

Avista Utilities
 Derivation of Allowance for Schedules 101, 111/112, and 121/122
 Natural Gas Service

REVISED BASED ON FINAL ORDER 05 IN DOCKET UG-150205

Line No.	Source	Residential Schedule 101	Non-Residential Schedules*	Non-Residential Schedule Breakout For Natural Gas Line Extension Purposes Only		Total - Check for 111/112 & 121/122	
				Schedules 111/112	Schedules 121/122		
	(a)	(b)	(c)	(d)			
1	Decoupled Revenues	Appendix 5, Page 1	\$ 52,291,357	\$ 13,263,676	\$ 12,088,017	\$ 1,175,659	\$ 13,263,676
2	Test Year # of Customers 12ME Sept. 2014	Revenue Data	148,995	2,584	2,558	26	2,584
3	Decoupled Revenue Per Customer	(1) / (2)	\$ 350.96	\$ 5,132.84	\$ 4,725.42	\$ 45,217.65	
	Revenue From Fixed Charges		\$ 108.00		\$ 1,217.28	\$ 3,027.36	
	Total Fixed Charge Revenue (rounded)		\$ 459.00		\$ 5,943.00	\$ 48,245.00	
	Grossed Up Rate of Return (Petition Footnote 5)		10.24%		10.24%	10.24%	
	Perpetual NPV Methodology Allowance		\$ 4,482		\$ 58,037	\$ 471,143	
	Average Therm per Customer				18,583.16	194,981.92	
	Allowance Per 1st Year Therm (Non-Residential Customers)				\$ 3.12	\$ 2.42	
	Allowance per Therm						

*Sales Schedules 111, 121, 131.