**Cost of Service Methodology Comparisons** 

**Key Statistics** 

	The second secon	The second second second second second second			The second section of the second second second	Section of the second section of the second section of the second section sect	And in contrast of the last of	The second secon	
0.98	1.20	0.97	0.97	0.95	1.00	1.12	0.93	Revenue to Cost Ratio	∞
5,255,000	(597,678)	200,550	712,941	921,878	(179,428)	(4,179,616)	8,376,353	Revenue Change to Unity	7
3,636,000 252,896,000	3,636,000	5,784,000	22,781,000	17,867,000	51,205,000	38,602,000	113,021,000	Revenue at Present Rates	6
258,151,000	3,038,322	5,984,550	23,493,941	18,788,878	51,025,572	34,422,384	121,397,353	Cost at Unity with COSS	ъ
1.00	1.54	0.96	0.94	0.88	1.09	1.52	0.82	Return Ratio	4
7.08%	10.88%	6.82%	6.68%	6.22%	7.70%	10.77%	5.81%	Rate of Return	ω
59,246,000	1,687,787	1,456,758	4,326,317	3,482,453	13,245,912	12,0	22,964,460	<b>Net Income at Present Rates</b>	2
836,820,000	15,510,738	21,370,892	64,775,674	56,018,750	172,000,189	112,139,663	395,004,094	Rate Base	1
Idaho Total	Sch 41-49	Sch 31/32	Sch 25P	Sch 25	Sch 21/22	Sch 11/12	Sch 1	Prior Cases	Line
	Area Lights	Pumping	General	General	large General	General	Residential	Methodology Same as	
	Stroot 9		Fx+101000	Evtua Laura				Bass Cass AVIII E 10 04	

	1,904	3,145	(54,640)	(16,830)	18,373	10,983	37,065	18 Change in Cost at Unity	18
1	(0.00)	(0.00)	0.01	0.00	(0.00)	(0.00)	(0.00)	Change in Return Ratio	17
0.98	1.20	0.97	0.97	0.95	1.00	1.12	0.93	Revenue to Cost Ratio	16
5,255,000	(595,774)	203,695	658,301	905,048	(161,055)	(4,168,633)	8,413,418	<b>Revenue Change to Unity</b>	15
252,896,000	3,636,000	5,784,000	22,781,000	17,867,000	51,205,000	38,602,000	113,021,000	Revenue at Present Rates	14
258,151,000	3,040,226	5,987,695	23,439,301	18,772,048	51,043,945	34,433,367	121,434,418	Cost at Unity with COSS	13
1.00	1.53	0.96	0.95	0.88	1.09	1.52	0.82	Return Ratio	12
7.08%	10.87%	6.81%		6.24%	7.69%	10.76%	5.81%	Rate of Return	11
59,246,000	1,687,401	1,456,120	4,337,396	3,485,866	13,242,187	12,080,086	22,956,944	Net Income at Present Rates	10
836,820,000	15,526,882	21,397,563	64,312,348	55,876,039	172,155,984	112,232,801	395,318,383	Rate Base	9
Idaho Total	Sch 41-49	Sch 31/32	Sch 25P	Sch 25	Sch 21/22	Sch 11/12	Sch 1	<b>Accounts 361-367</b>	
	Area Lights	Pumping	General	Gen	Large General	General	Residential	Allocated by Sum of	
	Street &		Extra Large	Extra Large				<b>Distribution Land</b>	
								Scenario 1 AVU-E-19-04	

