

Avista Utilities
NWIGU Cost-of-Service Summary

Line	Description	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146
1	Plant In Service						
2	Underground Storage Plant	24,693,000	16,810,767	6,436,148	884,854	90,802	470,428
3	Distribution Plant	302,336,000	241,586,568	49,021,258	3,995,894	176,114	7,556,165
4	Intangible Plant	6,528,000	5,166,866	1,099,636	95,733	5,096	160,668
5	General Plant	45,975,000	36,326,495	7,796,416	686,154	37,524	1,128,409
6	Total Plant In Service	379,532,000	299,890,697	64,353,459	5,662,636	309,537	9,315,671
7	Accum Depreciation						
8	Underground Storage Plant	-9,074,000	-6,177,496	-2,365,108	-325,160	-33,367	-172,869
9	Distribution Plant	-110,235,000	-88,162,151	-17,992,732	-1,515,568	-51,747	-2,512,802
10	Intangible Plant	-2,644,000	-2,089,744	-447,847	-39,341	-2,142	-64,926
11	General Plant	-13,114,000	-10,361,841	-2,223,865	-195,720	-10,703	-321,870
12	Total Accumulated Depreciation	-135,067,000	-106,791,233	-23,029,552	-2,075,788	-97,960	-3,072,467
13	Net Plant	244,465,000	193,099,464	41,323,907	3,586,848	211,578	6,243,204
14	Accumulated Deferred FIT	-47,851,000	-37,809,907	-8,113,617	-713,939	-39,026	-1,174,510
15	Miscellaneous Rate Base	13,390,000	9,005,108	3,582,239	500,985	52,134	249,534
16	Total Rate Base	210,004,000	164,294,665	36,792,528	3,373,894	224,686	5,318,228
17	Revenue From Retail Rates	144,083,000	105,607,337	32,015,274	3,894,070	365,058	2,201,262
18	Other Operating Revenues	1,635,000	1,279,378	286,255	26,225	1,742	41,400
19	Total Revenues	145,718,000	106,886,715	32,301,529	3,920,295	366,800	2,242,663
	Operating Expenses						
20	Purchased Gas Costs	81,056,000	56,438,315	21,453,895	2,844,839	278,541	40,410
21	Underground Storage Expenses	785,000	534,421	204,608	28,130	2,887	14,955
22	Distribution Expenses	9,663,000	7,831,028	1,474,607	112,880	6,220	238,265
23	Customer Accounting Expenses	6,071,000	5,805,564	233,639	18,707	1,701	11,390
24	Customer Information Expenses	857,000	842,755	13,875	150	6	214
25	Sales Expenses	3,000	2,950	49	1	0	1
26	Admin & General Expenses	12,161,000	8,946,639	2,080,842	241,734	22,022	869,763
27	Total O&M Expenses	110,596,000	80,401,672	25,461,514	3,246,440	311,377	1,174,997
28	Taxes Other Than Income Taxes	7,955,000	5,971,678	1,639,186	185,467	15,979	142,689
29	Depreciation Expense						
30	Underground Storage Plant Depreciation	367,000	249,850	95,657	13,151	1,350	6,992
31	Distribution Plant Depreciation	7,552,000	6,013,684	1,246,227	101,805	4,227	186,056
32	General Plant Depreciation	3,529,000	2,788,389	598,446	52,669	2,880	86,616
33	Amortization Expense	639,000	505,102	108,190	9,497	516	15,694
34	Total Depreciation Expense	12,087,000	9,557,026	2,048,521	177,122	8,973	295,358
35	Income Tax	4,019,000	2,761,843	936,050	95,924	10,815	214,367
36	Total Operating Expenses	134,657,000	98,692,219	30,085,271	3,704,954	347,145	1,827,410
37	Net Operating Income	11,061,000	8,194,495	2,216,257	215,341	19,654	415,252
