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 Remove Columbia Basin Hydro Transmission Project	\$29,313,000 -\$1,007,000	\$2,442,750 -\$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
<u>PCA Authorized Idaho Retail Sales (4)</u> 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) 2024 Load Change Adjustment Rate (5)	E	\$24.41 / \$24.50 /											

(1) Multiply number by ROO current production/transmission allocation ratio of 34.47%

(1) manager nameer by NCO carrent production/maintsimission and/cation name of a 4,47%
 (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

		AVU-E-25-	VI I Cal I Mates	En	ICCUVC 07/01/20	125						
			TOTAL		ESIDENTIAL SCHEDULE 1	G	ENERAL SVC. SCH. 11,12		G. GEN. SVC. SCH. 21,22	PUMPING SCH. 31, 32		OTHER SERVICE CHEDULES
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		, ,
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	Б	
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		cluded From Fixed Cost
8	Customer Bills (Test Year)		1,691,339		1,381,277		281,783		9,881	18,398	A	djustment
9	Settlement Fixed Charges		, ,	\$		\$,	\$	500.00	\$ 18.00		
10	Fixed Charge Revenue (Ln 8 * Ln 9)	\$	31,062,913	\$	20,719,155			\$	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) \$, ,		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	1 1		\$0.02450									
				R	esidential	No	on-Residential Gro	oup				
15	Average Number of Customers (Line 8 / 12)				115,106		25,839	-				

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	Ν	on-Residential Schedules*
		(b)		(c)		(d)
1	<u>Existing Customer FCA</u> 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
1	<u>New Customer FCA</u> 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.

Avista Utilities Electric Fixed Cost Adjustment Mechanism (Idaho) Development of Monthly Fixed Cost Adjustment Revenue Per Customer - Electric AVU-E-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)	(1)	(m)	(n)	(0)
	ectric Sales														
	esidential														
	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	1,280,883,1
-	% 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
Na	on-Residential*														
_	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	1,075,731,4
	% of Annual Total	% of Total	8.74%	8.50%	8.83%		7,49%	7.77%	8.56%	8.77%	7.89%		7.95%	9.12%	
9															
0															
	onthly Fixed Cost Adjustment Revenue Per Custor	mer ("RPC")													
	For Test Year Existing Customers														
	<u>esidential</u>	D													e 030
	Fixed Cost Adj. Revenue per Customer Monthly Fixed Cost Adj. Revenue per Customer	Page 2	\$ 100.46	\$ 82.48	\$ 76.97	\$ 65.86	\$ 55.23	\$ 53.01	\$ 68.95	\$ 64.01	\$ 47.47	\$ 57.85	\$ 75.55	\$ 91.58	\$ 839. \$ 839.
5 - 6	Monthly Fixed Cost Adj. Revenue per Customer	(4) x (14)	\$ 100.46	\$ 82.48	\$ /0.9/	\$ 05.80	\$ 55.25	\$ 55.01	\$ 08.95	\$ 64.01	5 4/.4/	\$ 57.85	\$ /5.55	\$ 91.58	\$ 839.
	on-Residential*														
	Fixed Cost Adj. Revenue per Customer	Page 2													\$ 2,601
	Monthly Fixed Cost Adj. Revenue per Customer	(8) x (18)	\$ 227.47	\$ 221.24	\$ 229.77	\$ 214.74	\$ 194.96	\$ 202.28	\$ 222.58	\$ 228.05	\$ 205.19	\$ 211.49	\$ 206.79	\$ 237.15	\$ 2,601.
)															
1															
2 1	For New Customers														
	esidential														
	Fixed Cost Adj. Revenue per Customer	Page 2													\$ 525
	Monthly Fixed Cost Adj. Revenue per Customer	(4) x (24)	\$ 62.88	\$ 51.63	\$ 48.18	\$ 41.22	\$ 34.57	\$ 33.18	\$ 43.16	\$ 40.06	\$ 29.71	\$ 36.21	\$ 47.29	\$ 57.33	\$ 525
6															
	m-Residential*	D													¢ 15/5
	Fixed Cost Adj. Revenue per Customer Monthly Fixed Cost Adj. Revenue per Customer	Page 2 (8) x (28)	\$ 136.87	\$ 133.12	\$ 138.25	\$ 129.21	\$ 117.31	\$ 121.71	\$ 133.93	\$ 137.22	\$ 123.46	\$ 127.25	\$ 124.43	\$ 142.69	\$ 1,565. \$ 1,565.
* 5	Schedules 11, 12, 21, 22, 31, and 32.														
	Schoulds 11, 12, 21, 22, 51, and 52.														
	ormalized Test Year Usage														
1	Residential Schedule 001		153,285,311	125,860,397	117,452,298		84,274,399	80,890,431	105,215,982	97,667,963	72,434,077	88,277,125	115,287,014		
2	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	445,174,7
3	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	567,374,2
4	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	347,870,2
5 6	Extra Large Gen Schedule 25P Pumping Schedule 31/32		25,995,909 3,847,623	29,498,520 3,966,169	32,027,074 3,418,221	31,406,116 4,217,312	32,464,445 4,920,102	31,819,154 4,305,776	29,206,523 9,461,439	32,812,506 10,280,884	32,908,128 7,577,319	29,635,285 5,210,882	30,931,322 2,403,147	29,306,904 3,573,527	368,011,8 63,182,4
7	Street and Area Lights		809,032	789,512	986,875	4,217,312 857,971	838,331	4,303,770 874,971	879,574	879,159	908,513	840,337	851,877	916,874	10,433,0
	otal 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	3,082,929,7
9	8-		,,	,	,,	,	,,	,,	,	,		,,	,,	_,,,,,,,,,	•,••=,•=•,•
0 No	ormalized Test Year Customer Bills														
1	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	1,381,2
2	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	281,7
3	Large Gen Svc Schedule 021/022		821	798	815	813	804	793	851	846	844	837	835	824	9,8
4	Extra Large Gen Schedule 25		11	11	11	11	11	11	11	11	11	11	11	11	1
5	Extra Large Gen Schedule 25P		1	1	1	1	1	1	1	1	1	1	1	1	
6	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	18,3
7	Street and Area Lights		164	145	249	192	189	189	181	181	182	182	181	181	2,2
	otal 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	1,693,6
9 0 T															
	est Year Average Usage per Customer esidential		1 229	1,092	1,014	870	729	699	922	855	633	767	1,003	1,212	
	esidential on-Residential		1,328 3,654	3,553	1,014 3,614	870 3,425	3,095	699 3,199	3,595	855 3,680	633 3,310	3,385	3,332	1,212 3,795	11,1 41,6
02 ING	on-residential		3,034	3,333	3,014	3,425	3,095	3,199	3,395	3,080	3,310	3,383	3,332	3,195	41,6