														1										
18	17	16	15	14	13	12	11	10	9						∞	7	6 4	4 1	ω	2	1	Line		
Change in Cost at Unity	Change in Return Ratio	Revenue to Cost Ratio	Revenue Change to Unity	Revenue at Present Rates	Cost at Unity with COSS	Return Ratio	Rate of Return	Net Income at Present Rates	Rate Base	Allocated by A7CP	<b>Transmission Demand</b>	Production and	Scenario 2 AVU-E-19-04		Revenue to Cost Ratio	Revenue Change to Unity	Revenue at Present Rates	Return Ratio	Rate of Return	Net Income at Present Rates	Rate Base	Prior Cases	Base Case AVU-E-19-04 Methodology Same as	
2,639,563	(0.07)	0.91	11,015,916	113,021,000	124,036,916	0.75	5.30%	21,402,277	403,896,626	Sch 1	Residential				0.93	8,376,353	113,021,000	0.82	5.81%	22,964,460	395,004,094	Sch 1	Residential	
(68,655)	0.01	1.12	(4,248,271)	38,602,000	34,353,729	1.53	10.83%	12,122,945	111,908,371	Sch 11/12	General				1.12	(4,179,616)	38,602,000	1.52	10.77%	12,082,313	112,139,663	Sch 11/12	General	
(1,072,643)	0.08	1.03	(1,252,071)	51,205,000	49,952,929	1.16	8.24%	13,880,739	168,386,516	Sch 21/22	Large General				1.00	(179,428)	51,205,000	1.09	7.70%	13,245,912	172,000,189	Sch 21/22	Large General	
(502,696)	0.10	0.98	419,182	17,867,000	18,286,182	0.98	6.96%	3,779,966	54,325,198	Sch 25	General	Extra Large			0.95	921,878	17,867,000	0.88	6.22%	3,482,453	56,018,750	Sch 25	Extra Large General	
(613,109)	0.11	1.00	99,832	22,781,000	22,880,832	1.06	7.48%	4,689,175	62,710,147	Sch 25P	General	Extra Large			0.97	712,941	23,493,941	0.94	6.68%	4,326,317	64,775,674	Sch 25P	Extra Large General	
(437,473)	0.26	1.04	(236,923)	5,784,000	5,547,077	1.22	8.62%	1,715,669	19,897,070	Sch 31/32	Pumping				0.97	200,550	5,784,000	0.96	6.82%	1,456,758	21,370,892	Sch 31/32	Pumping	
55,013	(0.05)	1.18	(542,665)	3,636,000	3,093,335	1.49	10.55%	1,655,229	15,696,072	Sch 41-49	<b>Area Lights</b>	Street &			1.20	(597,678)	3,636,000	2.038.222	10.88%	1,687,787	15,510,738	Sch 41-49	Street & Area Lights	
		0.98	5,255,000	252,896,000	258,151,000	1.00	7.08%	59,246,000	836,820,000	Idaho Total					0.98	5,255,000	252,896,000	1.00	7.08%	59,246,000	836,820,000	Idaho Total		

Exhibit 11
Case No. AVU-E-19-04
T. Knox, Avista
Schedule 5, p.

**Cost of Service Methodology Comparisons** 

**Key Statistics** 

0.98	1.20	0.97	0.97	0.95	1.00	1.12	0.93	Revenue to Cost Ratio	∞
5,255,000	(597,678)	200,550	712,941	921,878	(179,428)	(4,179,616)	8,376,353	Revenue Change to Unity	7
3,636,000 252,896,000	3,636,000	5,784,000	22,781,000	51,205,000 17,867,000 22,781,000	51,205,000	38,602,000	113,021,000	Revenue at Present Rates	6
258,151,000	3,038,322	5,984,550	23,493,941	18,788,878	51,025,572	34,422,384	121,397,353	Cost at Unity with COSS	v
1.00	1.54	0.96	0.94	0.88	1.09	1.52	0.82	Return Ratio	4
7.08%	10.88%	6.82%	6.68%	6.22%	7.70%	10.77%	5.81%	Rate of Return	ω
59,246,000	1,687,787	1,456,758	4,326,317	3,482,453	13,245,912	12,082,313	22,964,460	Net Income at Present Rates	2
836,820,000	15,510,738	21,370,892	64,775,674	56,018,750	172,000,189	112,139,663	395,004,094	Rate Base	1
ldaho Total	Area Lights Sch 41-49	Pumping Sch 31/32	General Sch 25P	General Sch 25	Large General Sch 21/22	General Sch 11/12	Residential Sch 1	Methodology Same as Prior Cases	Line
	Street &		Extra Large	Extra Large				Base Case AVU-E-19-04	

0.12 (0.01) (212,211) 16,758	(212	(0.00) 21,932	0.03 (149,624)	0.02 (295,094)	(0.01) 47,053	(0.02) 571,186	Change in Return Ratio Change in Cost at Unity	17 18
				·		: !		
0.97 1.00			0.96	1.01	1.12	0.93	<b>Revenue to Cost Ratio</b>	16
734,873 (11,661)		-	772,254	(474,522)	(4,132,563)	8,947,539	Revenue Change to Unity	15
22,781,000 5,784,000	2		17,867,000	51,205,000	38,602,000	113,021,000	Revenue at Present Rates	14
23,515,873 5,772,339			18,639,254	50,730,478	34,469,437	121,968,539	Cost at Unity with COSS	13
1.08	0.94		0.91	1.11	1.52	0.81	Return Ratio	12
6.65% 7.66%	6.65%	%	6.43%	7.85%	10.73%	5.70%	Rate of Return	11
4,313,337 1,582,351	4,313,337		3,571,006	13,420,559	12,054,466	22,626,412	Net Income at Present Rates	10
20,655,966			55,514,676	171,006,033	112,298,183	396,928,386	Rate Base	9
Sch 31/32	Sch 25P		Sch 25	Sch 21/22	Sch 11/12	Sch 1	Allocated by W12CP	
General Pumping Area Light:	General		General	Large General	General	Residential	<b>Transmission Demand</b>	
Extra Large Street &	Extra Large		Extra Large				Production and	
							Scenario 3 AVU-E-19-04	