38	Rate of Return	5.27%	4.99%	6.02%	6.38%	8.75%	7.81%
39	Return Ratio	1.00	0.95	1.14	1.21	1.66	1.48
40	Interest Expense	6,237,000	4,879,459	1,092,717	100,203	6,673	157,948

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Functional Cost Components at Current Rates							
1	Production	85,018,284	59,197,206	22,502,632	2,983,904	292,157	42,385
2	Underground Storage	3,113,352	1,983,034	898,923	130,239	17,864	83,292
3	Distribution	36,802,181	30,088,193	5,293,102	425,683	25,718	969,485
4	Common	19,149,184	14,338,904	3,320,617	354,244	29,318	1,106,101
5	Total Current Rate Revenue	144,083,000	105,607,337	32,015,274	3,894,070	365,058	2,201,262
6	Exclude Cost of Gas w / Revenue Exp.	83,918,006	58,447,654	22,219,940	2,945,496	288,236	16,679
7	Total Margin Revenue at Current Rates	60,164,994	47,159,683	9,795,334	948,573	76,821	2,184,583
Margin per Therm at Current Rates							
8	Production	\$0.00548	\$0.00630	\$0.00620	\$0.00613	\$0.00610	\$0.00087
9	Underground Storage	\$0.01549	\$0.01666	\$0.01973	\$0.02079	\$0.02779	\$0.00283
10	Distribution	\$0.18314	\$0.25279	\$0.11615	\$0.06795	\$0.04000	\$0.03292
11	Common	\$0.09529	\$0.12047	\$0.07287	\$0.05654	\$0.04560	\$0.03756
12	Total Curr. Margin Melded Rate per Therm	\$0.29940	\$0.39622	\$0.21495	\$0.15141	\$0.11949	\$0.07418
Functional Cost Components at Uniform Current Return							
13	Production	85,018,284	59,197,206	22,502,632	2,983,904	292,157	42,385
14	Underground Storage	3,057,370	2,081,429	796,893	109,558	11,243	58,246
15	Distribution	36,852,457	30,752,643	4,929,444	383,028	18,845	768,497
16	Common	19,154,889	14,458,545	3,251,055	345,215	27,776	1,072,297
17	Total Uniform Current Cost	144,083,000	106,489,823	31,480,024	3,821,705	350,022	1,941,426
18	Exclude Cost of Gas w / Revenue Exp.	83,918,006	58,447,654	22,219,940	2,945,496	288,236	16,679
19	Total Uniform Current Margin	60,164,994	48,042,170	9,260,084	876,209	61,785	1,924,746
Margin per Therm at Uniform Current Return							
20	Production	\$0.00548	\$0.00630	\$0.00620	\$0.00613	\$0.00610	\$0.00087
21	Underground Storage	\$0.01521	\$0.01749	\$0.01749	\$0.01749	\$0.01749	\$0.00198
22	Distribution	\$0.18339	\$0.25837	\$0.10817	\$0.06114	\$0.02931	\$0.02610
23	Common	\$0.09532	\$0.12148	\$0.07134	\$0.05510	\$0.04320	\$0.03641
24	Total Curr. Uniform Margin @ Melded Rate	\$0.29940	\$0.40363	\$0.20321	\$0.13986	\$0.09610	\$0.06536
25	Margin to Cost Ratio at Current Rates	1.00	0.98	1.06	1.08	1.24	1.13
Functional Cost Components at Proposed Rates							
26	Production	85,006,517	59,189,013	22,499,517	2,983,491	292,117	42,379
27	Underground Storage	4,521,072	2,839,057	1,342,602	211,151	29,553	98,710
28	Distribution	44,464,226	35,866,469	6,874,190	592,544	37,849	1,093,175
29	Common	20,549,185	15,378,112	3,622,736	389,528	32,036	1,126,773
30	Total Proposed Rate Revenue	154,541,000	113,272,650	34,339,045	4,176,714	391,555	2,361,037