927 3,469

	AVISTA UTILITIES Base Case					lo	daho Jurisdiction	,	Effective
	Cost of Service General Summary					E	lectric Utility		09/01/23
	For the Twelve Months Ended June 30, 2022								
(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
701 702	SUMMARY BY FUNCTION ANALYSIS								
703									
704	Functional Cost Components at Current Rates								
705	Production	114,271,489	49,187,921	16,812,343	21,251,397	11,924,750	12,669,300	2,123,565	302,213
706 707	Transmission Distribution	27,458,544 65,538,780	12,356,640 35,830,722	4,263,640 11,911,057	5,132,875 10,321,031	2,549,372 2,239,933	2,713,945 358,459	413,383 2,109,099	28,690 2,768,481
708	Common	68,385,187	37,289,718	10,867,960	10,330,697	3,989,945	3,401,296	1,561,954	943,617
709	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
710									
711 712									
713	Expressed as \$/kWh								
714	Production	\$0.03707	\$0.03840	\$0.03777	\$0.03746	\$0.03428	\$0.03443	\$0.03361	\$0.02897
715	Transmission	\$0.00891	\$0.00965	\$0.00958	\$0.00905	\$0.00733	\$0.00737	\$0.00654	\$0.00275
716 717	Distribution Common	\$0.02126 \$0.02218	\$0.02797 \$0.02911	\$0.02676 \$0.02441	\$0.01819 \$0.01821	\$0.00644 \$0.01147	\$0.00097 \$0.00924	\$0.03338 \$0.02472	\$0.26536 \$0.09045
718	Total Current Rate Revenue	\$0.08941	\$0.10513	\$0.09851	\$0.08290	\$0.05952	\$0.05202	\$0.09826	\$0.38752
719									
720	Functional Cost Components at Uniform Current Return	112 030 035	40.024.200	16 220 255	21 600 464	11 635 000	11 074 014	2 106 020	270 675
721 722	Production Transmission	113,828,935 27,362,284	49,924,206 13,043,497	16,338,355 3,863,446	21,600,461 5,447,179	11,625,088 2,334,505	11,874,211 2,190,285	2,186,938 461,091	279,675 22,279
723	Distribution	65,983,460	37,285,835	11,043,346	10,881,326	2,070,165	300,686	2,310,537	2,091,565
724	Common	68,479,322	37,757,081	10,616,902	10,457,263	3,914,120	3,239,045	1,597,929	896,982
725	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
726 727									
728									
729	Expressed as \$/kWh								
730	Production	\$0.03692	\$0.03898	\$0.03670	\$0.03807	\$0.03342	\$0.03227	\$0.03461	\$0.02681
731 732	Transmission Distribution	\$0.00888 \$0.02140	\$0.01018 \$0.02911	\$0.00868 \$0.02481	\$0.00960 \$0.01918	\$0.00671 \$0.00595	\$0.00595 \$0.00082	\$0.00730 \$0.03657	\$0.00214 \$0.20048
733	Common	\$0.02221	\$0.02911	\$0.02385	\$0.01918	\$0.01125	\$0.00880	\$0.02529	\$0.08598
734	Total Current Rate Revenue	\$0.08941	\$0.10775	\$0.09404	\$0.08528	\$0.05733	\$0.04784	\$0.10377	\$0.31539
735									
736 737	Revnue to Cost Ratio at Current Rates	1.00	0.98	1.05	0.97	1.04	1.09	0.95	1.23
738									
739	Functional Cost Components at Proposed Return by Schedule								
740	Production	119,575,036	52,284,287	17,114,202	22,521,569	12,160,950	12,946,586	2,241,703	305,738
741 742	Transmission Distribution	32,179,111 74,870,506	15,241,130 41,942,693	4,517,316 12,461,401	6,274,890 12,356,982	2,718,015 2,373,206	2,895,896 378,539	502,177 2,484,059	29,686 2,873,625
743	Common	71,163,347	39,255,889	11,028,081	10,791,559	4,049,828	3,457,979	1,629,061	950,951
744	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
745									
746 747									
748									
	Expressed as \$/kWh								
749	Production	\$0.03879	\$0.04082	\$0.03844	\$0.03969	\$0.03496	\$0.03518	\$0.03548	\$0.02930
750	Production Transmission	\$0.01044	\$0.01190	\$0.01015	\$0.01106	\$0.00781	\$0.00787	\$0.00795	\$0.00285
750 751	Production Transmission Distribution	\$0.01044 \$0.02429	\$0.01190 \$0.03275	\$0.01015 \$0.02799	\$0.01106 \$0.02178	\$0.00781 \$0.00682	\$0.00787 \$0.00103	\$0.00795 \$0.03932	\$0.00285 \$0.27544
750	Production Transmission	\$0.01044	\$0.01190	\$0.01015	\$0.01106	\$0.00781	\$0.00787	\$0.00795	\$0.00285
750 751 752	Production Transmission Distribution Common	\$0.01044 \$0.02429 \$0.02308	\$0.01190 \$0.03275 \$0.03065	\$0.01015 \$0.02799 \$0.02477	\$0.01106 \$0.02178 \$0.01902	\$0.00781 \$0.00682 \$0.01164	\$0.00787 \$0.00103 \$0.00940	\$0.00795 \$0.03932 \$0.02578	\$0.00285 \$0.27544 \$0.09115
750 751 752 753 754 755	Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return	\$0.01044 \$0.02429 \$0.02308 \$0.09659	\$0.01190 \$0.03275 \$0.03065 \$0.11611	\$0.01015 \$0.02799 \$0.02477 \$0.10136	\$0.01106 \$0.02178 \$0.01902 \$0.09155	\$0.00781 \$0.00682 \$0.01164 \$0.06124	\$0.00787 \$0.00103 \$0.00940 \$0.05347	\$0.00795 \$0.03932 \$0.02578 \$0.10853	\$0.00285 \$0.27544 \$0.09115 \$0.39873
750 751 752 753 754 755 756	Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production	\$0.01044 \$0.02429 \$0.02308 \$0.09659 119,396,850	\$0.01190 \$0.03275 \$0.03065 \$0.11611 52,366,237	\$0.01015 \$0.02799 \$0.02477 \$0.10136 17,137,542	\$0.01106 \$0.02178 \$0.01902 \$0.09155 22,657,043	\$0.00781 \$0.00682 \$0.01164 \$0.06124 12,193,726	\$0.00787 \$0.00103 \$0.00940 \$0.05347 12,455,036	\$0.00795 \$0.03932 \$0.02578 \$0.10853 2,293,912	\$0.00285 \$0.27544 \$0.09115 \$0.39873 293,355
750 751 752 753 754 755 756 757	Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission	\$0.01044 \$0.02429 \$0.02308 \$0.09659 119,396,850 32,132,788	\$0.01190 \$0.03275 \$0.03065 \$0.11611 52,366,237 15,317,579	\$0.01015 \$0.02799 \$0.02477 \$0.10136 17,137,542 4,537,022	\$0.01106 \$0.02178 \$0.01902 \$0.09155 22,657,043 6,396,873	\$0.00781 \$0.00682 \$0.01164 \$0.06124 12,193,726 2,741,517	\$0.00787 \$0.00103 \$0.00940 \$0.05347 12,455,036 2,572,153	\$0.00795 \$0.03932 \$0.02578 \$0.10853 2,293,912 541,480	\$0.00285 \$0.27544 \$0.09115 \$0.39873 293,355 26,163
750 751 752 753 754 755 756	Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production	\$0.01044 \$0.02429 \$0.02308 \$0.09659 119,396,850	\$0.01190 \$0.03275 \$0.03065 \$0.11611 52,366,237	\$0.01015 \$0.02799 \$0.02477 \$0.10136 17,137,542	\$0.01106 \$0.02178 \$0.01902 \$0.09155 22,657,043	\$0.00781 \$0.00682 \$0.01164 \$0.06124 12,193,726	\$0.00787 \$0.00103 \$0.00940 \$0.05347 12,455,036	\$0.00795 \$0.03932 \$0.02578 \$0.10853 2,293,912	\$0.00285 \$0.27544 \$0.09115 \$0.39873 293,355 26,163 2,501,695
750 751 752 753 754 755 756 756 757 758 759 760	Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution	\$0.01044 \$0.02429 \$0.02308 \$0.09659 119,396,850 32,132,788 75,069,515	\$0.01190 \$0.03275 \$0.03065 \$0.11611 52,366,237 15,317,579 42,104,650	\$0.01015 \$0.02799 \$0.02477 \$0.10136 17,137,542 4,537,022 12,504,128	\$0.01106 \$0.02178 \$0.01902 \$0.09155 22,657,043 6,396,873 12,574,435	\$0.00781 \$0.00682 \$0.01164 \$0.06124 12,193,726 2,741,517 2,391,775	\$0.00787 \$0.00103 \$0.00940 \$0.05347 12,455,036 2,572,153 342,823	\$0.00795 \$0.03932 \$0.02578 \$0.10853 2,293,912 541,480 2,650,009	\$0.00285 \$0.27544 \$0.09115 \$0.39873 293,355
