

APPENDIX A

Avista Corp
PCA Authorized Expense and Retail Sales (Annual)

Based on Pro forma September 2021 - August 2022
'7/1/2021 - 6/30/2022 Historic Normalized Loads

PCA Authorized Power Supply Expense - System Numbers (1)

	Total	January	February	March	April	May	June	July	August	September	October	November	December
Account 555 - Purchased Power	\$75,558,267	\$7,435,932	\$7,069,211	\$7,433,801	\$5,672,869	\$5,579,483	\$5,419,545	\$5,937,659	\$5,836,088	\$5,942,565	\$6,184,512	\$6,489,810	\$6,556,792
Account 501 - Thermal Fuel	\$31,583,795	\$3,151,777	\$2,749,966	\$2,896,333	\$2,060,445	\$1,526,412	\$1,782,225	\$2,879,162	\$3,146,005	\$3,033,757	\$2,874,156	\$2,395,831	\$3,087,726
Account 537- MT Invasive Species	\$1,610,000	\$134,167	\$134,167	\$134,167	\$134,167	\$134,167	\$134,167	\$134,167	\$134,167	\$134,167	\$134,167	\$134,167	\$134,167
Account 547 - Natural Gas Fuel	\$81,530,747	\$8,942,104	\$7,474,530	\$5,068,911	\$4,095,763	\$2,284,385	\$3,117,887	\$6,693,265	\$7,977,571	\$8,729,385	\$8,223,214	\$8,133,493	\$10,790,239
Account 557 - Other Expenses	\$631,627	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636
Account 565 - Transmission Expense	\$17,278,767	\$1,439,897	\$1,439,897	\$1,439,897	\$1,439,897	\$1,439,897	\$1,439,897	\$1,439,897	\$1,439,897	\$1,439,897	\$1,439,897	\$1,439,897	\$1,439,897
Account 456 - Other Revenue	-\$6,290,910	-\$633,351	-\$664,038	-\$880,329	-\$385,474	-\$657,028	-\$615,703	-\$524,310	-\$514,471	-\$290,007	-\$311,801	-\$548,421	-\$265,977
Account 447 - Sale for Resale	-\$52,622,947	-\$2,316,991	-\$1,936,564	-\$2,540,468	-\$4,230,873	-\$3,489,856	-\$5,862,698	-\$9,557,120	-\$4,493,194	-\$7,072,562	-\$3,997,529	-\$2,672,014	-\$4,453,080
Power Supply Expense Subtotal (2)	\$149,279,346	\$18,206,171	\$16,319,804	\$13,604,948	\$8,839,429	\$6,870,095	\$5,467,956	\$7,055,356	\$13,578,698	\$11,969,838	\$14,599,252	\$15,425,398	\$17,342,401
90% Palouse Wind and Rattlesnake Flats	\$29,313,000	\$2,442,750	\$2,442,750	\$2,442,750	\$2,442,750	\$2,442,750	\$2,442,750	\$2,442,750	\$2,442,750	\$2,442,750	\$2,442,750	\$2,442,750	\$2,442,750
Remove Columbia Basin Hydro Transmission Project	-\$1,007,000	-\$83,917	-\$83,917	-\$83,917	-\$83,917	-\$83,917	-\$83,917	-\$83,917	-\$83,917	-\$83,917	-\$83,917	-\$83,917	-\$83,917
Power Supply Expense	\$177,585,346	\$20,565,005	\$18,678,638	\$15,963,782	\$11,198,262	\$9,228,928	\$7,826,789	\$9,414,189	\$15,937,531	\$14,328,671	\$16,958,085	\$17,784,232	\$19,701,234
Account 456 - Transmission Revenue (3)	-\$23,471,003	-\$1,634,727	-\$1,811,669	-\$1,891,560	-\$1,715,927	-\$2,123,305	-\$2,306,697	-\$2,267,860	-\$2,209,469	-\$1,714,509	-\$1,711,129	-\$1,937,530	-\$2,146,621
Total Authorized Expense	\$154,114,343	\$18,930,277	\$16,866,969	\$14,072,221	\$9,482,336	\$7,105,623	\$5,520,092	\$7,146,329	\$13,728,062	\$12,614,163	\$15,246,956	\$15,846,701	\$17,554,613

Idaho Only (no adjustment for Directly assigned) \$53,123,214 \$6,525,267 \$5,814,044 \$4,850,695 \$3,268,561 \$2,449,308 \$1,902,776 \$2,463,339 \$4,732,063 \$4,348,102 \$5,255,626 \$5,462,358 \$6,051,075

PCA Authorized Idaho Retail Sales (4)

Total ID Retail Sales, MWh 3,082,930 304,450 275,917 276,088 250,222 227,023 225,845 256,211 254,893 218,497 235,421 260,464 297,899 292012.7

2023 Load Change Adjustment Rate (5)

\$24.41
/MWh

2024 Load Change Adjustment Rate (5)

\$24.50
/MWh

- (1) Multiply number by ROO current production/transmission allocation ratio of 34.47%
- (2) Power Supply Expense Subtotal per Case AVU E-21-01, adjusted for: 1) 90% Palouse wind and Rattlesnake Flats and 2) remove Columbia Basin Hydro Transmission Project, per Settlement.
- (3) Transmission Revenue per Case AVU E-21-01 for Settlement Revenue Requirement.
- (4) Twelve months ended June 30, 2022 normalized monthly retail sales.

APPENDIX B

Avista Utilities
Electric Fixed Cost Adjustment Mechanism (Idaho)
Development of Fixed Cost Adjustment Revenue by Rate Schedule - Electric
AVU-E-23-01 Year 1 Rates Effective 09/01/2023

	TOTAL	RESIDENTIAL SCHEDULE 1	GENERAL SVC. SCH. 11,12	LG. GEN. SVC. SCH. 21,22	PUMPING SCH. 31, 32	OTHER SERVICE SCHEDULES
1 Total Normalized Test Year Revenue	\$ 275,654,000	\$ 134,665,000	\$ 43,855,000	\$ 47,036,000	\$ 6,208,000	\$ 43,890,000
2 Settlement Revenue Change (RY1)	\$ 22,134,000	\$ 14,059,000	\$ 1,266,000	\$ 4,909,000	\$ 649,000	\$ 1,251,000
3 Total Rate Revenue (September 1, 2023)	\$ 297,788,000	\$ 148,724,000	\$ 45,121,000	\$ 51,945,000	\$ 6,857,000	\$ 45,141,000
4 Normalized kWhs (Test Year)	3,082,929,705	1,280,883,108	445,174,789	567,374,279	63,182,401	726,315,128
5 Load Change Adjustment Rate (Ln 14)	\$ 0.02450	\$ 0.02450	\$ 0.02450	\$ 0.02450	\$ 0.02450	
6 Variable Power Supply Revenue (Ln 4 * Ln 5)	\$ 75,531,778	\$ 31,381,636	\$ 10,906,782	\$ 13,900,670	\$ 1,547,969	\$ 17,794,721
6A Fixed Production and Transmission Rate per kWh (New Customers Only)		\$ 0.02822	\$ 0.02409	\$ 0.02625	\$ 0.01827	
6B Fixed Production and Transmission Revenue (New Customers Only)	\$ 445,174,789	\$ 36,143,782	\$ 10,724,736	\$ 14,895,789	\$ 1,154,443	\$ 13,498,102
7 Subtotal (Ln 3 - Ln 6) (Test Year Customers)	\$ 194,909,943	\$ 117,342,364	\$ 34,214,218	\$ 38,044,330	\$ 5,309,031	Excluded From Fixed Cost Adjustment
7A Subtotal (Ln 3 - Ln 6 - Ln 6B) (New Customers)	\$ 131,991,193	\$ 81,198,582	\$ 23,489,482	\$ 23,148,541	\$ 4,154,588	
8 Customer Bills (Test Year)	1,691,339	1,381,277	281,783	9,881	18,398	
9 Settlement Fixed Charges		\$ 15.00	\$ 18.00	\$ 500.00	\$ 18.00	
10 Fixed Charge Revenue (Ln 8 * Ln 9)	\$ 31,062,913	\$ 20,719,155	\$ 5,072,094	\$ 4,940,500	\$ 331,164	
11 Fixed Cost Adjustment Revenue (Ln 7 - Ln 10) (Test Year Customers)	\$ 163,847,030	\$ 96,623,209	\$ 29,142,124	\$ 33,103,830	\$ 4,977,867	
11A Fixed Cost Adjustment Revenue (Ln 7A - Ln 10) (New Customers)	\$ 100,928,280	\$ 60,479,427	\$ 18,417,388	\$ 18,208,041	\$ 3,823,424	
12 Load Change Adjustment Rate (Appendix A)	\$0.02441					
13 Gross Up Factor for Revenue Related Exp	100.38%					
14 Grossed Up Load Change Adjustment Rate	\$0.02450					
		Residential	Non-Residential Group			
15 Average Number of Customers (Line 8 / 12)		115,106	25,839			
16 Annual kWh		1,280,883,108	1,075,731,469			
17 Basic Charge Revenues		20,719,155	10,343,758			
18 Customer Bills		1,381,277	310,062			
19 Average Basic Charge		\$15.00	\$33.36			
20 Average Fixed Production and Transmission Rate per kWh (Line 6B / Line 4)		\$0.02822	\$0.02489			

Avista Utilities
Electric Fixed Cost Adjustment Mechanism (Idaho)
Development of Annual Fixed Cost Adjustment Revenue Per Customer - Electric
AVU-E-23-01 Year 1 Rates Effective 09/01/2023

Line No.	Source	Residential	Non-Residential Schedules*
(a)	(b)	(c)	(d)
<u>Existing Customer FCA</u>			
1	Fixed Cost Adjustment Revenue	Page 1	\$ 96,623,209 \$ 67,223,821
2	Test Year Number of Customers	Revenue Data	115,106 25,839
3	Fixed Cost Adjustment Revenue Per Customer	(1) / (2)	\$ 839.43 \$ 2,601.69
<u>New Customer FCA</u>			
1	Fixed Cost Adjustment Revenue	Page 1	\$ 60,479,427 \$ 40,448,852
2	Test Year Number of Customers	Revenue Data	115,106 25,839
3	Fixed Cost Adjustment Revenue Per Customer	(1) / (2)	\$ 525.42 \$ 1,565.45

* Schedules 11, 12, 21, 22, 31, and 32.

