

ATTACHMENT B

Schedule 175

Annual Natural Gas Decoupling Rate Adjustment

2015 Deferred Revenue Calculation

Avista Utilities
Natural Gas Decoupling Mechanism
Development of Natural Gas Deferrals (Calendar Year 2015)

Line No.	Source	Revised Jan-15	Revised Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015 Annual Total
	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
Residential Group														
1	Actual Customers	150,806	150,842	150,516	150,480	150,641	150,509	150,813	150,779	151,278	152,195	152,484	151,235	1,814,578
2	Monthly Decoupled Revenue per Customer	\$48.14	\$40.07	\$34.22	\$22.04	\$12.28	\$8.09	\$5.88	\$5.34	\$6.97	\$16.60	\$33.14	\$47.51	\$23.39
3	Decoupled Revenue	\$ 7,259,455	\$ 6,044,750	\$ 5,150,412	\$ 3,316,991	\$ 1,850,027	\$ 1,217,448	\$ 887,283	\$ 804,478	\$ 1,053,729	\$ 2,526,755	\$ 5,053,819	\$ 7,279,921	\$ 42,445,067
4	Actual Usage	20,316,016	13,011,547	10,479,005	7,714,478	3,297,360	1,968,489	2,145,139	1,956,853	3,273,458	4,833,943	15,378,531	19,467,743	
5	Actual Base Rate Revenue (Excluding Gas Costs)	\$ 9,163,509	\$ 5,564,097	\$ 5,529,316	\$ 3,919,939	\$ 2,352,553	\$ 2,000,137	\$ 2,133,781	\$ 2,054,596	\$ 2,453,090	\$ 3,015,264	\$ 6,697,840	\$ 8,586,502	
6	Customer Decoupled Payments	\$ 1,357,254	\$ 1,357,578	\$ 1,354,644	\$ 1,354,320	\$ 1,355,769	\$ 1,354,581	\$ 1,386,104	\$ 1,384,612	\$ 1,386,467	\$ 1,392,529	\$ 1,390,608	\$ 1,396,726	
7	Residential Revenue Per Customer Received	\$ 51.76	\$ 27.89	\$ 27.74	\$ 17.05	\$ 6.62	\$ 4.29	\$ 4.96	\$ 4.44	\$ 7.05	\$ 10.66	\$ 34.81	\$ 46.92	\$ 20.39
8	Deferral - Surcharge (Rebate)	\$ (546,800)	\$ 1,838,231	\$ 975,740	\$ 751,372	\$ 853,243	\$ 571,893	\$ 139,606	\$ 134,493	\$ (12,893)	\$ 904,020	\$ (253,413)	\$ 90,145	\$ 5,445,637
9	Deferral - Revenue Related Expenses	\$ 24,495	\$ (82,347)	\$ (43,710)	\$ (33,659)	\$ (38,223)	\$ (25,619)	\$ (6,254)	\$ (6,025)	\$ 578	\$ (40,497)	\$ 11,352	\$ (4,038)	\$ (243,948)
10	Interest on Deferral	\$ (707)	\$ 961	\$ 4,604	\$ 6,850	\$ 8,944	\$ 10,812	\$ 11,762	\$ 12,148	\$ 12,338	\$ 13,524	\$ 14,403	\$ 14,230	\$ 109,869
	Monthly Residential Deferral Totals	\$ (523,012)	\$ 1,756,845	\$ 936,634	\$ 724,563	\$ 823,965	\$ 557,086	\$ 145,114	\$ 140,617	\$ 23	\$ 877,047	\$ (227,659)	\$ 100,337	\$ 5,311,558