750 751 752 753 754 755 756 757 758 759 760 761	Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common	\$0.01044 \$0.02429 \$0.02308 \$0.09659 119,396,850 32,132,788 75,069,515 71,188,847	\$0.01190 \$0.03275 \$0.03065 \$0.11611 52,366,237 15,317,579 42,104,650 39,307,907	\$0.01015 \$0.02799 \$0.02477 \$0.10136 17,137,542 4,537,022 12,504,128 11,040,443	\$0.01106 \$0.02178 \$0.01902 \$0.09155 22,657,043 6,396,873 12,574,435 10,840,680	\$0.00781 \$0.00682 \$0.01164 \$0.06124 12,193,726 2,741,517 2,391,775 4,058,122	\$0.00787 \$0.00103 \$0.00940 \$0.05347 12,455,036 2,572,153 342,823 3,357,669	\$0.00795 \$0.03932 \$0.02578 \$0.10853 2,293,912 541,480 2,650,009 1,658,698	\$0.00285 \$0.27544 \$0.09115 \$0.39873 293,355 26,163 2,501,695 925,327
750 751 752 753 754 755 756 757 758 759 760 761 762	Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common	\$0.01044 \$0.02429 \$0.02308 \$0.09659 119,396,850 32,132,788 75,069,515 71,188,847	\$0.01190 \$0.03275 \$0.03065 \$0.11611 52,366,237 15,317,579 42,104,650 39,307,907	\$0.01015 \$0.02799 \$0.02477 \$0.10136 17,137,542 4,537,022 12,504,128 11,040,443	\$0.01106 \$0.02178 \$0.01902 \$0.09155 22,657,043 6,396,873 12,574,435 10,840,680	\$0.00781 \$0.00682 \$0.01164 \$0.06124 12,193,726 2,741,517 2,391,775 4,058,122	\$0.00787 \$0.00103 \$0.00940 \$0.05347 12,455,036 2,572,153 342,823 3,357,669	\$0.00795 \$0.03932 \$0.02578 \$0.10853 2,293,912 541,480 2,650,009 1,658,698	\$0.00285 \$0.27544 \$0.09115 \$0.39873 293,355 26,163 2,501,695 925,327
750 751 752 753 754 755 756 757 758 759 760 761	Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common	\$0.01044 \$0.02429 \$0.02308 \$0.09659 119,396,850 32,132,788 75,069,515 71,188,847	\$0.01190 \$0.03275 \$0.03065 \$0.11611 52,366,237 15,317,579 42,104,650 39,307,907	\$0.01015 \$0.02799 \$0.02477 \$0.10136 17,137,542 4,537,022 12,504,128 11,040,443	\$0.01106 \$0.02178 \$0.01902 \$0.09155 22,657,043 6,396,873 12,574,435 10,840,680	\$0.00781 \$0.00682 \$0.01164 \$0.06124 12,193,726 2,741,517 2,391,775 4,058,122	\$0.00787 \$0.00103 \$0.00940 \$0.05347 12,455,036 2,572,153 342,823 3,357,669	\$0.00795 \$0.03932 \$0.02578 \$0.10853 2,293,912 541,480 2,650,009 1,658,698	\$0.00285 \$0.27544 \$0.09115 \$0.39873 293,355 26,163 2,501,695 925,327
750 751 752 753 754 755 756 757 758 759 760 761 762 763	Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common Total Uniform Proposed Cost	\$0.01044 \$0.02429 \$0.02308 \$0.09659 119,396,850 32,132,788 75,069,515 71,188,847	\$0.01190 \$0.03275 \$0.03065 \$0.11611 52,366,237 15,317,579 42,104,650 39,307,907 149,096,373 \$0.04088	\$0.01015 \$0.02799 \$0.02477 \$0.10136 17,137,542 4,537,022 12,504,128 11,040,443 45,219,135 \$0.03850	\$0.01106 \$0.02178 \$0.01902 \$0.09155 22,657,043 6,396,873 12,574,435 10,840,680 52,469,030 \$0.03993	\$0.00781 \$0.00682 \$0.01164 \$0.06124 12,193,726 2,741,517 2,391,775 4,058,122	\$0.00787 \$0.00103 \$0.00940 \$0.05347 12,455,036 2,572,153 342,823 3,357,669	\$0.00795 \$0.03932 \$0.02578 \$0.10853 2,293,912 541,480 2,650,009 1,658,698	\$0.00285 \$0.27544 \$0.09115 \$0.39873 2,501,693 2,501,695 925,327 3,746,541 \$0.02812
750 751 752 753 754 755 755 755 755 757 758 759 760 761 762 763 764 765 766	Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh Production Transmission	\$0.01044 \$0.02429 \$0.02308 \$0.09659 119,396,850 32,132,788 75,069,515 71,188,847 297,788,000 \$0.03873 \$0.01042	\$0.01190 \$0.03275 \$0.03065 \$0.11611 52,366,237 15,317,579 42,104,650 39,307,907 149,096,373 \$0.04088 \$0.01196	\$0.01015 \$0.02799 \$0.02477 \$0.10136 17,137,542 4,537,022 12,504,128 11,040,443 45,219,135 \$0.03850 \$0.01019	\$0.01106 \$0.02178 \$0.01902 \$0.09155 22,657,043 6,396,873 12,574,435 10,840,680 52,469,030 \$0.03993 \$0.03993 \$0.01127	\$0.00781 \$0.00682 \$0.01164 \$0.06124 12,193,726 2,741,517 2,391,775 4,058,122 21,385,141 \$0.03505 \$0.003805	\$0.00787 \$0.00103 \$0.00940 \$0.05347 12,455,036 2,572,153 342,823 3,357,669 18,727,680 \$0.03384 \$0.003984	\$0.03932 \$0.02578 \$0.02578 \$0.10853 2,293,912 541,480 2,650,009 1,658,698 7,144,099 \$0.03631 \$0.00857	\$0.00285 \$0.27544 \$0.09115 \$0.39873 26,163 2,501,695 925,327 3,746,541 \$0.02812 \$0.02812 \$0.00251
750 751 752 753 754 755 756 757 758 759 760 761 762 763 764 765 766 766	Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Proposed Cost	\$0.01044 \$0.02429 \$0.02308 \$0.09659 119,396,850 32,132,788 75,069,515 71,188,847 297,788,000 \$0.03873 \$0.01042 \$0.02435	\$0.01190 \$0.03275 \$0.03065 \$0.11611 52,366,237 15,317,579 42,104,650 39,307,907 149,096,373 \$0.04088 \$0.01196 \$0.03287	\$0.01015 \$0.02799 \$0.02477 \$0.10136 17,137,542 4,537,022 12,504,128 11,040,443 45,219,135 \$0.03850 \$0.03850 \$0.01019 \$0.02809	\$0.01106 \$0.02178 \$0.01902 \$0.09155 22,657,043 6,396,873 12,574,435 10,840,680 52,469,030 \$0.03993 \$0.01127 \$0.02216	\$0.00781 \$0.00682 \$0.01164 \$0.06124 12,193,726 2,741,517 2,391,775 4,058,122 21,385,141 \$0.03505 \$0.00788 \$0.00688	\$0.00787 \$0.00103 \$0.00940 \$0.05347 12,455,036 2,572,153 342,823 3,357,669 18,727,680 \$0.03384 \$0.03384 \$0.00699 \$0.00093	\$0.00795 \$0.03932 \$0.02578 \$0.10853 2,293,912 541,480 2,650,009 1,658,698 7,144,099 \$0.03631 \$0.00857 \$0.04194	\$0.00285 \$0.27544 \$0.09115 \$0.39873 293,355 26,163 2,501,695 925,327 3,746,541 \$0.02812 \$0.02812 \$0.02251 \$0.23979
750 751 752 753 755 756 757 758 759 760 761 762 763 764 765 766 765 766 767	Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Proposed Cost	\$0.01044 \$0.02429 \$0.02308 \$0.09659 119,396,850 32,132,788 75,069,515 71,188,847 297,788,000 \$0.03873 \$0.03873 \$0.01042 \$0.02435 \$0.02435 \$0.02309	\$0.01190 \$0.03275 \$0.03065 \$0.11611 52,366,237 15,317,579 42,104,650 39,307,907 149,096,373 \$0.04088 \$0.01196 \$0.03287 \$0.03069	\$0.01015 \$0.02799 \$0.02477 \$0.10136 17,137,542 4,537,022 12,504,128 11,040,443 45,219,135 \$0.03850 \$0.01019 \$0.02809 \$0.02480	\$0.01106 \$0.02178 \$0.01902 \$0.09155 22,657,043 6,396,873 12,574,435 10,840,680 52,469,030 \$0.03993 \$0.01127 \$0.02216 \$0.01911	\$0.00781 \$0.00682 \$0.01164 \$0.06124 12,193,726 2,741,517 2,391,775 4,058,122 21,385,141 \$0.03505 \$0.00788 \$0.00788 \$0.00788	\$0.00787 \$0.00103 \$0.00940 \$0.05347 12,455,036 2,572,153 342,823 3,357,669 18,727,680 \$0.03384 \$0.00699 \$0.00093 \$0.000912	\$0.03932 \$0.02578 \$0.10853 2,293,912 541,480 2,650,009 1,658,698 7,144,099 \$0.03631 \$0.00857 \$0.04194 \$0.02625	\$0.00285 \$0.27544 \$0.09115 \$0.39873 293,355 26,163 2,501,695 925,327 3,746,541 \$0.02812 \$0.02812 \$0.02812 \$0.0251 \$0.23979 \$0.08869