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Description	Total	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 25P	Sch 31-32	Sch 41-49		
SUMMARY BY FUNCTION ANALYSIS										
Functional Cost Components at Current Rates										
701	Production	114,271,489	49,187,921	16,812,343	21,251,397	11,924,750	12,669,300	2,123,565	302,213	
702	Transmission	27,458,544	12,356,640	4,263,640	5,132,875	2,549,372	2,713,945	413,383	28,690	
703	Distribution	65,538,780	35,830,722	11,911,057	10,321,031	2,239,933	358,459	2,109,099	2,768,481	
704	Common	68,385,187	37,289,718	10,867,960	10,330,697	3,989,945	3,401,296	1,561,954	943,617	
705	Total Current Rate Revenue	275,654,000	134,665,000	43,855,000	47,036,000	20,704,000	19,143,000	6,208,000	4,043,000	
706	Expressed as \$/kWh									
707	Production	\$0.03707	\$0.03840	\$0.03777	\$0.03746	\$0.03428	\$0.03443	\$0.03361	\$0.02897	
708	Transmission	\$0.00891	\$0.00965	\$0.00958	\$0.00905	\$0.00733	\$0.00737	\$0.00654	\$0.00275	
709	Distribution	\$0.02126	\$0.02797	\$0.02676	\$0.01819	\$0.00644	\$0.00097	\$0.03338	\$0.26536	
710	Common	\$0.02218	\$0.02911	\$0.02441	\$0.01821	\$0.01147	\$0.00924	\$0.02472	\$0.09045	
711	Total Current Rate Revenue	\$0.08941	\$0.10513	\$0.09851	\$0.08290	\$0.05952	\$0.05202	\$0.09826	\$0.38752	
712	Functional Cost Components at Uniform Current Return									
713	Production	113,828,935	49,924,206	16,338,355	21,600,461	11,625,088	11,874,211	2,186,938	279,675	
714	Transmission	27,362,284	13,043,497	3,863,446	5,447,179	2,334,505	2,190,285	461,091	22,279	
715	Distribution	65,983,460	37,285,835	11,043,346	10,881,326	2,070,165	300,686	2,310,537	2,091,565	
716	Common	68,479,322	37,757,081	10,616,902	10,457,263	3,914,120	3,239,045	1,597,929	896,982	
717	Total Uniform Current Cost	275,654,000	138,010,620	41,862,048	48,386,229	19,943,879	17,604,228	6,556,495	3,290,501	
718	Expressed as \$/kWh									
719	Production	\$0.03692	\$0.03898	\$0.03670	\$0.03807	\$0.03342	\$0.03227	\$0.03461	\$0.02681	
720	Transmission	\$0.00888	\$0.01018	\$0.00868	\$0.00960	\$0.00671	\$0.00595	\$0.00730	\$0.00214	
721	Distribution	\$0.02140	\$0.02911	\$0.02481	\$0.01918	\$0.00595	\$0.00082	\$0.03657	\$0.20048	
722	Common	\$0.02221	\$0.02948	\$0.02385	\$0.01843	\$0.01125	\$0.00880	\$0.02529	\$0.08598	
723	Total Current Rate Revenue	\$0.08941	\$0.10775	\$0.09404	\$0.08528	\$0.05733	\$0.04784	\$0.10377	\$0.31539	
724	Revenue to Cost Ratio at Current Rates	1.00	0.98	1.05	0.97	1.04	1.09	0.95	1.23	
725	Functional Cost Components at Proposed Return by Schedule									
726	Production	119,575,036	52,284,287	17,114,202	22,521,569	12,160,950	12,946,586	2,241,703	305,738	
727	Transmission	32,179,111	15,241,130	4,517,316	6,274,890	2,718,015	2,895,896	502,177	29,686	
728	Distribution	74,870,506	41,942,693	12,461,401	12,356,982	2,373,206	378,539	2,484,059	2,873,625	
729	Common	71,163,347	39,255,889	11,028,081	10,791,559	4,049,828	3,457,979	1,629,061	950,951	
730	Total Proposed Rate Revenue	297,788,000	148,724,000	45,121,000	51,945,000	21,302,000	19,679,000	6,857,000	4,160,000	
731	Expressed as \$/kWh									
732	Production	\$0.03879	\$0.04082	\$0.03844	\$0.03969	\$0.03496	\$0.03518	\$0.03548	\$0.02930	
733	Transmission	\$0.01044	\$0.01190	\$0.01015	\$0.01106	\$0.00781	\$0.00787	\$0.00795	\$0.00285	
734	Distribution	\$0.02429	\$0.03275	\$0.02799	\$0.02178	\$0.00682	\$0.00103	\$0.03932	\$0.27544	
735	Common	\$0.02308	\$0.03065	\$0.02477	\$0.01902	\$0.01164	\$0.00940	\$0.02578	\$0.09115	
736	Total Proposed Melded Rates	\$0.09659	\$0.11611	\$0.10136	\$0.09155	\$0.06124	\$0.05347	\$0.10853	\$0.39873	
737	Functional Cost Components at Uniform Proposed Return									
738	Production	119,396,850	52,366,237	17,137,542	22,657,043	12,193,726	12,455,036	2,293,912	293,355	
739	Transmission	32,132,788	15,317,579	4,537,022	6,396,873	2,741,517	2,572,153	541,480	26,163	
740	Distribution	75,069,515	42,104,650	12,504,128	12,574,435	2,391,775	342,823	2,650,009	2,501,695	
741	Common	71,188,847	39,307,907	11,040,443	10,840,680	4,058,122	3,357,669	1,658,698	925,327	
742	Total Uniform Proposed Cost	297,788,000	149,096,373	45,219,135	52,469,030	21,385,141	18,727,680	7,144,099	3,746,541	
743	Expressed as \$/kWh									
744	Production	\$0.03873	\$0.04088	\$0.03850	\$0.03993	\$0.03505	\$0.03384	\$0.03631	\$0.02812	
745	Transmission	\$0.01042	\$0.01196	\$0.01019	\$0.01127	\$0.00788	\$0.00699	\$0.00857	\$0.00251	
746	Distribution	\$0.02435	\$0.03287	\$0.02809	\$0.02216	\$0.00688	\$0.00093	\$0.04194	\$0.23979	
747	Common	\$0.02309	\$0.03069	\$0.02480	\$0.01911	\$0.01167	\$0.00912	\$0.02625	\$0.08869	
748	Total Uniform Melded Rates	\$0.09659	\$0.11640	\$0.10158	\$0.09248	\$0.06147	\$0.05089	\$0.11307	\$0.35910	
749	Revenue to Cost Ratio at Proposed Rates	1.00	1.00	1.00	0.99	1.00	1.05	0.96	1.11	
750	Current Revenue to Proposed Cost Ratio	0.93	0.90	0.97	0.90	0.97	1.02	0.87	1.08	
751	Target Revenue Change	22,134,000	14,431,000	1,364,000	5,433,000	681,000	-415,000	936,000	-296,000	
752	Proposed Revenue Change	22,134,000	14,059,000	1,266,000	4,909,000	598,000	536,000	649,000	117,000	
753	Proposed Variance from Unity	0	372,000	98,000	524,000	83,000	-951,000	287,000	-413,000	

AVISTA UTILITIES
Revenue Conversion Factor
Idaho - Electric System
TWELVE MONTHS ENDED JUNE 30, 2022

Line No.	Description	Factor	
1	Revenues	1.000000	1.000000
	Expenses:		
2	Uncollectibles	0.001795	0.001795
3	Commission Fees	0.001982	0.001982
4	Idaho Income Tax	0.000000	
5	Total Expenses	<u>0.003777</u>	<u>0.003777</u>
6	Net Operating Income Before FIT	0.996223	0.996223
7	Federal Income Tax @ 21%	0.209207	
8	REVENUE CONVERSION FACTOR	<u><u>0.787016</u></u>	
9	Gross Up Factor for Revenue Related Expenses		1.0038

APPENDIX C

Avista Utilities
Electric Fixed Cost Adjustment Mechanism (Idaho)
Development of Fixed Cost Adjustment Revenue by Rate Schedule - Electric
AVU-E-23-01 Year 2 Rates Effective 09/01/2024

	TOTAL	RESIDENTIAL SCHEDULE 1	GENERAL SVC. SCH. 11,12	LG. GEN. SVC. SCH. 21,22	PUMPING SCH. 31, 32	OTHER SERVICE SCHEDULES
1 Total Normalized Test Year Revenue	\$ 275,654,000	\$ 134,665,000	\$ 43,855,000	\$ 47,036,000	\$ 6,208,000	\$ 43,890,000
2 Settlement Revenue Change (RY1)	\$ 22,134,000	\$ 14,059,000	\$ 1,266,000	\$ 4,909,000	\$ 649,000	\$ 1,251,000
3 Settlement Revenue Change (RY2)	\$ 4,305,000	\$ 2,789,000	\$ 197,000	\$ 977,000	\$ 130,000	\$ 212,000
4 Total Rate Revenue (September 1, 2024)	\$ 302,093,000	\$ 151,513,000	\$ 45,318,000	\$ 52,922,000	\$ 6,987,000	\$ 45,353,000
5 Normalized kWhs (Test Year)	3,082,929,705	1,280,883,108	445,174,789	567,374,279	63,182,401	726,315,128
6 Load Change Adjustment Rate (Ln 16)	\$ 0.02459	\$ 0.02459	\$ 0.02459	\$ 0.02459	\$ 0.02459	
7 Variable Power Supply Revenue (Ln 5 * Ln 6)	\$ 75,809,241	\$ 31,496,916	\$ 10,946,848	\$ 13,951,734	\$ 1,553,655	\$ 17,860,089
8A Fixed Production and Transmission Rate per kWh (New Customers Only)		\$ 0.02859	\$ 0.02380	\$ 0.02651	\$ 0.01810	
8B Fixed Production and Transmission Revenue (New Customers Only)	\$ 445,174,789	\$ 36,625,728	\$ 10,594,060	\$ 15,042,801	\$ 1,143,307	\$ 13,519,346
9 Subtotal (Ln 4 - Ln 7) (Test Year Customers)	\$ 198,790,848	\$ 120,016,084	\$ 34,371,152	\$ 38,970,266	\$ 5,433,345	Excluded From Fixed Cost Adjustment
9A Subtotal (Ln 4 - Ln 7 - Ln 8B) (New Customers)	\$ 135,384,952	\$ 83,390,357	\$ 23,777,092	\$ 23,927,466	\$ 4,290,037	
10 Customer Bills (Test Year)	1,691,339	1,381,277	281,783	9,881	18,398	
11 Settlement Fixed Charges	\$ 20.00	\$ 20.00	\$ 20.00	\$ 525.00	\$ 20.00	
12 Fixed Charge Revenue (Ln 10 * Ln 11)	\$ 38,816,685	\$ 27,625,540	\$ 5,635,660	\$ 5,187,525	\$ 367,960	
13 Fixed Cost Adjustment Revenue (Ln 9 - Ln 12) (Test Year Customers)	\$ 159,974,163	\$ 92,390,544	\$ 28,735,492	\$ 33,782,741	\$ 5,065,385	
13A Fixed Cost Adjustment Revenue (Ln 9A - Ln 12) (New Customers)	\$ 96,568,267	\$ 55,764,817	\$ 18,141,432	\$ 18,739,941	\$ 3,922,077	
14 Load Change Adjustment Rate (Appendix A)	\$0.02450					
15 Gross Up Factor for Revenue Related Exp	100.38%					
16 Grossed Up Load Change Adjustment Rate	\$0.02459					
		Residential	Non-Residential Group			
17 Average Number of Customers (Line 10 / 12)		115,106	25,839			
18 Annual kWh		1,280,883,108	1,075,731,469			
19 Basic Charge Revenues		27,625,540	11,191,145			
20 Customer Bills		1,381,277	310,062			
21 Average Basic Charge		\$20.00	\$36.09			
22 Average Fixed Production and Transmission Rate per kWh (Line 8B / Line 5)		\$0.02859	\$0.02489			

Avista Utilities
Electric Fixed Cost Adjustment Mechanism (Idaho)
Development of Annual Fixed Cost Adjustment Revenue Per Customer - Electric
AVU-E-23-01 Year 2 Rates Effective 09/01/2024

Line No.	Source	Residential	Non-Residential Schedules*
(a)	(b)	(c)	(d)
<u>Existing Customer FCA</u>			
1	Fixed Cost Adjustment Revenue	Page 1	\$ 92,390,544 \$ 67,583,618
2	Test Year Number of Customers	Revenue Data	115,106 25,839
3	Fixed Cost Adjustment Revenue Per Customer	(1) / (2)	\$ 802.65 \$ 2,615.62
<u>New Customer FCA</u>			
1	Fixed Cost Adjustment Revenue	Page 1	\$ 55,764,817 \$ 40,803,450
2	Test Year Number of Customers	Revenue Data	115,106 25,839
3	Fixed Cost Adjustment Revenue Per Customer	(1) / (2)	\$ 484.46 \$ 1,579.17

* Schedules 11, 12, 21, 22, 31, and 32.