31	Exclude Cost of Gas w / Revenue Exp.	83,906,390	58,439,564	22,216,864	2,945,089	288,196	16,677
32	Total Margin Revenue at Proposed Rates	70,634,610	54,833,086	12,122,180	1,231,625	103,358	2,344,360
Margin per Therm at Proposed Rates							
33	Production	\$0.00547	\$0.00630	\$0.00620	\$0.00613	\$0.00610	\$0.00087
34	Underground Storage	\$0.02250	\$0.02385	\$0.02946	\$0.03370	\$0.04597	\$0.00335
35	Distribution	\$0.22127	\$0.30134	\$0.15085	\$0.09458	\$0.05887	\$0.03712
36	Common	\$0.10226	\$0.12920	\$0.07950	\$0.06218	\$0.04983	\$0.03826
37	Total Proposed Margin @ Melded Rates	\$0.35150	\$0.46069	\$0.26601	\$0.19659	\$0.16077	\$0.07961

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Functional Cost Components at Uniform Proposed Return							
38	Production	85,006,517	59,189,013	22,499,517	2,983,491	292,117	42,379
39	Underground Storage	4,399,481	2,995,127	1,146,710	157,652	16,178	83,815
40	Distribution	44,576,179	36,920,384	6,175,986	482,200	23,967	973,641
41	Common	20,558,823	15,567,881	3,489,180	366,171	28,922	1,106,669
42	Total Uniform Proposed Cost	154,541,000	114,672,405	33,311,394	3,989,513	361,184	2,206,505
43	Exclude Cost of Gas w / Revenue Exp.	83,906,390	58,439,564	22,216,864	2,945,089	288,196	16,677
44	Total Uniform Proposed Margin	70,634,610	56,232,841	11,094,530	1,044,425	72,987	2,189,828
Margin per Therm at Uniform Proposed Return							
45	Production	\$0.00547	\$0.00630	\$0.00620	\$0.00613	\$0.00610	\$0.00087
46	Underground Storage	\$0.02189	\$0.02516	\$0.02516	\$0.02516	\$0.02516	\$0.00285
47	Distribution	\$0.22183	\$0.31019	\$0.13553	\$0.07697	\$0.03728	\$0.03306
48	Common	\$0.10231	\$0.13080	\$0.07657	\$0.05845	\$0.04499	\$0.03758
49	Total Prop. Uniform Margin @ Melded Rates	\$0.35150	\$0.47245	\$0.24346	\$0.16671	\$0.11353	\$0.07436
50	Margin to Cost Ratio at Proposed Rates	1.00	0.98	1.09	1.18	1.42	1.07
Cost by Classification at Current Return by Schedule							
1	Commodity	81,637,854	55,401,916	21,493,339	2,968,134	295,645	1,478,820
2	Demand	33,241,550	22,925,203	8,919,643	871,498	56,635	468,571
3	Customer	29,203,595	27,280,219	1,602,292	54,437	12,777	253,871
4	Total Current Rate Revenue	144,083,000	105,607,337	32,015,274	3,894,070	365,058	2,201,262
Revenue per Therm at Current Rates							
5	Commodity	\$0.40626	\$0.46547	\$0.47166	\$0.47376	\$0.45986	\$0.05022
6	Demand	\$0.16542	\$0.19261	\$0.19574	\$0.13911	\$0.08809	\$0.01591
7	Customer	\$0.14533	\$0.22920	\$0.03516	\$0.00869	\$0.01987	\$0.00862
8	Total Revenue per Therm at Current Rates	\$0.71701	\$0.88727	\$0.70256	\$0.62156	\$0.56783	\$0.07475
Cost per Unit at Current Rates							
9	Commodity	\$0.40626	\$0.46547	\$0.47166	\$0.47376	\$0.45986	\$0.05022
10	Demand	\$18.59	\$19.51	\$19.97	\$27.04	\$8.67	\$3.67
11	Customer	\$16.43	\$15.60	\$55.67	\$174.48	\$1,064.76	\$571.78
Cost by Classification at Uniform Current Return							
12	Commodity	81,447,177	55,603,717	21,284,085	2,925,720	286,153	1,347,503
