	16,659		
13 Average Basic Charge		\$8.00	\$96.72		

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Line No.	Source	Residential	Non-Residential Schedules*
(a)	(b)	(c)	(d)
1	Fixed Cost Adjustment Revenue	Page 1	\$ 24,732,136 \$ 5,403,737
2	Test Year Number of Customers	Revenue Data	75,707 1,388
3	Fixed Cost Adjustment Revenue Per Customer	(1) / (2)	\$ 326.68 \$ 3,892.48

*Schedules 111, 131, and 146

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Development of Monthly Fixed Cost Adjustment Revenue Per Customer - Natural Gas

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	<u>Natural Gas Delivery Volume</u>														
3	<i>Residential</i>														
4	- Weather-Normalized Therm Delivery Volume	Monthly Rate Year	8,886,364	7,750,649	6,781,397	3,909,585	2,543,377	1,614,311	1,007,077	989,884	1,199,079	3,772,680	7,577,199	9,682,409	55,714,011
5	- % of Annual Total	% of Total	15.95%	13.91%	12.17%	7.02%	4.57%	2.90%	1.81%	1.78%	2.15%	6.77%	13.60%	17.38%	100.00%
6															
7	<i>Non-Residential Sales*</i>														
8	- Weather-Normalized Therm Delivery Volume	Monthly Rate Year	3,124,239	2,783,048	2,502,773	1,737,513	1,255,108	1,313,626	932,836	1,091,677	962,862	2,056,835	2,548,422	2,969,243	23,278,182
9	- % of Annual Total	% of Total	13.42%	11.96%	10.75%	7.46%	5.39%	5.64%	4.01%	4.69%	4.14%	8.84%	10.95%	12.76%	100.00%
10															
11	<u>Monthly Fixed Cost Adjustment Revenue Per Customer ("RPC")</u>														
12	<i>Residential</i>														
13	- 2014 Fixed Cost Adj. Revenue per Customer	Page 2													\$ 326.68
14	- 2014 Monthly Fixed Cost Adj. Revenue per Customer	(5) x (13)	\$ 52.11	\$ 45.45	\$ 39.76	\$ 22.92	\$ 14.91	\$ 9.47	\$ 5.91	\$ 5.80	\$ 7.03	\$ 22.12	\$ 44.43	\$ 56.77	\$ 326.68
15															
16	<i>Non-Residential Sales*</i>														
17	- 2014 Fixed Cost Adj. Revenue per Customer	Page 2													\$ 3,892.48
18	- 2014 Monthly Fixed Cost Adj. Revenue per Customer	(9) x (17)	\$ 522.42	\$ 465.37	\$ 418.50	\$ 290.54	\$ 209.87	\$ 219.66	\$ 155.98	\$ 182.55	\$ 161.01	\$ 343.94	\$ 426.14	\$ 496.50	\$ 3,892.48
19															
20	*Schedules 111, 131, and 146														