Avista Utilities
Electric Fixed Cost Adjustment Mechanism (Idaho)
Development of Monthly Fixed Cost Adjustment Revenue Per Customer - Electric
AVU-E-23-01 Year 2 Rates Effective 09/01/2024

Line No.	Source	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)		
<u>1</u>	<u>Electric Sales</u>															
2	<u>Residential</u>															
3	- Weather-Normalized kWh Sales	Monthly Test Year	153,285,311	125,860,397	117,452,298	100,489,362	84,274,399	80,890,431	105,215,982	97,667,963	72,434,077	88,277,125	115,287,014	139,748,750	1,280,883,108	
4	- % of Annual Total	% of Total	11.97%	9.83%	9.17%	7.85%	6.58%	6.32%	8.21%	7.63%	5.66%	6.89%	9.00%	10.91%	100.00%	
5																
6	<u>Non-Residential*</u>															
7	- Weather-Normalized kWh Sales	Monthly Test Year	94,053,160	91,475,845	95,004,030	88,788,454	80,609,374	83,636,291	92,029,559	94,293,082	84,840,236	87,445,019	85,502,343	98,054,076	1,075,731,469	
8	- % of Annual Total	% of Total	8.74%	8.50%	8.83%	8.25%	7.49%	7.77%	8.56%	8.77%	7.89%	8.13%	7.95%	9.12%	100.00%	
9																
10																
11	<u>Monthly Fixed Cost Adjustment Revenue Per Customer ("RPC")</u>															
12	<u>For Test Year Existing Customers</u>															
13	<u>Residential</u>															
14	- Fixed Cost Adj. Revenue per Customer	Page 2													\$ 802.65	
15	- Monthly Fixed Cost Adj. Revenue per Customer	(4) x (14)	\$ 96.05	\$ 78.87	\$ 73.60	\$ 62.97	\$ 52.81	\$ 50.69	\$ 65.93	\$ 61.20	\$ 45.39	\$ 55.32	\$ 72.24	\$ 87.57	\$ 802.65	
16																
17	<u>Non-Residential*</u>															
18	- Fixed Cost Adj. Revenue per Customer	Page 2													\$ 2,615.62	
19	- Monthly Fixed Cost Adj. Revenue per Customer	(8) x (18)	\$ 228.69	\$ 222.42	\$ 231.00	\$ 215.89	\$ 196.00	\$ 203.36	\$ 223.77	\$ 229.27	\$ 206.29	\$ 212.62	\$ 207.90	\$ 238.42	\$ 2,615.62	
20																
21																
22	<u>For New Customers</u>															
23	<u>Residential</u>															
24	- Fixed Cost Adj. Revenue per Customer	Page 2													\$ 484.46	
25	- Monthly Fixed Cost Adj. Revenue per Customer	(4) x (24)	\$ 57.98	\$ 47.60	\$ 44.42	\$ 38.01	\$ 31.87	\$ 30.59	\$ 39.80	\$ 36.94	\$ 27.40	\$ 33.39	\$ 43.60	\$ 52.86	\$ 484.46	
26																
27	<u>Non-Residential*</u>															
28	- Fixed Cost Adj. Revenue per Customer	Page 2													\$ 1,579.17	
29	- Monthly Fixed Cost Adj. Revenue per Customer	(8) x (28)	\$ 138.07	\$ 134.29	\$ 139.47	\$ 130.34	\$ 118.33	\$ 122.78	\$ 135.10	\$ 138.42	\$ 124.55	\$ 128.37	\$ 125.52	\$ 143.94	\$ 1,579.17	
* Schedules 11, 12, 21, 22, 31, and 32.																
30	Normalized Test Year Usage															
31	Residential Schedule 001		153,285,311	125,860,397	117,452,298	100,489,362	84,274,399	80,890,431	105,215,982	97,667,963	72,434,077	88,277,125	115,287,014	139,748,750	1,280,883,108	
32	General Svc Schedule 011/012		42,671,508	40,628,652	42,704,813	35,937,812	32,203,749	33,704,610	34,792,579	36,491,956	31,402,635	34,505,476	37,220,519	42,910,480	445,174,789	
33	Large Gen Svc Schedule 021/022		47,534,029	46,881,024	48,880,996	48,633,330	43,485,523	45,625,905	47,775,541	47,520,242	45,860,282	47,728,661	45,878,677	51,570,069	567,374,279	
34	Extra Large Gen Schedule 25		30,306,579	28,292,998	30,617,343	28,679,967	28,836,852	28,623,776	28,879,806	29,240,092	27,406,339	29,223,066	27,890,975	29,872,424	347,870,216	
35	Extra Large Gen Schedule 25P		25,995,909	29,498,520	32,027,074	31,406,116	32,464,445	31,819,154	29,206,523	32,812,506	32,908,128	29,635,285	30,931,322	29,306,904	368,011,886	
36	Pumping Schedule 31/32		3,847,623	3,966,169	3,418,221	4,217,312	4,920,102	4,305,776	9,461,439	10,280,884	7,577,319	5,210,882	2,403,147	3,573,527	63,182,401	
37	Street and Area Lights		809,032	789,512	986,875	857,971	838,331	874,971	879,574	879,159	908,513	840,337	851,877	916,874	10,433,026	
38	Total Normalized Test Year Usage		304,449,991	275,917,272	276,087,619	250,221,870	227,023,400	225,844,623	256,211,445	254,892,802	218,497,292	235,420,833	260,463,531	297,899,028	3,082,929,705	
39																
40	Normalized Test Year Customer Bills															
41	Residential Schedule 001		115,383	115,272	115,806	115,560	115,677	115,645	114,071	114,232	114,346	115,022	114,956	115,307	1,381,277	
42	General Svc Schedule 011/012		23,393	23,421	23,919	23,572	23,707	23,806	23,217	23,249	23,249	23,472	23,303	23,475	281,783	
43	Large Gen Svc Schedule 021/022		821	798	815	813	804	793	851	846	844	837	835	824	9,881	
44	Extra Large Gen Schedule 25		11	11	11	11	11	11	11	11	11	11	11	11	132	
45	Extra Large Gen Schedule 25P		1	1	1	1	1	1	1	1	1	1	1	1	12	
46	Pumping Schedule 31/32		1,528	1,526	1,551	1,539	1,530	1,545	1,528	1,529	1,537	1,525	1,523	1,537	18,398	
47	Street and Area Lights		164	145	249	192	189	189	181	181	182	182	181	181	2,216	
48	Total Normalized Test Year Customer Bills		141,301	141,174	142,352	141,688	141,919	141,990	139,860	140,049	140,170	141,050	140,810	141,336	1,693,699	
49																
50	Test Year Average Usage per Customer															
51	Residential		1,328	1,092	1,014	870	729	699	922	855	633	767	1,003	1,212	11,125	927
52	Non-Residential		3,654	3,553	3,614	3,425	3,095	3,199	3,595	3,680	3,310	3,385	3,332	3,795	41,638	3,469

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Description	Total	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 25P	Sch 31-32	Sch 41-49		
SUMMARY BY FUNCTION ANALYSIS										
Functional Cost Components at Current Rates										
701	Production	118,883,034	51,973,550	17,005,108	22,373,517	12,097,660	12,907,519	2,224,456	301,223	
702	Transmission	31,649,183	14,981,147	4,433,936	6,150,225	2,677,861	2,888,680	488,774	28,560	
703	Distribution	75,171,248	42,040,990	12,517,428	12,462,590	2,418,803	386,014	2,488,964	2,856,458	
704	Common	72,084,524	39,728,307	11,164,526	10,958,666	4,107,674	3,497,785	1,653,806	973,758	
705	Total Current Rate Revenue	297,787,989	148,723,994	45,120,998	51,944,998	21,301,999	19,679,999	6,856,000	4,160,000	
706	Expressed as \$/kWh									
707	Production	\$0.03856	\$0.04058	\$0.03820	\$0.03943	\$0.03478	\$0.03507	\$0.03521	\$0.02887	
708	Transmission	\$0.01027	\$0.01170	\$0.00996	\$0.01084	\$0.00770	\$0.00785	\$0.00774	\$0.00274	
709	Distribution	\$0.02438	\$0.03282	\$0.02812	\$0.02197	\$0.00695	\$0.00105	\$0.03939	\$0.27379	
710	Common	\$0.02338	\$0.03102	\$0.02508	\$0.01931	\$0.01181	\$0.00950	\$0.02618	\$0.09333	
711	Total Current Rate Revenue	\$0.09659	\$0.11611	\$0.10136	\$0.09155	\$0.06124	\$0.05348	\$0.10851	\$0.39873	
712	Functional Cost Components at Uniform Current Return									
713	Production	118,660,778	52,043,404	17,031,890	22,517,364	12,118,553	12,378,251	2,279,770	291,547	
714	Transmission	31,568,862	15,048,757	4,457,398	6,284,609	2,693,404	2,527,012	531,977	25,704	
715	Distribution	75,454,483	42,183,520	12,568,141	12,703,091	2,431,229	345,683	2,671,641	2,551,178	
716	Common	72,103,865	39,772,127	11,178,549	11,010,341	4,112,900	3,391,428	1,684,934	953,587	
717	Total Uniform Current Cost	297,787,989	149,047,808	45,235,978	52,515,404	21,356,086	18,642,375	7,168,323	3,822,016	
718	Expressed as \$/kWh									
719	Production	\$0.03849	\$0.04063	\$0.03826	\$0.03969	\$0.03484	\$0.03364	\$0.03608	\$0.02794	
720	Transmission	\$0.01024	\$0.01175	\$0.01001	\$0.01108	\$0.00774	\$0.00687	\$0.00842	\$0.00246	
721	Distribution	\$0.02447	\$0.03293	\$0.02823	\$0.02239	\$0.00699	\$0.00094	\$0.04228	\$0.24453	
722	Common	\$0.02339	\$0.03105	\$0.02511	\$0.01941	\$0.01182	\$0.00922	\$0.02667	\$0.09140	
723	Total Current Rate Revenue	\$0.09659	\$0.11636	\$0.10161	\$0.09256	\$0.06139	\$0.05066	\$0.11345	\$0.36634	
724	Revenue to Cost Ratio at Current Rates	1.00	1.00	1.00	0.99	1.00	1.06	0.96	1.09	
725	Functional Cost Components at Proposed Return by Schedule									
726	Production	119,891,008	52,567,547	17,059,559	22,617,128	12,139,871	12,958,096	2,246,976	301,829	
727	Transmission	32,581,084	15,555,096	4,481,349	6,377,406	2,709,090	2,923,078	506,329	28,737	
728	Distribution	77,012,662	43,251,232	12,619,991	12,869,204	2,443,777	389,852	2,563,204	2,875,402	
729	Common	72,608,235	40,101,120	11,193,099	11,046,260	4,118,261	3,507,974	1,666,490	975,032	
730	Total Proposed Rate Revenue	302,092,989	151,474,994	45,353,998	52,909,998	21,410,999	19,778,999	6,983,000	4,181,000	
731	Expressed as \$/kWh									
732	Production	\$0.03889	\$0.04104	\$0.03832	\$0.03986	\$0.03490	\$0.03521	\$0.03556	\$0.02893	
733	Transmission	\$0.01057	\$0.01214	\$0.01007	\$0.01124	\$0.00779	\$0.00794	\$0.00801	\$0.00275	
734	Distribution	\$0.02498	\$0.03377	\$0.02835	\$0.02268	\$0.00702	\$0.00106	\$0.04057	\$0.27561	
735	Common	\$0.02355	\$0.03131	\$0.02514	\$0.01947	\$0.01184	\$0.00953	\$0.02638	\$0.09346	
736	Total Proposed Melded Rates	\$0.09799	\$0.11826	\$0.10188	\$0.09325	\$0.06155	\$0.05375	\$0.11052	\$0.40075	
737	Functional Cost Components at Uniform Proposed Return									
738	Production	119,721,064	52,508,434	17,184,078	22,718,566	12,226,838	12,488,856	2,300,141	294,152	
739	Transmission	32,511,021	15,497,881	4,590,427	6,472,170	2,773,787	2,602,429	547,854	26,471	
740	Distribution	77,246,743	43,130,616	12,855,765	13,038,800	2,495,500	354,095	2,738,784	2,633,182	
741	Common	72,614,161	40,064,038	11,258,297	11,082,700	4,140,011	3,413,679	1,696,408	959,027	
742	Total Uniform Proposed Cost	302,092,989	151,200,969	45,888,567	53,312,236	21,636,137	18,859,060	7,283,187	3,912,832	
743	Expressed as \$/kWh									
744	Production	\$0.03883	\$0.04099	\$0.03860	\$0.04004	\$0.03515	\$0.03394	\$0.03640	\$0.02819	
745	Transmission	\$0.01055	\$0.01210	\$0.01031	\$0.01141	\$0.00797	\$0.00707	\$0.00867	\$0.00254	
746	Distribution	\$0.02506	\$0.03367	\$0.02888	\$0.02298	\$0.00717	\$0.00096	\$0.04335	\$0.25239	
747	Common	\$0.02355	\$0.03128	\$0.02529	\$0.01953	\$0.01190	\$0.00928	\$0.02685	\$0.09192	
748	Total Uniform Melded Rates	\$0.09799	\$0.11804	\$0.10308	\$0.09396	\$0.06220	\$0.05125	\$0.11527	\$0.37504	
749	Revenue to Cost Ratio at Proposed Rates	1.00	1.00	0.99	0.99	0.99	1.05	0.96	1.07	
750	Current Revenue to Proposed Cost Ratio	0.99	0.98	0.98	0.97	0.98	1.04	0.94	1.06	
751	Target Revenue Change	4,305,011	2,477,006	768,002	1,367,002	334,001	-820,999	427,000	-247,000	
752	Proposed Revenue Change	4,305,011	2,751,006	233,002	965,002	109,001	99,001	127,000	21,000	
753	Proposed Variance from Unity	11	-273,994	535,002	402,002	225,001	-919,999	300,000	-268,000	