750 751 752 753 754 755 756 757 758 759 760 761 762 763 764 765 766 766	Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Proposed Cost	\$0.01044 \$0.02429 \$0.02308 \$0.09659 119,396,850 32,132,788 75,069,515 71,188,847 297,788,000 \$0.03873 \$0.01042 \$0.02435	\$0.01190 \$0.03275 \$0.03065 \$0.11611 52,366,237 15,317,579 42,104,650 39,307,907 149,096,373 \$0.04088 \$0.01196 \$0.03287	\$0.01015 \$0.02799 \$0.02477 \$0.10136 17,137,542 4,537,022 12,504,128 11,040,443 45,219,135 \$0.03850 \$0.03850 \$0.01019 \$0.02809	\$0.01106 \$0.02178 \$0.01902 \$0.09155 22,657,043 6,396,873 12,574,435 10,840,680 52,469,030 \$0.03993 \$0.01127 \$0.02216	\$0.00781 \$0.00682 \$0.01164 \$0.06124 12,193,726 2,741,517 2,391,775 4,058,122 21,385,141 \$0.03505 \$0.00788 \$0.00688	\$0.00787 \$0.00103 \$0.00940 \$0.05347 12,455,036 2,572,153 342,823 3,357,669 18,727,680 \$0.03384 \$0.03384 \$0.00699 \$0.00093	\$0.00795 \$0.03932 \$0.02578 \$0.10853 2,293,912 541,480 2,650,009 1,658,698 7,144,099 \$0.03631 \$0.00857 \$0.04194	\$0.00285 \$0.27544 \$0.09115 \$0.39873 26,163 2,501,695 925,327 3,746,541 \$0.02812 \$0.02812 \$0.00251 \$0.23979 \$0.08869
750 751 752 753 754 755 756 757 758 759 760 761 762 763 764 766 766 766 767 768 768 769 770 771	Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Melded Rates Revenue to Cost Ratio at Proposed Rates	\$0.01044 \$0.02429 \$0.02308 \$0.09659 119,396,850 32,132,788 75,069,515 71,188,847 297,788,000 \$0.03873 \$0.01042 \$0.02435 \$0.02435 \$0.02309 \$0.09659 1.00	\$0.01190 \$0.03275 \$0.03065 \$0.11611 52,366,237 15,317,579 42,104,650 39,307,907 149,096,373 \$0.04088 \$0.01196 \$0.03287 \$0.03069 \$0.11640 1.00	\$0.01015 \$0.02799 \$0.02477 \$0.10136 17,137,542 4,537,022 12,504,128 11,040,443 45,219,135 \$0.03850 \$0.01019 \$0.02809 \$0.02480 \$0.10158 1.00	\$0.01106 \$0.02178 \$0.01902 \$0.09155 22,657,043 6,396,873 12,574,435 10,840,680 52,469,030 \$0.03993 \$0.01127 \$0.02216 \$0.03911 \$0.09248 0.99	\$0.00781 \$0.00682 \$0.01164 \$0.06124 12,193,726 2,741,517 2,391,775 4,058,122 21,385,141 \$0.03505 \$0.00788 \$0.00688 \$0.00167 \$0.06147 1.00	\$0.00787 \$0.00103 \$0.00940 \$0.05347 12,455,036 2,572,153 342,823 3,357,669 18,727,680 \$0.03384 \$0.03384 \$0.00699 \$0.0093 \$0.00912 \$0.05089 1.05	\$0.00795 \$0.03932 \$0.02578 \$0.10853 2,293,912 541,480 2,650,009 1,658,698 7,144,099 \$0.03631 \$0.00857 \$0.04194 \$0.02625 \$0.11307 0.96	\$0.00285 \$0.27544 \$0.09115 \$0.39873 293,355 26,163 2,501,695 925,327 3,746,541 \$0.02812 \$0.02812 \$0.02251 \$0.23979 \$0.08869 \$0.35910 1.11
750 751 752 753 754 755 756 757 758 759 760 761 762 763 764 765 766 766 767 768 769 770 771 771	Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Melded Rates	\$0.01044 \$0.02429 \$0.09659 \$0.09659 119,396,850 32,132,788 75,069,515 71,188,847 297,788,000 \$0.03873 \$0.01042 \$0.02435 \$0.02309 \$0.09659	\$0.01190 \$0.03275 \$0.03065 \$0.11611 52,366,237 15,317,579 42,104,650 39,307,907 149,096,373 \$0.04088 \$0.01196 \$0.03287 \$0.03069 \$0.11640	\$0.01015 \$0.02799 \$0.02477 \$0.10136 17,137,542 4,537,022 12,504,128 11,040,443 45,219,135 \$0.03850 \$0.01019 \$0.02809 \$0.02480 \$0.10158	\$0.01106 \$0.02178 \$0.01902 \$0.09155 22,657,043 6,396,873 12,574,435 10,840,680 52,469,030 \$0.03993 \$0.01127 \$0.02216 \$0.01911 \$0.09248	\$0.00781 \$0.00682 \$0.01164 \$0.06124 12,193,726 2,741,517 2,391,775 4,058,122 21,385,141 \$0.03505 \$0.00788 \$0.00688 \$0.01167 \$0.06147	\$0.00787 \$0.00103 \$0.00940 \$0.05347 12,455,036 2,572,153 342,823 3,357,669 18,727,680 \$0.03384 \$0.003384 \$0.00699 \$0.00932 \$0.00912 \$0.05089	\$0.00795 \$0.03932 \$0.02578 \$0.10853 2,293,912 541,480 2,650,009 1,658,698 7,144,099 \$0.03631 \$0.00857 \$0.04194 \$0.02625 \$0.11307	\$0.00285 \$0.27544 \$0.09115 \$0.39873 293,355 26,163 2,501,695 925,327 3,746,541 \$0.02812 \$0.02812 \$0.02251 \$0.23979 \$0.08869 \$0.35910 1.11
750 751 752 753 754 755 756 757 758 760 761 763 764 765 766 766 766 767 768 769 770 770 771 772 773	Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Melded Rates Revenue to Cost Ratio at Proposed Rates Current Revenue to Proposed Cost Ratio	\$0.01044 \$0.02429 \$0.02308 \$0.09659 119,396,850 32,132,788 75,069,515 71,188,847 297,788,000 \$0.03873 \$0.01042 \$0.02435 \$0.02435 \$0.02435 \$0.02435 \$0.02435 \$0.02435 \$0.02435 \$0.02435 \$0.02435 \$0.02435 \$0.02459 \$0.09659	\$0.01190 \$0.03275 \$0.03065 \$0.11611 52,366,237 15,317,579 42,104,650 39,307,907 149,096,373 \$0.04088 \$0.01196 \$0.03287 \$0.03069 \$0.11640 1.00 0.90	\$0.01015 \$0.02799 \$0.02477 \$0.10136 17,137,542 4,537,022 12,504,128 11,040,443 45,219,135 \$0.03850 \$0.01019 \$0.02809 \$0.02480 \$0.10158 1.00 0.97	\$0.01106 \$0.02178 \$0.01902 \$0.09155 22,657,043 6,396,873 12,574,435 10,840,680 52,469,030 52,469,030 \$0.03993 \$0.01127 \$0.02216 \$0.01911 \$0.09248 0.99 0.90	\$0.00781 \$0.00682 \$0.01164 \$0.06124 12,193,726 2,741,517 2,391,775 4,058,122 21,385,141 \$0.03505 \$0.00788 \$0.00688 \$0.00688 \$0.00688 \$0.006147 \$0.06147 1.00 0.97	\$0.00787 \$0.00103 \$0.00940 \$0.05347 12,455,036 2,572,153 342,823 3,357,669 18,727,680 \$0.03384 \$0.00699 \$0.00093 \$0.00912 \$0.05089 1.05 1.02	\$0.00795 \$0.03932 \$0.02578 \$0.10853 2,293,912 541,480 2,650,009 1,658,698 7,144,099 \$0.03631 \$0.00857 \$0.04194 \$0.02625 \$0.11307 0.96 0.87	\$0.00285 \$0.27544 \$0.09115 \$0.39873 2,501,695 925,327 3,746,541 \$0.02812 \$0.02812 \$0.00251 \$0.23979 \$0.08869 \$0.35910 1.11 1.08
750 751 752 753 754 755 756 757 758 759 760 761 762 763 764 765 766 766 767 768 769 770 771 771	Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Melded Rates Revenue to Cost Ratio at Proposed Rates	\$0.01044 \$0.02429 \$0.02308 \$0.09659 119,396,850 32,132,788 75,069,515 71,188,847 297,788,000 \$0.03873 \$0.01042 \$0.02435 \$0.02435 \$0.02309 \$0.09659 1.00	\$0.01190 \$0.03275 \$0.03065 \$0.11611 52,366,237 15,317,579 42,104,650 39,307,907 149,096,373 \$0.04088 \$0.01196 \$0.03287 \$0.03069 \$0.11640 1.00	\$0.01015 \$0.02799 \$0.02477 \$0.10136 17,137,542 4,537,022 12,504,128 11,040,443 45,219,135 \$0.03850 \$0.01019 \$0.02809 \$0.02480 \$0.10158 1.00	\$0.01106 \$0.02178 \$0.01902 \$0.09155 22,657,043 6,396,873 12,574,435 10,840,680 52,469,030 \$0.03993 \$0.01127 \$0.02216 \$0.03911 \$0.09248 0.99	\$0.00781 \$0.00682 \$0.01164 \$0.06124 12,193,726 2,741,517 2,391,775 4,058,122 21,385,141 \$0.03505 \$0.00788 \$0.00688 \$0.00167 \$0.06147 1.00	\$0.00787 \$0.00103 \$0.00940 \$0.05347 12,455,036 2,572,153 342,823 3,357,669 18,727,680 \$0.03384 \$0.03384 \$0.00699 \$0.0093 \$0.00912 \$0.05089 1.05	\$0.00795 \$0.03932 \$0.02578 \$0.10853 2,293,912 541,480 2,650,009 1,658,698 7,144,099 \$0.03631 \$0.00857 \$0.04194 \$0.02625 \$0.11307 0.96	\$0.00285 \$0.27544 \$0.09115 \$0.39873 293,355 26,163 2,501,695 925,327 3,746,541 \$0.02812 \$0.02812 \$0.02251 \$0.23979 \$0.08869 \$0.35910 1.11