13	Demand	33,123,050	23,156,848	8,681,230	846,135	53,981	384,856
14	Customer	29,512,773	27,729,259	1,514,710	49,851	9,887	209,067
15	Total Uniform Current Cost	144,083,000	106,489,823	31,480,024	3,821,705	350,022	1,941,426
Cost per Therm at Current Return							
16	Commodity	\$0.40531	\$0.46716	\$0.46707	\$0.46699	\$0.44509	\$0.04576
17	Demand	\$0.16483	\$0.19456	\$0.19050	\$0.13506	\$0.08396	\$0.01307
18	Customer	\$0.14687	\$0.23297	\$0.03324	\$0.00796	\$0.01538	\$0.00710
19	Total Cost per Therm at Current Return	\$0.71701	\$0.89469	\$0.69081	\$0.61001	\$0.54444	\$0.06593
Cost per Unit at Uniform Current Return							
20	Commodity	\$0.40531	\$0.46716	\$0.46707	\$0.46699	\$0.44509	\$0.04576

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21	Demand	\$18.52	\$19.70	\$19.44	\$26.25	\$8.27	\$3.01
22	Customer	\$16.60	\$15.86	\$52.63	\$159.78	\$823.95	\$470.87
23	Revenue to Cost Ratio at Current Rates	1.00	0.99	1.02	1.02	1.04	1.13
Cost by Classification at Proposed Return by Schedule							
24	Commodity	84,556,597	57,150,443	22,400,568	3,133,705	312,364	1,559,517
25	Demand	36,445,424	24,937,948	9,955,447	970,634	61,314	520,081
26	Customer	33,538,979	31,184,259	1,983,030	72,375	17,877	281,439
27	Total Proposed Rate Revenue	154,541,000	113,272,650	34,339,045	4,176,714	391,555	2,361,037
Revenue per Therm at Proposed Rates							
28	Commodity	\$0.42078	\$0.48016	\$0.49157	\$0.50019	\$0.48586	\$0.05296
29	Demand	\$0.18136	\$0.20952	\$0.21847	\$0.15493	\$0.09537	\$0.01766
30	Customer	\$0.16690	\$0.26200	\$0.04352	\$0.01155	\$0.02781	\$0.00956
31	Total Revenue per Therm at Prop. Rates	\$0.76905	\$0.95167	\$0.75355	\$0.66667	\$0.60904	\$0.08017
Cost per Unit at Proposed Rates							
32	Commodity	\$0.42078	\$0.48016	\$0.49157	\$0.50019	\$0.48586	\$0.05296
33	Demand	\$20.38	\$21.22	\$22.29	\$30.12	\$9.39	\$4.07
34	Customer	\$18.87	\$17.84	\$68.90	\$231.97	\$1,489.77	\$633.87
Cost by Classification at Uniform Proposed Return							
35	Commodity	84,267,931	57,470,529	21,998,811	3,023,982	293,190	1,481,419
36	Demand	36,234,344	25,305,372	9,497,706	905,020	55,953	470,293
37	Customer	34,038,724	31,896,503	1,814,877	60,512	12,041	254,792
38	Total Uniform Proposed Cost	154,541,000	114,672,405	33,311,394	3,989,513	361,184	2,206,505
Cost per Therm at Proposed Return							
39	Commodity	\$0.41935	\$0.48285	\$0.48275	\$0.48268	\$0.45604	\$0.05031
40	Demand	\$0.18031	\$0.21261	\$0.20842	\$0.14446	\$0.08703	\$0.01597
41	Customer	\$0.16939	\$0.26798	\$0.03983	\$0.00966	\$0.01873	\$0.00865
42	Total Cost per Therm at Proposed Return	\$0.76905	\$0.96343	\$0.73100	\$0.63679	\$0.56180	\$0.07493
Cost per Unit at Uniform Proposed Return							
43	Commodity	\$0.41935	\$0.48285	\$0.48275	\$0.48268	\$0.45604	\$0.05031
44	Demand	\$20.26	\$21.53	\$21.26	\$28.08	\$8.57	\$3.68
45	Customer	\$19.15	\$18.24	\$63.05	\$193.95	\$1,003.38	\$573.86
46	Revenue to Cost Ratio at Prop. Rates	1.00	0.99	1.03	1.05	1.08	1.07