AVISTA UTILITIES
Revenue Conversion Factor
Idaho - Electric System
TWELVE MONTHS ENDED JUNE 30, 2022

Line No.	Description	Factor	
1	Revenues	1.000000	1.000000
	Expenses:		
2	Uncollectibles	0.001795	0.001795
3	Commission Fees	0.001982	0.001982
4	Idaho Income Tax	0.000000	
5	Total Expenses	<u>0.003777</u>	<u>0.003777</u>
6	Net Operating Income Before FIT	0.996223	0.996223
7	Federal Income Tax @ 21%	0.209207	
8	REVENUE CONVERSION FACTOR	<u><u>0.787016</u></u>	
9	Gross Up Factor for Revenue Related Expenses		1.0038

APPENDIX D

Avista Utilities
Natural Gas Fixed Cost Adjustment Mechanism (Idaho)
Development of Fixed Cost Adjustment Revenue by Rate Schedule - Natural Gas
AVU-G-23-01 Year 1 Rates Effective 09/01/2023

		TOTAL	GENERAL SERVICE SCHEDULE 101	LARGE GENERAL SERVICE SCH. 111/112	OTHER SERVICE SCHEDULES
1	Total Staff Adjusted Normalized Test Year Revenue	\$ 46,159,000	\$ 38,130,000	\$ 7,428,000	\$ 601,000
2	Settlement Revenue Change (RY1)	\$ 1,252,000	\$ 1,252,000	\$ -	\$ -
3	Total Base Rate Revenue (September 1, 2023)	\$ 47,411,000	\$ 39,382,000	\$ 7,428,000	\$ 601,000
4	Normalized Therms (Test Year)	152,703,975	69,479,506	26,075,117	57,149,351
5	WACOG Rate Embedded in Base Rates	\$ -	\$ -	\$ -	\$ -
6	Variable Gas Cost Revenue (Ln 4 * Ln 5)	\$ -	\$ -	\$ -	\$ -
6A	Fixed Production and Underground Storage Rate per Therm (New Customers Only)		\$ 0.02717	\$ 0.02722	
6B	Fixed Production and Underground Storage (New Customers Only)	\$ 2,675,748	\$ 1,887,474	\$ 709,888	\$ 78,386
7	Subtotal (Ln 3 - Ln 6) (Test Year Customers)	\$ 46,810,000	\$ 39,382,000	\$ 7,428,000	Excluded From Fixed Cost Adjustment
7A	Subtotal (Ln 3 - Ln 6 - Ln 6B) (New Customers)	\$ 44,212,638	\$ 37,494,526	\$ 6,718,112	
8	Customer Bills (Test Year)	1,098,416	1,079,689	18,727	
9	Settlement Fixed Charges		\$ 15.00	\$ 81.74	
10	Fixed Charge Revenue (Ln 8 * Ln 9)	\$ 17,726,080	\$ 16,195,335	\$ 1,530,745	
11	Fixed Cost Adjustment Revenue (Ln 7 - Ln 10) (Test Year Customers)	\$ 29,083,920	\$ 23,186,665	\$ 5,897,255	
11A	Fixed Cost Adjustment Revenue (Ln 7A - Ln 10) (New Customers)	\$ 26,486,558	\$ 21,299,191	\$ 5,187,367	
12	Average Number of Customers (Line 8 / 12)		Residential 89,974	Non-Residential Group 1,561	
13	Annual Therms		69,479,506	26,075,117	
14	Basic Charge Revenues		16,195,335	1,530,745	
15	Customer Bills		1,079,689	18,727	
16	Average Basic Charge		\$15.00	\$81.74	

Avista Utilities
Natural Gas Fixed Cost Adjustment Mechanism (Idaho)
Development of Annual Fixed Cost Adjustment Revenue Per Customer - Natural Gas
AVU-G-23-01 Year 1 Rates Effective 09/01/2023

Line No.	(a)	Source (b)	Residential (c)	Non-Residential Schedules* (d)
<u>Existing Customer FCA</u>				
1	Fixed Cost Adjustment Revenue	Page 1	\$ 23,186,665	\$ 5,897,255
2	Test Year Number of Customers	Revenue Data	89,974	1,561
3	Fixed Cost Adjustment Revenue Per Customer	(1) / (2)	\$ 257.70	\$ 3,778.88
<u>New Customer FCA</u>				
1	Fixed Cost Adjustment Revenue	Page 1	\$ 21,299,191	\$ 5,187,367
2	Test Year Number of Customers	Revenue Data	89,974	1,561
3	Fixed Cost Adjustment Revenue Per Customer	(1) / (2)	\$ 236.73	\$ 3,323.99

* Schedules 111 and 112.

Avista Utilities
Natural Gas Fixed Cost Adjustment Mechanism (Idaho)
Development of Monthly Fixed Cost Adjustment Revenue Per Customer - Natural Gas
AVU-G-23-01 Year 1 Rates Effective 09/01/2023

Line No.	Source	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
1	Natural Gas Sales														
2	<u>Residential</u>														
3	- Weather-Normalized Therm Delivery Volume	Monthly Test Year	11,862,704	10,219,496	8,189,416	5,448,587	2,942,730	1,839,032	1,125,309	1,101,090	1,832,769	4,879,271	8,756,659	11,282,443	69,479,506
4	- % of Annual Total	% of Total	17.07%	14.71%	11.79%	7.84%	4.24%	2.65%	1.62%	1.58%	2.64%	7.02%	12.60%	16.24%	100.00%
5															
6	<u>Non-Residential Sales*</u>														
7	- Weather-Normalized Therm Delivery Volume	Monthly Test Year	3,397,639	3,342,543	2,918,907	2,035,583	1,614,649	1,249,172	995,083	1,077,643	1,287,925	1,996,035	2,728,339	3,431,600	26,075,117
8	- % of Annual Total	% of Total	13.03%	12.82%	11.19%	7.81%	6.19%	4.79%	3.82%	4.13%	4.94%	7.65%	10.46%	13.16%	100.00%
9															
10															
11	Monthly Fixed Cost Adjustment Revenue Per Customer ("RPC")														
12	<u>For Test Year Existing Customers</u>														
13	<u>Residential</u>														
14	- Allowed Fixed Cost Adj. Revenue per Customer	Page 2												\$	257.70
15	- Allowed Monthly Fixed Cost Adj. Revenue per Customer	(4) x (14)	\$ 44.00	\$ 37.90	\$ 30.37	\$ 20.21	\$ 10.91	\$ 6.82	\$ 4.17	\$ 4.08	\$ 6.80	\$ 18.10	\$ 32.48	\$ 41.85	\$ 257.70
16															
17	<u>Non-Residential Sales*</u>														
18	- Allowed Fixed Cost Adj. Revenue per Customer	Page 2												\$	3,778.88
19	- Allowed Monthly Fixed Cost Adj. Revenue per Customer	(8) x (18)	\$ 492.40	\$ 484.41	\$ 423.02	\$ 295.00	\$ 234.00	\$ 181.03	\$ 144.21	\$ 156.18	\$ 186.65	\$ 289.27	\$ 395.40	\$ 497.32	\$ 3,778.88
20															
21															
22	<u>For New Customers</u>														
23	<u>Residential</u>														
24	- Allowed Fixed Cost Adj. Revenue per Customer	Page 2												\$	236.73
25	- Allowed Monthly Fixed Cost Adj. Revenue per Customer	(4) x (24)	\$ 40.42	\$ 34.82	\$ 27.90	\$ 18.56	\$ 10.03	\$ 6.27	\$ 3.83	\$ 3.75	\$ 6.24	\$ 16.62	\$ 29.84	\$ 38.44	\$ 236.73
26															
27	<u>Non-Residential Sales*</u>														
28	- Allowed Fixed Cost Adj. Revenue per Customer	Page 2												\$	3,323.99
29	- Allowed Monthly Fixed Cost Adj. Revenue per Customer	(8) x (28)	\$ 433.12	\$ 426.10	\$ 372.09	\$ 259.49	\$ 205.83	\$ 159.24	\$ 126.85	\$ 137.38	\$ 164.18	\$ 254.45	\$ 347.80	\$ 437.45	\$ 3,323.99
30															
31	Normalized Test Year Usage														
32	Small Service Schedule 101		11,862,704	10,219,496	8,189,416	5,448,587	2,942,730	1,839,032	1,125,309	1,101,090	1,832,769	4,879,271	8,756,659	11,282,443	69,479,506
33	Large Service Schedule 111/112		3,397,639	3,342,543	2,918,907	2,035,583	1,614,649	1,249,172	995,083	1,077,643	1,287,925	1,996,035	2,728,339	3,431,600	26,075,117
34	Interrupt Service Schedule 131/132		-	-	-	-	-	-	-	-	-	-	-	-	-
35	Transport Service Schedule 146		351,361	263,896	319,671	325,106	366,317	327,787	390,472	245,989	301,343	312,556	377,238	340,512	3,922,248
36	Special Contract Transport		6,591,423	4,425,872	3,563,594	3,690,060	3,429,985	4,475,352	3,603,294	3,200,132	4,304,912	4,815,603	4,971,478	6,155,398	53,227,103
37	Total Normalized Test Year Usage		22,203,127	18,251,806	14,991,588	11,499,336	8,353,680	7,891,342	6,114,158	5,624,854	7,726,949	12,003,466	16,833,714	21,209,953	152,703,975
38															
39	Normalized Test Year Customer Bills														
40	Small Service Schedule 101		90,226	90,186	91,225	90,163	90,894	91,039	88,760	88,922	89,176	89,465	89,735	89,898	1,079,689
41	Large Service Schedule 111/112		1,556	1,561	1,585	1,549	1,567	1,572	1,554	1,573	1,549	1,554	1,550	1,557	18,727
42	Interrupt Service Schedule 131/132		-	-	-	-	-	-	-	-	-	-	-	-	-
43	Transport Service Schedule 146		6	6	6	6	6	6	6	6	6	6	6	6	72
44	Special Contract Transport		2	2	2	2	2	2	2	2	2	2	2	2	24
45	Total Normalized Test Year Customer Bills		91,790	91,755	92,818	91,720	92,469	92,619	90,322	90,503	90,733	91,027	91,293	91,463	1,098,512
46															
47															
48	Test Year Average Usage per Customer														
49	Residential		131	113	90	60	32	20	13	12	21	55	98	126	771
50	Non-Residential		2,184	2,141	1,842	1,314	1,030	795	640	685	831	1,284	1,760	2,204	16,711
															1,392