File: IDElec COS RY 1 Settlement Case AVU-E-23-01.xIsm / Summary

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	0.003777	0.003777
6	Net Operating Income Before FIT	0.996223	0.996223
7	Federal Income Tax @ 21%	0.209207	
8	REVENUE CONVERSION FACTOR	0.787016	
9	Gross Up Factor for Revenue Relate	ed 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

		AVU-E-23-	-01 Year 2 Kates	S EI	lective 09/01/20	024						OTHER
				R	ESIDENTIAL	G	ENERAL SVC.	LC	G. GEN. SVC.	PUMPING		OTHER SERVICE
			TOTAL		SCHEDULE 1	0.	SCH. 11,12		SCH. 21,22	SCH. 31, 32		CHEDULES
							,		,	· · ·		
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	F	cluded From
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		Fixed Cost
10	Customer Bills (Test Year)		1,691,339		1,381,277		281,783		9,881	18,398	A	djustment
11	Settlement Fixed Charges			\$		\$	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		
	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	1								
15	Gross Up Factor for Revenue Related Exp		100.38%									
16	Grossed Up Load Change Adjustment Rate		\$0.02459									
				Re	esidential	No	on-Residential Gro	oup				
17	Average Number of Customers (Line 10 / 12)				115,106		25,839	1				
18					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					

\$0.02859

\$0.02489

22 Average Fixed Production and Transmission Rate per kWh (Line 8B / Line 5)

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	N	on-Residential Schedules*
	(a)	(b)	(c)		(d)
1	Existing Customer FCA 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
1	<u>New Customer FCA</u> 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)	(1)	(m)	(n)	(0)
1	Electric Sales														
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	1,280,883,10
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%	100.009
5															
6	Non-Residential*														
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	1,075,731,46
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%	100.009
10															
	Monthly Fixed Cost Adjustment Revenue Per Custon	ner ("RPC")													
12	For Test Year Existing Customers														
13	<u>Residential</u>														
14	- Fixed Cost Adj. Revenue per Customer	Page 2	0.05		·	e (2.07	e 50.01	e		c (1.00	e 15.00	e			\$ 802.6
15 16	- 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	\$ 802.6
10	Non-Residential*														
18	- Fixed Cost Adj. Revenue per Customer	Page 2													\$ 2,615.6
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	\$ 2,615.6
20	Monally Trice Cost Haj. Revenue per Castonier	(0) x (10)	\$ 220.07	0 222.12	0 201100	0 210.09	5 170.00	5 200.00	0 220.77	÷ 22/12/	\$ 200.27	• 212:02	20100	5 250.12	\$ 2,010.0
21															
22	For New Customers														
23	Residential														
24	- Fixed Cost Adj. Revenue per Customer	Page 2													\$ 484.4
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	
26	5 5 1	() ()													
27	Non-Residential*														
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	1,280,883,10
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	445,174,78
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	567,374,27
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	347,870,21
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	368,011,88
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	63,182,40
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	10,433,02
	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	3,082,929,70
39															
	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	1,381,27
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	281,78
43	Large Gen Svc Schedule 021/022		821	798	815	813	804	793	851	846	844	837	835	824	9,88
44	Extra Large Gen Schedule 25		11	11	11	11	11	11	11	11	11	11	11	11	13
45	Extra Large Gen Schedule 25P		1	1	1	1	1	1	1	1	1	1	1	1	1
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	18,39
47	Street and Area Lights		164	145	249	192	189	189	181	181	182	182	181	181	2,21
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	1,693,69
49															
	Test Year Average Usage per Customer					0			0	a					
	Residential		1,328	1,092	1,014	870	729	699	922	855	633	767	1,003	1,212	11,12
	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	41,63