	Cumulative Residential Deferral (Rebate)/Surcharge	\$ (523,012)	\$ 1,233,833	\$ 2,170,467	\$ 2,895,030	\$ 3,718,994	\$ 4,276,080	\$ 4,421,193	\$ 4,561,810	\$ 4,561,833	\$ 5,438,880	\$ 5,211,221	\$ 5,311,558	
Non-Residential Group														
11	Actual Customers	2,622	2,634	2,688	2,640	2,654	2,647	2,647	2,642	2,653	2,650	2,644	2,687	31,808
12	Monthly Decoupled Revenue per Customer	\$642.24	\$547.50	\$491.15	\$334.59	\$208.08	\$166.53	\$142.15	\$156.16	\$211.99	\$390.54	\$557.51	\$660.90	\$375.97
13	Decoupled Revenue	\$ 1,683,941	\$ 1,442,114	\$ 1,320,224	\$ 883,310	\$ 552,248	\$ 440,796	\$ 376,263	\$ 412,584	\$ 562,400	\$ 1,034,936	\$ 1,474,053	\$ 1,775,834	\$ 11,958,701
14	Actual Usage	6,976,301	6,062,129	4,366,524	3,881,256	2,151,394	1,884,766	1,570,309	1,559,112	2,190,921	2,990,095	6,044,897	6,497,733	
15	Actual Base Rate Revenue (Excluding Gas Costs)	\$ 1,739,453	\$ 1,533,381	\$ 1,343,015	\$ 1,101,126	\$ 700,533	\$ 616,648	\$ 549,119	\$ 547,598	\$ 686,637	\$ 862,126	\$ 1,566,029	\$ 1,733,268	
16	Customer Decoupled Payments	\$ 231,552	\$ 232,468	\$ 237,297	\$ 233,119	\$ 234,209	\$ 233,600	\$ 233,812	\$ 235,201	\$ 235,529	\$ 234,164	\$ 234,164	\$ 237,838	
17	Non-Residential Revenue Per Customer Received	\$ 575.10	\$ 493.89	\$ 411.35	\$ 328.79	\$ 175.71	\$ 144.71	\$ 118.91	\$ 118.77	\$ 170.16	\$ 226.45	\$ 503.73	\$ 556.54	\$ 319.60
18	Deferral - Surcharge (Rebate)	\$ 176,039	\$ 141,201	\$ 214,505	\$ 15,303	\$ 85,924	\$ 57,748	\$ 61,504	\$ 98,798	\$ 110,964	\$ 408,339	\$ 142,187	\$ 280,404	\$ 1,792,916
19	Deferral - Revenue Related Expenses	\$ (7,886)	\$ (6,325)	\$ (9,609)	\$ (686)	\$ (3,849)	\$ (2,755)	\$ (4,426)	\$ (4,255)	\$ (4,255)	\$ (18,292)	\$ (6,370)	\$ (12,561)	\$ (80,317)
20	Interest on Deferral	\$ 228	\$ 659	\$ 1,101	\$ 1,401	\$ 1,535	\$ 1,725	\$ 1,884	\$ 2,097	\$ 2,374	\$ 3,052	\$ 3,772	\$ 4,329	\$ 24,137
	Monthly Non-Residential Deferral Totals	\$ 168,381	\$ 135,514	\$ 205,996	\$ 16,018	\$ 83,611	\$ 56,886	\$ 60,633	\$ 96,469	\$ 108,367	\$ 393,099	\$ 139,590	\$ 272,172	\$ 1,736,736
	Cumulative Non-Residential Deferral (Rebate)/Surcharge	\$ 168,381	\$ 303,895	\$ 509,892	\$ 525,909	\$ 609,520	\$ 666,406	\$ 727,040	\$ 823,509	\$ 931,876	\$ 1,324,975	\$ 1,464,565	\$ 1,736,736	
21	Total Cumulative Natural Gas Deferral	\$ (354,631)	\$ 1,537,728	\$ 2,680,358	\$ 3,420,939	\$ 4,328,514	\$ 4,942,486	\$ 5,148,233	\$ 5,383,319	\$ 5,493,708	\$ 6,763,854	\$ 6,675,786	\$ 7,048,294	