* Schedules 111 and 112.

Line	(b) Description	(c)	(d)	(e)	(f) System Total	(g) Residential Service Sch 101	(h) Large Firm Service Sch 111/112	(j) Interrupt Service Sch 131/132	(k) Transport Service Sch 146
Functional Cost Components at Current Rates									
1	Production				313,033	225,723	84,712	0	2,598
2	Underground Storage				2,278,333	1,577,370	625,175	0	75,788
3	Distribution				29,204,324	24,052,494	4,847,241	0	304,589
4	Common				14,262,310	12,273,327	1,870,597	0	118,386
5	Total Current Rate Revenue				46,058,000	38,128,913	7,427,726	(0)	501,362
6	Exclude Cost of Gas w / Revenue Exp.				0	0	0	0	0
7	Total Margin Revenue at Current Rates				46,058,000	38,128,913	7,427,726	(0)	501,362
Margin per Therm at Current Rates									
8	Production				\$0.00315	\$0.00325	\$0.00325	\$0.00324	\$0.00066
9	Underground Storage				\$0.02290	\$0.02270	\$0.02398	\$0.00000	\$0.01932
10	Distribution				\$0.29358	\$0.34618	\$0.18590	-\$0.01195	\$0.07766
11	Common				\$0.14337	\$0.17665	\$0.07174	\$0.00872	\$0.03018
12	Total Current Margin Melded Rate per Therm				\$0.46300	\$0.54878	\$0.28486	\$0.00000	\$0.12783
Functional Cost Components at Uniform Current Return									
13	Production				313,033	225,723	84,712	0	2,598
14	Underground Storage				2,224,753	1,653,343	517,529	0	53,881
15	Distribution				29,255,350	25,025,226	4,014,021	0	216,103
16	Common				14,264,864	12,351,888	1,802,201	0	110,774
17	Total Uniform Current Cost				46,058,000	39,256,180	6,418,464	0	383,356
18	Exclude Cost of Gas w / Revenue Exp.				0	0	0	0	0
19	Total Uniform Current Margin				46,058,000	39,256,180	6,418,464	0	383,356
Margin per Therm at Uniform Current Return									
20	Production				\$0.00315	\$0.00325	\$0.00325	\$0.00324	\$0.00066
21	Underground Storage				\$0.02236	\$0.02380	\$0.01985	\$0.00000	\$0.01374
22	Distribution				\$0.29409	\$0.36018	\$0.15394	\$0.01673	\$0.05510
23	Common				\$0.14340	\$0.17778	\$0.06912	\$0.01161	\$0.02824
24	Total Current Uniform Margin Melded Rate per Therm				\$0.46300	\$0.56500	\$0.24615	\$0.03157	\$0.09774
25	Margin to Cost Ratio at Current Rates				1.00	0.97	1.16	0.00	1.31
Functional Cost Components at Proposed Rates									
26	Production				313,032	225,722	84,712	0	2,598
27	Underground Storage				2,362,715	1,661,752	625,176	0	75,788
28	Distribution				30,284,718	25,132,884	4,847,245	0	304,590
29	Common				14,349,534	12,360,554	1,870,593	0	118,386
30	Total Proposed Rate Revenue				47,310,000	39,380,913	7,427,726	(0)	501,362
31	Exclude Cost of Gas w / Revenue Exp.				0	0	0	0	0
32	Total Margin Revenue at Proposed Rates				47,310,000	39,380,913	7,427,726	(0)	501,362
Margin per Therm at Proposed Rates									
33	Production				\$0.00315	\$0.00325	\$0.00325	\$0.00324	\$0.00066
34	Underground Storage				\$0.02375	\$0.02392	\$0.02398	\$0.00000	\$0.01932
35	Distribution				\$0.30444	\$0.36173	\$0.18590	-\$0.01195	\$0.07766
36	Common				\$0.14425	\$0.17790	\$0.07174	\$0.00872	\$0.03018
37	Total Proposed Margin Melded Rate per Therm				\$0.47559	\$0.56680	\$0.28486	(\$0.00000)	\$0.12783
Functional Cost Components at Uniform Proposed Return									
38	Production				313,032	225,722	84,712	0	2,598
39	Underground Storage				2,318,622	1,723,102	539,366	0	56,154
40	Distribution				30,326,715	25,918,389	4,183,041	0	225,286
41	Common				14,351,630	12,423,995	1,816,071	0	111,564
42	Total Uniform Proposed Cost				47,310,000	40,291,208	6,623,189	0	395,602
43	Exclude Cost of Gas w / Revenue Exp.				0	0	0	0	0
44	Total Uniform Proposed Margin				47,310,000	40,291,208	6,623,189	0	395,602
Margin per Therm at Uniform Proposed Return									
45	Production				\$0.00315	\$0.00325	\$0.00325	\$0.00325	\$0.00066
46	Underground Storage				\$0.02331	\$0.02480	\$0.02069	\$0.00000	\$0.01432
47	Distribution				\$0.30486	\$0.37304	\$0.16042	\$0.01743	\$0.05744
48	Common				\$0.14427	\$0.17882	\$0.06965	\$0.01168	\$0.02844
49	Total Proposed Uniform Margin Melded Rate per Therm				\$0.47559	\$0.57990	\$0.25400	\$0.03236	\$0.10086
50	Margin to Cost Ratio at Proposed Rates				1.00	0.98	1.12	0.00	1.27
51	Current Margin to Proposed Cost Ratio				0.97	0.95	1.12	0.00	1.27

AVISTA UTILITIES
Revenue Conversion Factor
Idaho - Natural Gas System
TWELVE MONTHS ENDED JUNE 30, 2022

<u>Line No.</u>	<u>Description</u>	<u>Factor</u>	
1	Revenues	1.000000	1.000000
	Expenses:		
2	Uncollectibles	0.001795	0.001795
3	Commission Fees	0.001982	0.001982
4	Idaho State Income Tax	0.000000	0
5	Total Expenses	<u>0.003777</u>	<u>0.003777</u>
6	Net Operating Income Before FIT	0.996223	0.996223
7	Federal Income Tax @ 21%	<u>0.209207</u>	
8	REVENUE CONVERSION FACTOR	<u><u>0.787016</u></u>	

APPENDIX E

Avista Utilities
Natural Gas Fixed Cost Adjustment Mechanism (Idaho)
Development of Fixed Cost Adjustment Revenue by Rate Schedule - Natural Gas
AVU-G-23-01 Year 2 Rates Effective 09/01/2024

		TOTAL	GENERAL SERVICE SCHEDULE 101	LARGE GENERAL SERVICE SCH. 111/112	OTHER SERVICE SCHEDULES
1	Total Staff Adjusted Normalized Test Year Revenue	\$ 46,159,000	\$ 38,130,000	\$ 7,428,000	\$ 601,000
2	Settlement Revenue Change (RY1)	\$ 1,252,000	\$ 1,252,000	\$ -	\$ -
3	Settlement Revenue Change (RY2)	\$ 3,000	\$ 3,000	\$ -	\$ -
4	Total Base Rate Revenue (September 1, 2024)	\$ 47,414,000	\$ 39,385,000	\$ 7,428,000	\$ 601,000
5	Normalized Therms (Test Year)	152,703,975	69,479,506	26,075,117	57,149,351
6	WACOG Rate Embedded in Base Rates	\$ -	\$ -	\$ -	\$ -
7	Variable Gas Cost Revenue (Ln 5 * Ln 6)	\$ -	\$ -	\$ -	\$ -
8A	Fixed Production and Underground Storage per Therm	Rate	(New Customers Only)	\$ 0.02692	\$ 0.02710
8B	Fixed Production and Underground Storage	(New Customers Only)	\$ 2,655,200	\$ 1,870,425	\$ 706,555
9	Subtotal (Ln 4 - Ln 7)	(Test Year Customers)	\$ 46,813,000	\$ 39,385,000	\$ 7,428,000
9A	Subtotal (Ln 4 - Ln 7 - Ln 8B)	(New Customers)	\$ 44,236,019	\$ 37,514,575	\$ 6,721,445
10	Customer Bills (Test Year)		1,098,416	1,079,689	18,727
11	Settlement Fixed Charges		\$ 20.00	\$ 71.21	
12	Fixed Charge Revenue (Ln 10 * Ln 11)	\$	22,927,330	\$ 21,593,780	\$ 1,333,550
13	Fixed Cost Adjustment Revenue (Ln 9 - Ln 12)	(Test Year Customers)	\$ 23,885,670	\$ 17,791,220	\$ 6,094,450
13A	Fixed Cost Adjustment Revenue (Ln 9A - Ln 12)	(New Customers)	\$ 21,308,690	\$ 15,920,795	\$ 5,387,895
14	Average Number of Customers (Line 10 / 12)		Residential 89,974	Non-Residential Group 1,561	
15	Annual Therms		69,479,506	26,075,117	
16	Basic Charge Revenues		21,593,780	1,333,550	
17	Customer Bills		1,079,689	18,727	
18	Average Basic Charge		\$20.00	\$71.21	

**Excluded From
Fixed Cost
Adjustment**

Avista Utilities
Natural Gas Fixed Cost Adjustment Mechanism (Idaho)
Development of Annual Fixed Cost Adjustment Revenue Per Customer - Natural Gas
AVU-G-23-01 Year 2 Rates Effective 09/01/2024

Line No.	(a)	Source (b)	Residential (c)	Non-Residential Schedules* (d)
<u>Existing Customer FCA</u>				
1	Fixed Cost Adjustment Revenue	Page 1	\$ 17,791,220	\$ 6,094,450
2	Test Year Number of Customers	Revenue Data	89,974	1,561
3	Fixed Cost Adjustment Revenue Per Customer	(1) / (2)	\$ 197.74	\$ 3,905.24
<u>New Customer FCA</u>				
1	Fixed Cost Adjustment Revenue	Page 1	\$ 15,920,795	\$ 5,387,895
2	Test Year Number of Customers	Revenue Data	89,974	1,561
3	Fixed Cost Adjustment Revenue Per Customer	(1) / (2)	\$ 176.95	\$ 3,452.49

* Schedules 111 and 112.