927 3,469

	AVISTA UTILITIES Base Case					le	aho Jurisdiction	l	Effective
	Cost of Service General Summary					E	lectric Utility		09/01/24
	For the Twelve Months Ended June 30, 2022								
(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
701	SUMMARY BY FUNCTION ANALYSIS								
702 703									
704	Functional Cost Components at Current Rates								
705	Production	118,883,034	51,973,550	17,005,108	22,373,517	12,097,660	12,907,519	2,224,456	301,223
706	Transmission	31,649,183	14,981,147	4,433,936	6,150,225	2,677,861	2,888,680	488,774	28,560
707	Distribution	75,171,248	42,040,990	12,517,428	12,462,590	2,418,803	386,014	2,488,964	2,856,458
708 709	Common	72,084,524 297,787,989	39,728,307 148,723,994	11,164,526 45,120,998	10,958,666 51,944,998	4,107,674 21,301,999	3,497,785 19,679,999	1,653,806 6,856,000	973,758 4,160,000
709	Total Current Rate Revenue	297,787,989	146,725,994	45,120,998	51,944,998	21,301,999	19,079,999	0,850,000	4,100,000
711									
712									
713	Expressed as \$/kWh								
714	Production	\$0.03856	\$0.04058	\$0.03820	\$0.03943	\$0.03478	\$0.03507	\$0.03521	\$0.02887
715 716	Transmission Distribution	\$0.01027 \$0.02438	\$0.01170 \$0.03282	\$0.00996 \$0.02812	\$0.01084 \$0.02197	\$0.00770 \$0.00695	\$0.00785 \$0.00105	\$0.00774 \$0.03939	\$0.00274 \$0.27379
717	Common	\$0.02338	\$0.03282	\$0.02508	\$0.02137	\$0.01181	\$0.00105	\$0.02618	\$0.09333
718	Total Current Rate Revenue	\$0.09659	\$0.11611	\$0.10136	\$0.09155	\$0.06124	\$0.05348	\$0.10851	\$0.39873
719									
720	Functional Cost Components at Uniform Current Return								_
721	Production	118,660,778	52,043,404	17,031,890	22,517,364	12,118,553	12,378,251	2,279,770	291,547
722 723	Transmission Distribution	31,568,862 75,454,483	15,048,757 42,183,520	4,457,398 12,568,141	6,284,609 12,703,091	2,693,404 2,431,229	2,527,012 345,683	531,977 2,671,641	25,704 2,551,178
724	Common	72,103,865	39,772,127	11,178,549	11,010,341	4,112,900	3,391,428	1,684,934	953,587
725	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
726									
727									
728	Even and an Allanda								
729 730	Expressed as \$/kWh Production	\$0.03849	\$0.04063	\$0.03826	\$0.03969	\$0.03484	\$0.03364	\$0.03608	\$0.02794
731	Transmission	\$0.01024	\$0.01175	\$0.01001	\$0.01108	\$0.00774	\$0.00687	\$0.00842	\$0.00246
732	Distribution	\$0.02447	\$0.03293	\$0.02823	\$0.02239	\$0.00699	\$0.00094	\$0.04228	\$0.24453
733	Common	\$0.02339	\$0.03105	\$0.02511	\$0.01941	\$0.01182	\$0.00922	\$0.02667	\$0.09140
734	Total Current Rate Revenue	\$0.09659	\$0.11636	\$0.10161	\$0.09256	\$0.06139	\$0.05066	\$0.11345	\$0.36634
735									
736 737	Revnue to Cost Ratio at Current Rates	1.00	1.00	1.00	0.99	1.00	1.06	0.96	1.09
738									
739	Functional Cost Components at Proposed Return by Schedule								
740	Production	119,891,008	52,567,547	17,059,559	22,617,128	12,139,871	12,958,096	2,246,976	301,829
741	Transmission	32,581,084	15,555,096	4,481,349	6,377,406	2,709,090	2,923,078	506,329	28,737
742 743	Distribution	77,012,662	43,251,232 40,101,120	12,619,991	12,869,204	2,443,777	389,852 3,507,974	2,563,204	2,875,402
743	Common Total Proposed Rate Revenue	72,608,235 302,092,989	151,474,994	11,193,099 45,353,998	11,046,260 52,909,998	4,118,261 21,410,999	19,778,999	1,666,490 6,983,000	975,032 4,181,000
745		562,652,565	101,171,001	13,555,556	52,505,550	21,110,555	10,770,000	0,505,000	1,101,000
746									
747									
748	Expressed as \$/kWh								
749	Production	\$0.03889	\$0.04104	\$0.03832	\$0.03986	\$0.03490	\$0.03521	\$0.03556	\$0.02893
750	Transmission							-	60.00075
751	Distribution	\$0.01057	\$0.01214	\$0.01007	\$0.01124	\$0.00779	\$0.00794	\$0.00801	\$0.00275
752	Distribution Common	\$0.02498	\$0.03377	\$0.02835	\$0.02268	\$0.00702	\$0.00106	\$0.00801 \$0.04057	\$0.27561
752 753	Distribution Common Total Proposed Melded Rates						-	\$0.00801	
	Common	\$0.02498 \$0.02355	\$0.03377 \$0.03131	\$0.02835 \$0.02514	\$0.02268 \$0.01947	\$0.00702 \$0.01184	\$0.00106 \$0.00953	\$0.00801 \$0.04057 \$0.02638	\$0.27561 \$0.09346
753	Common	\$0.02498 \$0.02355	\$0.03377 \$0.03131 \$0.11826	\$0.02835 \$0.02514 \$0.10188	\$0.02268 \$0.01947 \$0.09325	\$0.00702 \$0.01184 \$0.06155	\$0.00106 \$0.00953	\$0.00801 \$0.04057 \$0.02638 \$0.11052	\$0.27561 \$0.09346 \$0.40075
753 754 755 756	Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production	\$0.02498 \$0.02355 \$0.09799 119,721,064	\$0.03377 \$0.03131 \$0.11826 52,508,434	\$0.02835 \$0.02514 \$0.10188 17,184,078	\$0.02268 \$0.01947 \$0.09325 22,718,566	\$0.00702 \$0.01184 \$0.06155 12,226,838	\$0.00106 \$0.00953 \$0.05375 12,488,856	\$0.00801 \$0.04057 \$0.02638 \$0.11052 2,300,141	\$0.27561 \$0.09346 \$0.40075 294,152
753 754 755 756 757	Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission	\$0.02498 \$0.02355 \$0.09799 119,721,064 32,511,021	\$0.03377 \$0.03131 \$0.11826 52,508,434 15,497,881	\$0.02835 \$0.02514 \$0.10188 17,184,078 4,590,427	\$0.02268 \$0.01947 \$0.09325 22,718,566 6,472,170	\$0.00702 \$0.01184 \$0.06155 12,226,838 2,773,787	\$0.00106 \$0.00953 \$0.05375 12,488,856 2,602,429	\$0.00801 \$0.04057 \$0.02638 \$0.11052 2,300,141 547,854	\$0.27561 \$0.09346 \$0.40075 294,152 26,471
