

Avista Electric Customer-Related Costs

Components of Customer Cost				\$/month
Return			\$ 3,847,119	\$ 1.721
Depreciation			\$ 1,335,174	\$ 0.597
O&M			\$ 439,399	\$ 0.197
Meter Reading			\$ 1,337,141	\$ 0.598
Billing			\$ 3,930,085	\$ 1.758
			\$ 10,888,917	\$ 4.870

Electric Customer-Related Costs for Avista			
Expenses	Account		Amount
Meters	597		\$ 11,872
	586		\$ 287,661
	Depreciation		\$ 257,069
Services	587		\$ 120,532
	Depreciation		\$ 1,019,357
Meter Reading	902		\$ 1,278,307
Billing	903		\$ 3,757,161
Subtotal Expenses			\$ 6,731,959
Net to Gross on Expenses			95.6%
Total Expenses			\$ 7,041,798
Rate Base			
Meters			
Plant In Service			\$ 7,739,912
Less Accumulated Depreciation			\$ (2,622,283)
Net Plant			\$ 5,117,629
Depreciation Expense			\$ 257,069
Services			
Plant In Service			\$ 47,084,138
Less Accumulated Depreciation			\$ (17,801,728)
Net Plant			\$ 29,282,410
Depreciation Expense			\$ 1,019,357
Meters			\$ 5,117,629
Services			\$ 29,282,410
Total Rate Base			\$ 34,400,039
Grossed Up Return	11.18%		\$ 3,847,119
Total Customer-Related Revenue Requirement			\$ 10,888,917
Annual Residential Bills			2,235,890
\$/Month			\$ 4.87

At Staff/Avista Cost of Capital			
Grossed Up Return	11.93%		\$ 4,104,732
Expenses			\$ 7,041,798
Total Customer-Related Revenue Requirement			\$ 11,146,530
Annual Residential Bills			2,235,890
\$/Month			\$ 4.99

Raw data by account from Knox Cost of Service Study