Avista Utilities
Natural Gas Fixed Cost Adjustment Mechanism (Idaho)
Development of Monthly Fixed Cost Adjustment Revenue Per Customer - Natural Gas
AVU-G-23-01 Year 2 Rates Effective 09/01/2024

Line No.	Source	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
1	Natural Gas Sales														
2	<u>Residential</u>														
3	- Weather-Normalized Therm Delivery Volume	Monthly Test Year	11,862,704	10,219,496	8,189,416	5,448,587	2,942,730	1,839,032	1,125,309	1,101,090	1,832,769	4,879,271	8,756,659	11,282,443	69,479,506
4	- % of Annual Total	% of Total	17.07%	14.71%	11.79%	7.84%	4.24%	2.65%	1.62%	1.58%	2.64%	7.02%	12.60%	16.24%	100.00%
5															
6	<u>Non-Residential Sales*</u>														
7	- Weather-Normalized Therm Delivery Volume	Monthly Test Year	3,397,639	3,342,543	2,918,907	2,035,583	1,614,649	1,249,172	995,083	1,077,643	1,287,925	1,996,035	2,728,339	3,431,600	26,075,117
8	- % of Annual Total	% of Total	13.03%	12.82%	11.19%	7.81%	6.19%	4.79%	3.82%	4.13%	4.94%	7.65%	10.46%	13.16%	100.00%
9															
10															
11	Monthly Fixed Cost Adjustment Revenue Per Customer ("RPC")														
12	<u>For Test Year Existing Customers</u>														
13	<u>Residential</u>														
14	- Allowed Fixed Cost Adj. Revenue per Customer	Page 2												\$ 197.74	
15	- Allowed Monthly Fixed Cost Adj. Revenue per Customer	(4) x (14)	\$ 33.76	\$ 29.08	\$ 23.31	\$ 15.51	\$ 8.38	\$ 5.23	\$ 3.20	\$ 3.13	\$ 5.22	\$ 13.89	\$ 24.92	\$ 32.11	\$ 197.74
16															
17	<u>Non-Residential Sales*</u>														
18	- Allowed Fixed Cost Adj. Revenue per Customer	Page 2												\$ 3,905.24	
19	- Allowed Monthly Fixed Cost Adj. Revenue per Customer	(8) x (18)	\$ 508.86	\$ 500.61	\$ 437.16	\$ 304.87	\$ 241.82	\$ 187.09	\$ 149.03	\$ 161.40	\$ 192.89	\$ 298.94	\$ 408.62	\$ 513.95	\$ 3,905.24
20															
21															
22	<u>For New Customers</u>														
23	<u>Residential</u>														
24	- Allowed Fixed Cost Adj. Revenue per Customer	Page 2												\$ 176.95	
25	- Allowed Monthly Fixed Cost Adj. Revenue per Customer	(4) x (24)	\$ 30.21	\$ 26.03	\$ 20.86	\$ 13.88	\$ 7.49	\$ 4.68	\$ 2.87	\$ 2.80	\$ 4.67	\$ 12.43	\$ 22.30	\$ 28.73	\$ 176.95
26															
27	<u>Non-Residential Sales*</u>														
28	- Allowed Fixed Cost Adj. Revenue per Customer	Page 2												\$ 3,452.49	
29	- Allowed Monthly Fixed Cost Adj. Revenue per Customer	(8) x (28)	\$ 449.87	\$ 442.57	\$ 386.48	\$ 269.52	\$ 213.79	\$ 165.40	\$ 131.75	\$ 142.69	\$ 170.53	\$ 264.29	\$ 361.25	\$ 454.36	\$ 3,452.49
30															
31	Normalized Test Year Usage														
32	Small Service Schedule 101		11,862,704	10,219,496	8,189,416	5,448,587	2,942,730	1,839,032	1,125,309	1,101,090	1,832,769	4,879,271	8,756,659	11,282,443	69,479,506
33	Large Service Schedule 111/112		3,397,639	3,342,543	2,918,907	2,035,583	1,614,649	1,249,172	995,083	1,077,643	1,287,925	1,996,035	2,728,339	3,431,600	26,075,117
34	Interrupt Service Schedule 131/132		-	-	-	-	-	-	-	-	-	-	-	-	-
35	Transport Service Schedule 146		351,361	263,896	319,671	325,106	366,317	327,787	390,472	245,989	301,343	312,556	377,238	340,512	3,922,248
36	Special Contract Transport		6,591,423	4,425,872	3,563,594	3,690,060	3,429,985	4,475,352	3,603,294	3,200,132	4,304,912	4,815,603	4,971,478	6,155,398	53,227,103
37	Total Normalized Test Year Usage		22,203,127	18,251,806	14,991,588	11,499,336	8,353,680	7,891,342	6,114,158	5,624,854	7,726,949	12,003,466	16,833,714	21,209,953	152,703,975
38															
39	Normalized Test Year Customer Bills														
40	Small Service Schedule 101		90,226	90,186	91,225	90,163	90,894	91,039	88,760	88,922	89,176	89,465	89,735	89,898	1,079,689
41	Large Service Schedule 111/112		1,556	1,561	1,585	1,549	1,567	1,572	1,554	1,573	1,549	1,554	1,550	1,557	18,727
42	Interrupt Service Schedule 131/132		-	-	-	-	-	-	-	-	-	-	-	-	-
43	Transport Service Schedule 146		6	6	6	6	6	6	6	6	6	6	6	6	72
44	Special Contract Transport		2	2	2	2	2	2	2	2	2	2	2	2	24
45	Total Normalized Test Year Customer Bills		91,790	91,755	92,818	91,720	92,469	92,619	90,322	90,503	90,733	91,027	91,293	91,463	1,098,512
46															
47															
48	Test Year Average Usage per Customer														
49	Residential		131	113	90	60	32	20	13	12	21	55	98	126	771
50	Non-Residential		2,184	2,141	1,842	1,314	1,030	795	640	685	831	1,284	1,760	2,204	16,711

* Schedules 111 and 112.

Line	(b) Description	(c)	(d)	(e)	(f) System Total	(g) Residential Service Sch 101	(h) Large Firm Service Sch 111/112	(j) Interrupt Service Sch 131/132	(k) Transport Service Sch 146
Functional Cost Components at Current Rates									
1	Production				315,047	227,175	85,257	0	2,615
2	Underground Storage				2,255,920	1,559,016	621,300	0	75,605
3	Distribution				29,132,364	23,982,255	4,845,325	0	304,784
4	Common				14,354,670	12,360,468	1,875,843	0	118,359
5	Total Current Rate Revenue				46,058,000	38,128,913	7,427,726	0	501,362
6	Exclude Cost of Gas w / Revenue Exp.				0	0	0	0	0
7	Total Margin Revenue at Current Rates				46,058,000	38,128,913	7,427,726	0	501,362
Margin per Therm at Current Rates									
8	Production				\$0.00317	\$0.00327	\$0.00327	\$0.00326	\$0.00067
9	Underground Storage				\$0.02268	\$0.02244	\$0.02383	\$0.00000	\$0.01928
10	Distribution				\$0.29286	\$0.34517	\$0.18582	-\$0.01207	\$0.07771
11	Common				\$0.14430	\$0.17790	\$0.07194	\$0.00881	\$0.03018
12	Total Current Margin Melded Rate per Therm				\$0.46300	\$0.54878	\$0.28486	\$0.00000	\$0.12783
Functional Cost Components at Uniform Current Return									
13	Production				315,047	227,175	85,257	0	2,615
14	Underground Storage				2,201,549	1,636,098	512,132	0	53,319
15	Distribution				29,184,422	24,974,428	3,995,492	0	214,501
16	Common				14,356,983	12,438,547	1,807,659	0	110,777
17	Total Uniform Current Cost				46,058,000	39,276,248	6,400,540	0	381,212
18	Exclude Cost of Gas w / Revenue Exp.				0	0	0	0	0
19	Total Uniform Current Margin				46,058,000	39,276,248	6,400,540	0	381,212
Margin per Therm at Uniform Current Return									
20	Production				\$0.00317	\$0.00327	\$0.00327	\$0.00326	\$0.00067
21	Underground Storage				\$0.02213	\$0.02355	\$0.01964	\$0.00000	\$0.01359
22	Distribution				\$0.29338	\$0.35945	\$0.15323	\$0.01666	\$0.05469
23	Common				\$0.14432	\$0.17902	\$0.06933	\$0.01164	\$0.02824
24	Total Current Uniform Margin Melded Rate per Therm				\$0.46300	\$0.56529	\$0.24547	\$0.03156	\$0.09719
25	Margin to Cost Ratio at Current Rates				1.00	0.97	1.16	0.00	1.32
Functional Cost Components at Proposed Rates									
26	Production				315,052	227,179	85,258	0	2,615
27	Underground Storage				2,340,148	1,643,247	621,297	0	75,604
28	Distribution				30,216,594	25,066,509	4,845,302	0	304,782
29	Common				14,440,206	12,445,978	1,875,868	0	118,360
30	Total Proposed Rate Revenue				47,312,000	39,382,913	7,427,726	0	501,362
31	Exclude Cost of Gas w / Revenue Exp.				0	0	0	0	0
32	Total Margin Revenue at Proposed Rates				47,312,000	39,382,913	7,427,726	0	501,362
Margin per Therm at Proposed Rates									
33	Production				\$0.00317	\$0.00327	\$0.00327	\$0.00326	\$0.00067
34	Underground Storage				\$0.02352	\$0.02365	\$0.02383	\$0.00000	\$0.01928
35	Distribution				\$0.30375	\$0.36078	\$0.18582	-\$0.01207	\$0.07771
36	Common				\$0.14516	\$0.17913	\$0.07194	\$0.00881	\$0.03018
37	Total Proposed Margin Melded Rate per Therm				\$0.47561	\$0.56683	\$0.28486	\$0.00000	\$0.12783
Functional Cost Components at Uniform Proposed Return									
38	Production				315,052	227,179	85,258	0	2,615
39	Underground Storage				2,295,242	1,705,727	533,927	0	55,588
40	Distribution				30,259,590	25,870,735	4,165,161	0	223,694
41	Common				14,442,116	12,509,267	1,821,299	0	111,550
42	Total Uniform Proposed Cost				47,312,000	40,312,908	6,605,645	0	393,447
43	Exclude Cost of Gas w / Revenue Exp.				0	0	0	0	0
44	Total Uniform Proposed Margin				47,312,000	40,312,908	6,605,645	0	393,447
Margin per Therm at Uniform Proposed Return									
45	Production				\$0.00317	\$0.00327	\$0.00327	\$0.00327	\$0.00067
46	Underground Storage				\$0.02307	\$0.02455	\$0.02048	\$0.00000	\$0.01417
47	Distribution				\$0.30419	\$0.37235	\$0.15974	\$0.01737	\$0.05703
48	Common				\$0.14518	\$0.18004	\$0.06985	\$0.01171	\$0.02844
49	Total Proposed Uniform Margin Melded Rate per Therm				\$0.47561	\$0.58021	\$0.25333	\$0.03234	\$0.10031
50	Margin to Cost Ratio at Proposed Rates				1.00	0.98	1.12	0.00	1.27
51	Current Margin to Proposed Cost Ratio				0.97	0.95	1.12	0.00	1.27