753 754 755 756 757 758	Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution	\$0.02498 \$0.02355 \$0.09799 119,721,064 32,511,021 77,246,743	\$0.03377 \$0.03131 \$0.11826 52,508,434 15,497,881 43,130,616	\$0.02835 \$0.02514 \$0.10188 17,184,078 4,590,427 12,855,765	\$0.02268 \$0.01947 \$0.09325 22,718,566 6,472,170 13,038,800	\$0.00702 \$0.01184 \$0.06155 12,226,838 2,773,787 2,495,500	\$0.00106 \$0.00953 \$0.05375 12,488,856 2,602,429 354,095	\$0.00801 \$0.04057 \$0.02638 \$0.11052 2,300,141 547,854 2,738,784	\$0.27561 \$0.09346 \$0.40075 294,152 26,471 2,633,182
753 754 755 756 757 758 759	Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common	\$0.02498 \$0.02355 \$0.09799 119,721,064 32,511,021 77,246,743 72,614,161	\$0.03377 \$0.03131 \$0.11826 52,508,434 15,497,881 43,130,616 40,064,038	\$0.02835 \$0.02514 \$0.10188 17,184,078 4,590,427 12,855,765 11,258,297	\$0.02268 \$0.01947 \$0.09325 22,718,566 6,472,170 13,038,800 11,082,700	\$0.00702 \$0.01184 \$0.06155 12,226,838 2,773,787 2,495,500 4,140,011	\$0.00106 \$0.00953 \$0.05375 12,488,856 2,602,429 354,095 3,413,679	\$0.00801 \$0.04057 \$0.02638 \$0.11052 2,300,141 547,854 2,738,784 1,696,408	\$0.27561 \$0.09346 \$0.40075 294,152 26,471 2,633,182 959,027
753 754 755 756 757 758	Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution	\$0.02498 \$0.02355 \$0.09799 119,721,064 32,511,021 77,246,743	\$0.03377 \$0.03131 \$0.11826 52,508,434 15,497,881 43,130,616	\$0.02835 \$0.02514 \$0.10188 17,184,078 4,590,427 12,855,765	\$0.02268 \$0.01947 \$0.09325 22,718,566 6,472,170 13,038,800	\$0.00702 \$0.01184 \$0.06155 12,226,838 2,773,787 2,495,500	\$0.00106 \$0.00953 \$0.05375 12,488,856 2,602,429 354,095	\$0.00801 \$0.04057 \$0.02638 \$0.11052 2,300,141 547,854 2,738,784	\$0.27561 \$0.09346 \$0.40075 294,152 26,471 2,633,182
753 754 755 756 757 758 759 760	Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common	\$0.02498 \$0.02355 \$0.09799 119,721,064 32,511,021 77,246,743 72,614,161	\$0.03377 \$0.03131 \$0.11826 52,508,434 15,497,881 43,130,616 40,064,038	\$0.02835 \$0.02514 \$0.10188 17,184,078 4,590,427 12,855,765 11,258,297	\$0.02268 \$0.01947 \$0.09325 22,718,566 6,472,170 13,038,800 11,082,700	\$0.00702 \$0.01184 \$0.06155 12,226,838 2,773,787 2,495,500 4,140,011	\$0.00106 \$0.00953 \$0.05375 12,488,856 2,602,429 354,095 3,413,679	\$0.00801 \$0.04057 \$0.02638 \$0.11052 2,300,141 547,854 2,738,784 1,696,408	\$0.27561 \$0.09346 \$0.40075 294,152 26,471 2,633,182 959,027
753 754 755 756 757 758 759 760 761 762 763	Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common Total Uniform Proposed Cost	\$0.02498 \$0.02355 \$0.09799 119,721,064 32,511,021 77,246,743 72,614,161	\$0.03377 \$0.03131 \$0.11826 52,508,434 15,497,881 43,130,616 40,064,038	\$0.02835 \$0.02514 \$0.10188 17,184,078 4,590,427 12,855,765 11,258,297	\$0.02268 \$0.01947 \$0.09325 22,718,566 6,472,170 13,038,800 11,082,700	\$0.00702 \$0.01184 \$0.06155 12,226,838 2,773,787 2,495,500 4,140,011	\$0.00106 \$0.00953 \$0.05375 12,488,856 2,602,429 354,095 3,413,679	\$0.00801 \$0.04057 \$0.02638 \$0.11052 2,300,141 547,854 2,738,784 1,696,408	\$0.27561 \$0.09346 \$0.40075 294,152 26,471 2,633,182 959,027
753 754 755 756 757 758 759 760 761 762 763 764	Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh	\$0.02498 \$0.02355 \$0.09799 119,721,064 32,511,021 77,246,743 72,614,161 302,092,989	\$0.03377 \$0.03131 \$0.11826 52,508,434 15,497,881 43,130,616 40,064,038 151,200,969	\$0.02835 \$0.02514 \$0.10188 17,184,078 4,590,427 12,855,765 11,258,297 45,888,567	\$0.02268 \$0.01947 \$0.09325 22,718,566 6,472,170 13,038,800 11,082,700 53,312,236	\$0.00702 \$0.01184 \$0.06155 12,226,838 2,773,787 2,495,500 4,140,011 21,636,137	\$0.00106 \$0.00953 \$0.05375 12,488,856 2,602,429 354,095 3,413,679 18,859,060	\$0.0801 \$0.04057 \$0.02638 \$0.11052 2,300,141 547,854 2,738,784 1,696,408 7,283,187	\$0.27561 \$0.09346 \$0.40075 294,152 26,471 2,633,182 959,027 3,912,832
753 754 755 756 757 758 759 760 761 762 763 764 765	Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh Production	\$0.02498 \$0.02355 \$0.09799 119,721,064 32,511,021 77,246,743 72,614,161 302,092,989 \$0.03883	\$0.03377 \$0.03131 \$0.11826 52,508,434 15,497,881 43,130,616 40,064,038 151,200,969 \$0.04099	\$0.02835 \$0.02514 \$0.10188 17,184,078 4,590,427 12,855,765 11,258,297 45,888,567 \$0.03860	\$0.02268 \$0.01947 \$0.09325 22,718,566 6,472,170 13,038,800 11,082,700 53,312,236 \$0.04004	\$0.00702 \$0.01184 \$0.06155 12,226,838 2,773,787 2,495,500 4,140,011 21,636,137 \$0.03515	\$0.00106 \$0.00953 \$0.05375 12,488,856 2,602,429 3,413,679 18,859,060 \$0.03394	\$0.00801 \$0.04057 \$0.02638 \$0.11052 2,300,141 547,854 2,738,784 1,696,408 7,283,187 \$0.03640	\$0.27561 \$0.09346 \$0.40075 294,152 26,471 2,633,182 959,027 3,912,832 \$0.02819