UG-140189 Authorized Decoupling Base

Avista Utilities

Natural Gas Decoupling Mechanism

Development of Decoupled Revenue by Rate Schedule - Natural Gas

	TOTAL	RESIDENTIAL SCHEDULE 101	GENERAL SVC. SCH. 111	L.G. GEN. SVC. SCH. 121	INTERRUPTIBLE SCH 131	SCHEDULES 112, 122, 132	SCHEDULES 146 & 148
1 Total Normalized 2015 Revenue (Appendix 2)	\$ 153,075,000	\$ 110,008,000	\$ 34,391,000	\$ 3,645,000	\$ -	\$ 1,055,000	\$ 3,976,000
2 Settlement Revenue Increase (Appendix 2)	\$ 8,500,000	\$ 6,581,000	\$ 1,515,000	\$ 168,000	\$ -	\$ 56,000	\$ 180,000
3 Total Rate Revenue (January 1, 2015)	\$ 161,575,000	\$ 116,589,000	\$ 35,906,000	\$ 3,813,000	\$ -	\$ 1,111,000	\$ 4,156,000
4 Normalized Therms (2015 Rate Year)	247,662,972	117,011,207	46,256,893	5,507,204	-	1,721,574	77,166,094
5 PGA Rates	\$	\$ 0.49803	\$ 0.49535	\$ 0.47449	\$ 0.44955		
6 Variable Gas Supply Revenue	\$ 83,801,557	\$ 58,275,091	\$ 22,913,352	\$ 2,613,113	\$ -		
7 Delivery Revenue (Ln 3 - Ln 6)	\$ 72,506,443	\$ 58,313,909	\$ 12,992,648	\$ 1,199,887	\$ -		
8 Customer Bills (2015 Rate Year)	1,833,425	1,802,235	30,276	305	0	48	561
9 Settlement Basic Charges	\$	\$9.00	\$87.04	\$215.24	\$0.00		
10 Basic Charge Revenue (Ln 8 * Ln 9)	\$ 18,920,986	\$ 16,220,115	\$ 2,635,223	\$ 65,648	\$ -		
11 Decoupled Revenue	\$ 53,585,457	\$ 42,093,794	\$ 10,357,425	\$ 1,134,239	\$ -	Excluded From Decoupling	
12 Average Number of Customers (Line 8 / 12)		Residential	Non-Residential Group				
13 Annual Therms		150,186	2,548				
14 Basic Charge Revenues	\$	117,011,207	51,764,097				
15 Customer Bills		\$ 16,220,115	\$ 2,700,871				
16 Average Basic Charge		1,802,235	30,581				
		\$9.00	\$88.32				

UG-140189 Authorized Decoupling Base

Avista Utilities

Natural Gas Decoupling Mechanism

Development of Decoupled Revenue Per Customer - Natural Gas

Line No.	(a)	(b)	Source	Residential	Non-Residential Schedules*
				(c)	(d)
1	Decoupled Revenues		Appendix 5, Page 1	\$ 42,093,794	\$ 11,491,664
2	Rate Year # of Customers 2015		Revenue Data	150,186	2,548
3	Decoupled Revenue Per Customer		(1) / (2)	\$ 280.28	\$ 4,509.33

*Sales Schedules 111, 121, 131.

UG-140189 Authorized Decoupling Base

Avista Utilities

Natural Gas Decoupling Mechanism

Development of Monthly Decoupled Revenue Per Customer - Natural Gas

Line No.	Source	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
2	Natural Gas Delivery Volume													
3	<u>Residential</u>													
4	- Weather-Normalized Therm Delivery Volume	20,096,515	16,729,826	14,285,474	9,202,394	5,127,082	3,376,941	2,456,171	2,227,453	2,907,962	6,931,034	13,836,643	19,833,713	117,011,207
5	- % of Annual Total	17.17%	14.30%	12.21%	7.86%	4.38%	2.89%	2.10%	1.90%	2.49%	5.92%	11.83%	16.93%	100.00%
6														
7	<u>Non-Residential Sales*</u>													
8	- Weather-Normalized Therm Delivery Volume	7,372,432	6,284,928	5,638,128	3,840,835	2,388,634	1,911,614	1,631,753	1,792,654	2,433,461	4,483,160	6,399,826	7,586,671	51,764,097
9	- % of Annual Total	14.24%	12.14%	10.89%	7.42%	4.61%	3.69%	3.15%	3.46%	4.70%	8.66%	12.36%	14.66%	100.00%
10														
11	Monthly Decoupled Revenue Per Customer ("RPC")													
12	<u>Residential</u>													
13	- 2015 Decoupled RPC													
14	- 2015 Monthly Decoupled RPC	\$ 48.14	\$ 40.07	\$ 34.22	\$ 22.04	\$ 12.28	\$ 8.09	\$ 5.88	\$ 5.34	\$ 6.97	\$ 16.60	\$ 33.14	\$ 47.51	\$ 280.28
15														
16	<u>Non-Residential Sales*</u>													
17	- 2015 Decoupled RPC													
18	- 2015 Monthly Decoupled RPC	\$ 642.24	\$ 547.50	\$ 491.15	\$ 334.59	\$ 208.08	\$ 166.53	\$ 142.15	\$ 156.16	\$ 211.99	\$ 390.54	\$ 557.51	\$ 660.90	\$ 4,509.33
19														
20	*Sales Schedules 111, 121, 131.													