AVISTA UTILITIES
Revenue Conversion Factor
Idaho - Natural Gas System
TWELVE MONTHS ENDED JUNE 30, 2022

<u>Line No.</u>	<u>Description</u>	<u>Factor</u>	
1	Revenues	1.000000	1.000000
	Expenses:		
2	Uncollectibles	0.001795	0.001795
3	Commission Fees	0.001982	0.001982
4	Idaho State Income Tax	0.000000	0
5	Total Expenses	<u>0.003777</u>	<u>0.003777</u>
6	Net Operating Income Before FIT	0.996223	0.996223
7	Federal Income Tax @ 21%	<u>0.209207</u>	
8	REVENUE CONVERSION FACTOR	<u><u>0.787016</u></u>	

APPENDIX F

AVISTA UTILITIES
IDAHO ELECTRIC, CASE NO. AVU-E-23-01
PROPOSED INCREASE BY SERVICE SCHEDULE
12 MONTHS ENDED JUNE 30, 2022
(000s of Dollars)

Effective September 1, 2023

Line No.	Type of Service	Schedule Number	Base Tariff Revenue Under Present Rates	Percentage of Base Increase	Settlement Rate Spread Allocation Increase	Base Tariff Revenue Under Proposed Rates	Base Tariff Percent Increase	Total Billed Revenue at Present Rates(1)	Total General Increase	Percent Increase on Billed GRC Revenue	Total Billed Revenue at Proposed Rates	Percent Increase on Billed Revenue
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(m)	(n)
1	Residential	1	\$134,665	130%	\$14,057	\$148,722	10.4%	\$119,417	\$14,057	11.8%	\$133,474	11.8%
2	General Service	11,12	\$43,855	36%	\$1,266	\$45,121	2.9%	\$42,057	\$1,266	3.0%	\$43,323	3.0%
3	Large General Service	21,22	\$47,036	130%	\$4,910	\$51,946	10.4%	\$45,426	\$4,910	10.8%	\$50,336	10.8%
4	Extra Large General Service	25	\$20,704	36%	\$598	\$21,302	2.9%	\$19,840	\$598	3.0%	\$20,438	3.0%
5	Clearwater	25P	\$19,143	35%	\$538	\$19,681	2.8%	\$18,610	\$538	2.9%	\$19,148	2.9%
6	Pumping Service	31,32	\$6,208	130%	\$648	\$6,856	10.4%	\$5,938	\$648	10.9%	\$6,586	10.9%
7	Street & Area Lights	41-49	\$4,043	36%	\$117	\$4,160	2.9%	\$3,992	\$117	2.9%	\$4,109	2.9%
8	Total		\$275,654		\$22,134	\$297,788	8.0%	\$255,280	\$22,134	8.7%	\$277,414	8.7%

Effective September 1, 2024

Line No.	Type of Service	Schedule Number	Base Tariff Revenue Under Present Rates	Percentage of Base Increase	Settlement Pro-rata Allocation Increase	Base Tariff Revenue Under Proposed Rates	Base Tariff Percent Increase	Total Billed Revenue at Present Rates	Total General Increase	Percent Increase on Billed GRC Revenue	Total Billed Revenue at Proposed Rates	Percent Increase on Billed Revenue
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(m)	(n)
1	Residential	1	\$148,722	130.0%	\$2,795	\$151,517	1.9%	\$133,474	\$2,795	2.1%	\$136,269	2.1%
2	General Service	11,12	\$45,121	30.0%	\$195	\$45,316	0.4%	\$43,323	\$195	0.5%	\$43,518	0.5%
3	Large General Service	21,22	\$51,946	130.0%	\$976	\$52,922	1.9%	\$50,336	\$976	1.9%	\$51,313	1.9%
4	Extra Large General Service	25	\$21,302	30.0%	\$92	\$21,395	0.4%	\$20,438	\$92	0.5%	\$20,531	0.5%
5	Clearwater	25P	\$19,681	35.0%	\$100	\$19,781	0.5%	\$19,148	\$100	0.5%	\$19,247	0.5%
6	Pumping Service	31,32	\$6,856	130.0%	\$129	\$6,984	1.9%	\$6,586	\$129	2.0%	\$6,715	2.0%
7	Street & Area Lights	41-49	\$4,160	30.0%	\$18	\$4,178	0.4%	\$4,109	\$18	0.4%	\$4,127	0.4%
8	Total		\$297,788		\$4,305	\$302,094	1.4%	\$277,414	\$4,305	1.6%	\$281,719	1.6%

AVISTA UTILITIES
IDAHO ELECTRIC, CASE NO. AVU-E-23-01
PRESENT AND PROPOSED RATE COMPONENTS BY SCHEDULE

Effective September 1, 2023

(a)	Base Tariff Sch. Rate (b)	Present Other Adj.(1) (c)	Present Billing Rate (d)	General Rate Inc/(Decr) (e)	Proposed Billing Rate (f)	Proposed Base Tariff Rate (g)
<u>Residential Service - Schedule 1</u>						
Basic Charge	\$7.00		\$7.00	\$8.00	\$15.00	\$15.00
Energy Charge:						
First 600 kWhs	\$0.09234	(\$0.01146)	\$0.08088	\$0.00222	\$0.08310	\$0.09456
All over 600 kWhs	\$0.10378	(\$0.01243)	\$0.09135	\$0.00250	\$0.09385	\$0.10628
<u>General Services - Schedule 11</u>						
Basic Charge	\$15.00		\$15.00	\$3.00	\$18.00	\$18.00
Energy Charge:						
First 3,650 kWhs	\$0.09293	(\$0.00458)	\$0.08835	\$0.00057	\$0.08892	\$0.09350
All over 3,650 kWhs	\$0.06513	(\$0.00217)	\$0.06296	\$0.00041	\$0.06337	\$0.06554
Demand Charge:						
20 kW or less	no charge		no charge	no charge		no charge
Over 20 kW	\$6.00/kW		\$6.00/kW	\$0.50/kW	\$6.50/kW	\$6.50/kW
<u>Large General Service - Schedule 21</u>						
Energy Charge:						
First 250,000 kWhs	\$0.06583	(\$0.00288)	\$0.06295	\$0.00552	\$0.06847	\$0.07135
All over : (2) <u>Includes</u> all presen	\$0.05548	(\$0.00184)	\$0.05364	\$0.00464	\$0.05828	\$0.06012
Demand Charge:						
50 kW or less	\$425.00		\$425.00	\$75.00	\$500.00	\$500.00
Over 50 kW	\$5.50/kW		\$5.50/kW	\$1.00/kW	\$6.50/kW	\$6.50/kW
Primary Voltage Discount	\$0.20/kW		\$0.20/kW	\$0.10/kW	\$0.30/kW	\$0.30/kW
<u>Extra Large General Service - Schedule 25</u>						
Energy Charge:						
First 500,000 kWhs	\$0.05693	(\$0.00331)	\$0.05362	\$0.00045	\$0.05407	\$0.05738
All over 500,000 kWhs	\$0.04769	(\$0.00229)	\$0.04540	\$0.00038	\$0.04578	\$0.04807
Demand Charge:						
3,000 kva or less	\$14,000		\$14,000	\$2,000	\$16,000	\$16,000
Over 3,000 kva	\$5.00/kva		\$5.00/kva	\$0.75/kva	\$5.75/kva	\$5.75/kva
Primary Volt. Discount	\$0.20/kW		\$0.20/kW	\$0.10/kW	\$0.30/kW	\$0.30/kW
Annual Minimum	Present:	\$748,030			\$776,630	
<u>Clearwater - Schedule 25P</u>						
Energy Charge:						
Block 1 Retail kWhs	\$0.04273	(\$0.00145)	\$0.04128	\$0.00017	\$0.04145	\$0.04290
Demand Charge:						
3,000 kva or less	\$14,000		\$14,000	\$2,000	\$16,000	\$16,000
3,000 - 55,000 kva	\$5.00/kva		\$5.00/kva	\$0.75/kva	\$5.75/kva	\$5.75/kva
Over 55,000 kva	\$2.50/kva		\$2.50/kva	\$0.50/kva	\$3.00/kva	\$3.00/kva
Primary Volt. Discount	\$0.20/kW		\$0.20/kW	\$0.10/kW	\$0.30/kW	\$0.30/kW
Annual Minimum	Present:	\$638,030			\$663,900	
<u>Pumping Service - Schedule 31</u>						
Basic Charge	\$13.00		\$13.00	\$5.00	\$18.00	\$18.00
Energy Charge:						
First 165 kW/kWhs	\$0.10392	(\$0.00477)	\$0.09915	\$0.00969	\$0.10884	\$0.11361
All additional kWhs	\$0.08776	(\$0.00345)	\$0.08431	\$0.00818	\$0.09249	\$0.09594

(1) Includes all present rate adjustments: Schedule 59 - Residential & Farm Energy Rate Adjustment, Schedule 66 - Temporary Power Cost Adjustment, Schedule 75 - Fixed Cost Adjustment, and Schedule 91 - Energy Efficiency Rider Adjustment.