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

Line No.	(a)	Source (b)	Jan-16 (c)	Feb-16 (d)	Mar-16 (e)	Apr-16 (f)	May-16 (g)	Jun-16 (h)	Jul-16 (i)	Aug-16 (j)	Sep-16 (k)	Oct-16 (l)	Nov-16 (m)	Dec-16 (n)
	Residential Group													
1	Actual Customers	Illustrative	76,000	76,025	76,050	76,075	76,100	76,125	76,150	76,175	76,200	76,225	76,250	76,275
2	Monthly Fixed Cost Adj. Revenue Per Customer	Page 3	\$ 52.11	\$ 45.45	\$ 39.76	\$ 22.92	\$ 14.91	\$ 9.47	\$ 5.91	\$ 5.80	\$ 7.03	\$ 22.12	\$ 44.43	\$ 56.77
3	Fixed Cost Adjustment Revenue	(1) x (2)	\$ 3,960,006	\$ 3,455,036	\$ 3,023,963	\$ 1,743,937	\$ 1,134,889	\$ 720,564	\$ 449,667	\$ 442,135	\$ 535,748	\$ 1,686,186	\$ 3,387,713	\$ 4,330,358
4														
5	Actual Monthly Delivery Revenue	Illustrative	\$ 4,550,000	\$ 4,100,000	\$ 3,600,000	\$ 2,400,000	\$ 1,750,000	\$ 1,350,000	\$ 1,000,000	\$ 1,050,000	\$ 1,150,000	\$ 2,275,000	\$ 4,000,000	\$ 5,000,000
6	Actual Fixed Charge Revenue	Illustrative	\$ 608,000	\$ 608,200	\$ 608,400	\$ 608,600	\$ 608,800	\$ 609,000	\$ 609,200	\$ 609,400	\$ 609,600	\$ 609,800	\$ 610,000	\$ 610,200
7	Actual Fixed Cost Adjustment Revenue	(5) - (6)	\$ 3,942,000	\$ 3,491,800	\$ 2,991,600	\$ 1,791,400	\$ 1,141,200	\$ 741,000	\$ 390,800	\$ 440,600	\$ 540,400	\$ 1,665,200	\$ 3,390,000	\$ 4,389,800
8														
9	Deferral - Surcharge (Rebate)	(3) - (7)	\$ 18,006	\$ (36,764)	\$ 32,363	\$ (47,463)	\$ (6,311)	\$ (20,436)	\$ 58,867	\$ 1,535	\$ (4,652)	\$ 20,986	\$ (2,287)	\$ (59,442)
10	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (104)	\$ 212	\$ (187)	\$ 274	\$ 36	\$ 118	\$ (340)	\$ (9)	\$ 27	\$ (121)	\$ 13	\$ 343
11	Interest on Deferral	FERC Rate	\$ 24	\$ (50)	\$ 44	\$ (64)	\$ (9)	\$ (28)	\$ 80	\$ 2	\$ (6)	\$ 28	\$ (3)	\$ (80)
12	Monthly Deferral	Σ(9) + (10) + (11)	\$ 17,926	\$ (36,601)	\$ 32,220	\$ (47,253)	\$ (6,283)	\$ (20,345)	\$ 58,606	\$ 1,528	\$ (4,631)	\$ 20,893	\$ (2,276)	\$ (59,179)
13														
14	Cumulative Deferral		\$ 17,926	\$ (18,675)	\$ 13,545	\$ (33,708)	\$ (39,991)	\$ (60,336)	\$ (1,730)	\$ (202)	\$ (4,833)	\$ 16,060	\$ 13,784	\$ (45,395)
15														
16														
17														
18	Non-Residential Group													
19	Actual Customers	Illustrative	1,400	1,410	1,420	1,430	1,440	1,450	1,460	1,470	1,480	1,490	1,500	1,510
20	Monthly Fixed Cost Adj. Revenue Per Customer	Page 3	\$ 522.42	\$ 465.37	\$ 418.50	\$ 290.54	\$ 209.87	\$ 219.66	\$ 155.98	\$ 182.55	\$ 161.01	\$ 343.94	\$ 426.14	\$ 496.50
21	Fixed Cost Adjustment Revenue	(19) x (20)	\$ 731,391	\$ 656,171	\$ 594,275	\$ 415,472	\$ 302,218	\$ 318,506	\$ 227,738	\$ 268,342	\$ 238,289	\$ 512,464	\$ 639,205	\$ 749,722
22														
23	Actual Monthly Delivery Revenue	Illustrative	\$ 825,000	\$ 800,000	\$ 790,000	\$ 550,000	\$ 425,000	\$ 425,000	\$ 400,000	\$ 400,000	\$ 350,000	\$ 600,000	\$ 900,000	\$ 900,000
24	Actual Fixed Charge Revenue	Illustrative	\$ 135,408	\$ 136,376	\$ 137,343	\$ 138,310	\$ 139,277	\$ 140,244	\$ 141,212	\$ 142,179	\$ 143,146	\$ 144,113	\$ 145,080	\$ 146,048
25	Actual Fixed Cost Adjustment Revenue	(23) - (24)	\$ 689,592	\$ 663,624	\$ 652,657	\$ 411,690	\$ 285,723	\$ 284,756	\$ 258,788	\$ 257,821	\$ 206,854	\$ 455,887	\$ 754,920	\$ 753,952
26														
27	Deferral - Surcharge (Rebate)	(21) - (25)	\$ 41,799	\$ (7,453)	\$ (58,383)	\$ 3,782	\$ 16,496	\$ 33,750	\$ (31,050)	\$ 10,521	\$ 31,435	\$ 56,577	\$ (115,715)	\$ (4,231)
28	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (242)	\$ 43	\$ 337	\$ (22)	\$ (95)	\$ (195)	\$ 179	\$ (61)	\$ (182)	\$ (327)	\$ 669	\$ 24
29	Interest on Deferral	FERC Rate	\$ 57	\$ (10)	\$ (79)	\$ 5	\$ 22	\$ 46	\$ (42)	\$ 14	\$ 43	\$ 77	\$ (157)	\$ (6)
30	Monthly Deferral	Σ(27) + (28) + (29)	\$ 41,614	\$ (7,420)	\$ (58,124)	\$ 3,765	\$ 16,423	\$ 33,601	\$ (30,913)	\$ 10,474	\$ 31,295	\$ 56,327	\$ (115,203)	\$ (4,212)
31														
32	Cumulative Deferral		\$ 41,614	\$ 34,194	\$ (23,930)	\$ (20,165)	\$ (3,743)	\$ 29,858	\$ (1,055)	\$ 9,419	\$ 40,715	\$ 97,041	\$ (18,162)	\$ (22,374)