AVISTA UTILITIES
IDAHO ELECTRIC, CASE NO. AVU-E-23-01
PRESENT AND PROPOSED RATE COMPONENTS BY SCHEDULE

Effective September 1, 2024

(a)	Base Tariff Sch. Rate (b)	Present Other Adj.(1) (c)	Present Billing Rate (d)	General Rate Inc/(Decr) (e)	Proposed Billing Rate (f)	Proposed Base Tariff Rate (g)
<u>Residential Service - Schedule 1</u>						
Basic Charge	\$15.00		\$15.00	\$5.00	\$20.00	\$20.00
Energy Charge:						
First 600 kWhs	\$0.09456	(\$0.01146)	\$0.08310	(\$0.00304)	\$0.08006	\$0.09152
All over 600 kWhs	\$0.10628	(\$0.01243)	\$0.09385	(\$0.00342)	\$0.09043	\$0.10286
<u>General Services - Schedule 11</u>						
Basic Charge	\$18.00		\$18.00	\$2.00	\$20.00	\$20.00
Energy Charge:						
First 3,650 kWhs	\$0.09350	(\$0.00458)	\$0.08892	(\$0.00139)	\$0.08753	\$0.09211
All over 3,650 kWhs	\$0.06554	(\$0.00217)	\$0.06337	(\$0.00096)	\$0.06241	\$0.06458
Demand Charge:						
20 kW or less	no charge		no charge	no charge		no charge
Over 20 kW	\$6.50/kW		\$6.50/kW	\$0.50/kW	\$7.00/kW	\$7.00/kW
<u>Large General Service - Schedule 21</u>						
Energy Charge:						
First 250,000 kWhs	\$0.07135	(\$0.00288)	\$0.06847	\$0.00035	\$0.06882	\$0.07170
All over : (2) <u>Includes</u> all presen	\$0.06012	(\$0.00184)	\$0.05828	\$0.00030	\$0.05858	\$0.06042
Demand Charge:						
50 kW or less	\$500.00		\$500.00	\$25.00	\$525.00	\$525.00
Over 50 kW	\$6.50/kW		\$6.50/kW	\$0.50/kW	\$7.00/kW	\$7.00/kW
Primary Voltage Discount	\$0.30/kW		\$0.30/kW	\$0.10/kW	\$0.40/kW	\$0.40/kW
<u>Extra Large General Service - Schedule 25</u>						
Energy Charge:						
First 500,000 kWhs	\$0.05738	(\$0.00331)	\$0.05407	(\$0.00049)	\$0.05358	\$0.05689
All over 500,000 kWhs	\$0.04807	(\$0.00229)	\$0.04578	(\$0.00041)	\$0.04537	\$0.04766
Demand Charge:						
3,000 kva or less	\$16,000		\$16,000	\$1,000	\$17,000	\$17,000
Over 3,000 kva	\$5.75/kva		\$5.75/kva	\$0.50/kva	\$6.25/kva	\$6.25/kva
Primary Volt. Discount	\$0.30/kW		\$0.30/kW	\$0.10/kW	\$0.40/kW	\$0.40/kW
Annual Minimum	Present:	\$776,630			\$783,640	
<u>Clearwater - Schedule 25P</u>						
Energy Charge:						
Block 1 Retail kWhs	\$0.04290	(\$0.00145)	\$0.04145	(\$0.00037)	\$0.04108	\$0.04253
Demand Charge:						
3,000 kva or less	\$16,000		\$16,000	\$1,000	\$17,000	\$17,000
3,000 - 55,000 kva	\$5.75/kva		\$5.75/kva	\$0.50/kva	\$6.25/kva	\$6.25/kva
Over 55,000 kva	\$3.00/kva		\$3.00/kva	\$3.00/kva	\$3.00/kva	\$3.00/kva
Primary Volt. Discount	\$0.30/kW		\$0.30/kW	\$0.10/kW	\$0.40/kW	\$0.40/kW
Annual Minimum	Present:	\$663,900			\$671,830	
<u>Pumping Service - Schedule 31</u>						
Basic Charge	\$18.00		\$18.00	\$2.00	\$20.00	\$20.00
Energy Charge:						
First 165 kW/kWhs	\$0.11361	(\$0.00477)	\$0.10884	\$0.00161	\$0.11045	\$0.11522
All additional kWhs	\$0.09594	(\$0.00345)	\$0.09249	\$0.00137	\$0.09386	\$0.09731

(1) Includes all present rate adjustments: Schedule 59 - Residential & Farm Energy Rate Adjustment, Schedule 66 - Temporary Power Cost Adjustment, Schedule 75 - Fixed Cost Adjustment, and Schedule 91 - Energy Efficiency Rider Adjustment.

AVISTA UTILITIES
IDAHO GAS, CASE NO. AVU-G-23-01
PROPOSED INCREASE BY SERVICE SCHEDULE
12 MONTHS ENDED JUNE 30, 2022
(000s of Dollars)

Effective September 1, 2023

Line No.	Type of Service (a)	Schedule Number (b)	Base Tariff Distribution Revenue Under Present Rates (1) (c)	Proposed General Increase (d)	Base Tariff Distribution Revenue Under Proposed Rates (e)	Base Tariff Percent Increase (f)	Total Billed Revenue at Present Rates (2) (g)	Total General Increase (h)	Total Billed Revenue at Proposed Rates (2) (i)	Percent Increase on Billed GRC Revenue (j)
1	General Service	101	\$38,130	\$1,252	\$39,382	3.3%	\$79,669	\$1,252	\$80,921	1.6%
2	Large General Service	111/112	\$7,428	\$0	\$7,428	0.0%	\$22,929	\$0	\$22,929	0.0%
3	Interruptible Service	131/132	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
4	Transportation Service	146	\$501	\$0	\$501	0.0%	\$487	\$0	\$487	0.0%
5	Special Contracts	148	\$100	\$0	\$100	0.0%	\$100	\$0	\$100	0.0%
6	Total		\$46,159	\$1,252	\$47,411	2.7%	\$103,186	\$1,252	\$104,438	1.2%

Effective September 1, 2024

Line No.	Type of Service (a)	Schedule Number (b)	Base Tariff Distribution Revenue Under Present Rates (1) (c)	Proposed General Increase (d)	Base Tariff Distribution Revenue Under Proposed Rates (e)	Base Tariff Percent Increase (f)	Total Billed Revenue at Present Rates (2) (g)	Total General Increase (h)	Total Billed Revenue at Proposed Rates (2) (i)	Percent Increase on Billed GRC Revenue (j)
1	General Service	101	\$39,381	\$3	\$39,384	0.0%	\$82,440	\$3	\$82,443	0.0%
2	Large General Service	111/112	\$7,428	\$0	\$7,428	0.0%	\$22,929	\$0	\$22,929	0.0%
3	Interruptible Service	131/132	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
4	Transportation Service	146	\$501	\$0	\$501	0.0%	\$487	\$0	\$487	0.0%
5	Special Contracts	148	\$100	\$0	\$100	0.0%	\$100	\$0	\$100	0.0%
6	Total		\$47,411	\$3	\$47,414	0.0%	\$105,956	\$3	\$105,959	0.0%

(1) Excludes Schedule 150 - Purchased Gas Cost Adjustment, Schedule 155 - Gas Rate Adjustment, Schedule 175 - Decoupling & Schedule 191 - DSM

(2) Includes Schedule 150 - Purchased Gas Cost Adjustment, Schedule 155 - Gas Rate Adjustment, Schedule 175 - Decoupling, & Schedule 191 - DSM

**AVISTA UTILITIES
IDAHO GAS, CASE NO. AVU-G-23-01
PRESENT AND PROPOSED RATE COMPONENTS BY SCHEDULE**

Effective September 1, 2023

<u>Type of Service</u> (a)	Present Base Distribution Rate (b)	Present Schedule 172 (c)	Revised Base Rates (d)	Present Billing Rate Adj.(1) (e)	Present Billing Rate (f)	General Rate Inc/(Decr) (g)	Proposed Billing Rate (h)	Proposed Base Distribution Rate (i)
<u>General Service - Schedule 101</u>								
Basic Charge	\$7.00				\$7.00	\$8.00	\$15.00	\$15.00
Usage Charge:								
All therms	\$0.44001	\$0.00000	\$0.44001	\$0.59787	\$1.03788	(\$0.10630)	\$0.93158	\$0.33371
<u>Large General Service - Schedule 111</u>								
Usage Charge:								
First 200 therms	\$0.51135	\$0.00000	\$0.51135	\$0.59667	\$1.10802	(\$0.10265)	\$1.00537	\$0.40870
200 - 1,000 therms	\$0.30257	\$0.00000	\$0.30257	\$0.59667	\$0.89924	\$0.02111	\$0.92035	\$0.32368
1,000 - 10,000 therms	\$0.22038	\$0.00000	\$0.22038	\$0.59667	\$0.81705	\$0.01537	\$0.83242	\$0.23575
All over 10,000 therms	\$0.16606	\$0.00000	\$0.16606	\$0.59667	\$0.76273	\$0.01158	\$0.77431	\$0.17764
Minimum Charge:								
per month	\$102.27				\$102.27	(\$20.53)	\$81.74	\$81.74
per therm	\$0.00000	\$0.00000	\$0.00000	\$0.59667	\$0.59667		\$0.59667	\$0.00000
<u>Interruptible Service - Schedule 131</u>								
Usage Charge:								
All Therms	\$0.20379	\$0.00000	\$0.20379	\$0.36885	\$0.57264		\$0.57264	\$0.20379
<u>Transportation Service - Schedule 146</u>								
Basic Charge	\$300.00				\$300.00		\$300.00	\$300.00
Usage Charge:								
All Therms	\$0.12232	\$0.00000	\$0.12232	(\$0.00365)	\$0.11867		\$0.11867	\$0.12232

(1) Includes Schedule 150 - Purchased Gas Cost Adjustment, Schedule 155 - Gas Rate Adjustment, Schedule 175 - Fixed Cost Adjustment and Schedule 191 - DSM, Schedule 176 - Tax Customer Credit

**AVISTA UTILITIES
IDAHO GAS, CASE NO. AVU-G-23-01
PRESENT AND PROPOSED RATE COMPONENTS BY SCHEDULE**

Effective September 1, 2024

<u>Type of Service</u> (a)	Present Base Distribution Rate (b)	Present Schedule 172 (c)	Revised Base Rates (d)	Present Billing Rate Adj.(1) (e)	Present Billing Rate (f)	General Rate Inc/(Decr) (g)	Proposed Billing Rate (h)	Proposed Base Distribution Rate (i)
<u>General Service - Schedule 101</u>								
Basic Charge	\$15.00				\$15.00	\$5.00	\$20.00	\$20.00
Usage Charge:								
All therms	\$0.33371	\$0.00000	\$0.33371	\$0.59787	\$0.93158	(\$0.07766)	\$0.85392	\$0.25605
<u>Large General Service - Schedule 111</u>								
Usage Charge:								
First 200 therms	\$0.40870	\$0.00000	\$0.40870	\$0.59667	\$1.00537	(\$0.05265)	\$0.95272	\$0.35605
200 - 1,000 therms	\$0.32368	\$0.00000	\$0.32368	\$0.59667	\$0.92035	\$0.01083	\$0.93118	\$0.33451
1,000 - 10,000 therms	\$0.23575	\$0.00000	\$0.23575	\$0.59667	\$0.83242	\$0.00789	\$0.84031	\$0.24364
All over 10,000 therms	\$0.17764	\$0.00000	\$0.17764	\$0.59667	\$0.77431	\$0.00594	\$0.78025	\$0.18358
Minimum Charge:								
per month	\$81.74				\$81.74	(\$10.53)	\$71.21	\$71.21
per therm	\$0.00000	\$0.00000	\$0.00000	\$0.59667	\$0.59667		\$0.59667	\$0.00000
<u>Interruptible Service - Schedule 131</u>								
Usage Charge:								
All Therms	\$0.20379	\$0.00000	\$0.20379	\$0.36885	\$0.57264		\$0.57264	\$0.20379
<u>Transportation Service - Schedule 146</u>								
Basic Charge	\$300.00				\$300.00		\$300.00	\$300.00
Usage Charge:								
All Therms	\$0.12232	\$0.00000	\$0.12232	(\$0.00365)	\$0.11867		\$0.11867	\$0.12232

(1) Includes Schedule 150 - Purchased Gas Cost Adjustment, Schedule 155 - Gas Rate Adjustment, Schedule 175 - Fixed Cost Adjustment and Schedule 191 - DSM, Schedule 176 - Tax Customer Credit