753 754 755 756 757 758 759 760 761 762 763 764 765 766	Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh Production Transmission	\$0.02498 \$0.02355 \$0.09799 119,721,064 32,511,021 77,246,743 72,614,161 302,092,989 \$0.03883 \$0.01055	\$0.03377 \$0.03131 \$0.11826 52,508,434 15,497,881 43,130,616 40,064,038 151,200,969 \$0.04099 \$0.01210	\$0.02835 \$0.02514 \$0.10188 17,184,078 4,590,427 12,855,765 11,258,297 45,888,567 \$0.03860 \$0.01031	\$0.02268 \$0.01947 \$0.09325 22,718,566 6,472,170 13,038,800 11,082,700 53,312,236 \$0.04004 \$0.01141	\$0.00702 \$0.01184 \$0.06155 12,226,838 2,773,787 2,495,500 4,140,011 21,636,137 \$0.03515 \$0.003515 \$0.00797	\$0.00106 \$0.00953 \$0.05375 12,488,856 2,602,429 3,413,679 18,859,060 \$0.03394 \$0.00707	\$0.00801 \$0.04057 \$0.02638 \$0.11052 2,300,141 547,854 2,738,784 1,696,408 7,283,187 \$0.03640 \$0.03640 \$0.00867	\$0.27561 \$0.09346 \$0.40075 294,152 26,471 2,633,182 959,027 3,912,832 \$0.02819 \$0.02819
753 754 755 756 757 758 759 760 761 762 763 764 765	Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh Production	\$0.02498 \$0.02355 \$0.09799 119,721,064 32,511,021 77,246,743 72,614,161 302,092,989 \$0.03883	\$0.03377 \$0.03131 \$0.11826 52,508,434 15,497,881 43,130,616 40,064,038 151,200,969 \$0.04099	\$0.02835 \$0.02514 \$0.10188 17,184,078 4,590,427 12,855,765 11,258,297 45,888,567 \$0.03860	\$0.02268 \$0.01947 \$0.09325 22,718,566 6,472,170 13,038,800 11,082,700 53,312,236 \$0.04004	\$0.00702 \$0.01184 \$0.06155 12,226,838 2,773,787 2,495,500 4,140,011 21,636,137 \$0.03515	\$0.00106 \$0.00953 \$0.05375 12,488,856 2,602,429 3,413,679 18,859,060 \$0.03394	\$0.00801 \$0.04057 \$0.02638 \$0.11052 2,300,141 547,854 2,738,784 1,696,408 7,283,187 \$0.03640	\$0.27561 \$0.09346 \$0.40075 294,152 26,471 2,633,182 959,027 3,912,832 \$0.02819
753 754 755 756 757 758 759 760 761 762 763 764 765 766 766	Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh Production Transmission Distribution	\$0.02498 \$0.02355 \$0.09799 119,721,064 32,511,021 77,246,743 72,614,161 302,092,989 \$0.03883 \$0.01055 \$0.02506	\$0.03377 \$0.03131 \$0.11826 52,508,434 15,497,881 43,130,616 40,064,038 151,200,969 \$0.04099 \$0.01210 \$0.03367	\$0.02835 \$0.02514 \$0.10188 17,184,078 4,590,427 12,855,765 11,258,297 45,888,567 \$0.03860 \$0.01031 \$0.02888	\$0.02268 \$0.01947 \$0.09325 22,718,566 6,472,170 13,038,800 11,082,700 53,312,236 \$0.04004 \$0.01141 \$0.02298	\$0.00702 \$0.01184 \$0.06155 12,226,838 2,773,787 2,495,500 4,140,011 21,636,137 \$0.03515 \$0.00797 \$0.00717	\$0.00106 \$0.00953 \$0.05375 12,488,856 2,602,429 354,095 3,413,679 18,859,060 \$0.03394 \$0.00707 \$0.00096	\$0.00801 \$0.04057 \$0.02638 \$0.11052 2,300,141 547,854 2,738,784 1,696,408 7,283,187 \$0.03640 \$0.00867 \$0.04335	\$0.27561 \$0.09346 \$0.40075 294,152 26,471 2,633,182 959,027 3,912,832 \$0.02819 \$0.02819 \$0.00254 \$0.25239
753 754 755 756 757 758 759 760 761 762 763 764 765 766 766 766 767 768 769 770	Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Melded Rates	\$0.02498 \$0.02355 \$0.09799 119,721,064 32,511,021 77,246,743 72,614,161 302,092,989 \$0.03883 \$0.01055 \$0.02355 \$0.02355 \$0.09799	\$0.03377 \$0.03131 \$0.11826 52,508,434 15,497,881 43,130,616 40,064,038 151,200,969 \$0.04099 \$0.01210 \$0.03167 \$0.03128 \$0.11804	\$0.02835 \$0.02514 \$0.10188 17,184,078 4,590,427 12,855,765 11,258,297 45,888,567 \$0.03860 \$0.01031 \$0.02888 \$0.02529 \$0.10308	\$0.02268 \$0.01947 \$0.09325 22,718,566 6,472,170 13,038,800 11,082,700 53,312,236 \$0.04004 \$0.01141 \$0.02298 \$0.01953 \$0.09396	\$0.00702 \$0.01184 \$0.06155 12,226,838 2,773,787 2,495,500 4,140,011 21,636,137 \$0.03515 \$0.00797 \$0.00717 \$0.001190 \$0.06220	\$0.00106 \$0.00953 \$0.05375 12,488,856 2,602,429 3,413,679 18,859,060 \$0.03394 \$0.03394 \$0.00707 \$0.00096 \$0.00928 \$0.05125	\$0.00801 \$0.04057 \$0.02638 \$0.11052 2,300,141 547,854 2,738,784 1,696,408 7,283,187 \$0.03640 \$0.00867 \$0.04335 \$0.02685 \$0.11527	\$0.27561 \$0.09346 \$0.40075 294,152 26,471 2,633,182 959,027 3,912,832 \$0.02819 \$0.00254 \$0.02539 \$0.09192 \$0.37504
753 754 755 756 757 758 759 760 761 762 763 764 765 766 766 767 768 769 770 771	Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Melded Rates Revenue to Cost Ratio at Proposed Rates	\$0.02498 \$0.02355 \$0.09799 119,721,064 32,511,021 77,246,743 72,614,161 302,092,989 \$0.03883 \$0.01055 \$0.02506 \$0.02355 \$0.09799 1.00	\$0.03377 \$0.03131 \$0.11826 52,508,434 15,497,881 43,130,616 40,064,038 151,200,969 \$0.04099 \$0.01210 \$0.03367 \$0.03128 \$0.11804 1.00	\$0.02835 \$0.02514 \$0.10188 17,184,078 4,590,427 12,855,765 11,258,297 45,888,567 \$0.03860 \$0.01031 \$0.02888 \$0.02529 \$0.10308 0.99	\$0.02268 \$0.01947 \$0.09325 22,718,566 6,472,170 13,038,800 11,082,700 53,312,236 \$0.04004 \$0.01141 \$0.02298 \$0.01953 \$0.09396 0.99	\$0.00702 \$0.01184 \$0.06155 12,226,838 2,773,787 2,495,500 4,140,011 21,636,137 \$0.03515 \$0.00797 \$0.00717 \$0.001190 \$0.06220 0.99	\$0.00106 \$0.00953 \$0.05375 12,488,856 2,602,429 354,095 3,413,679 18,859,060 \$0.03394 \$0.00707 \$0.00096 \$0.00928 \$0.05125 1.05	\$0.00801 \$0.04057 \$0.02638 \$0.11052 2,300,141 547,854 2,738,784 1,696,408 7,283,187 \$0.03640 \$0.00867 \$0.04335 \$0.02685 \$0.11527 0.96	\$0.27561 \$0.09346 \$0.40075 294,152 26,471 2,633,182 959,027 3,912,832 \$0.02819 \$0.00254 \$0.02549 \$0.09192 \$0.37504 1.07
753 754 755 756 757 758 759 760 761 762 763 764 765 766 766 766 767 768 769 770 771	Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Melded Rates	\$0.02498 \$0.02355 \$0.09799 119,721,064 32,511,021 77,246,743 72,614,161 302,092,989 \$0.03883 \$0.01055 \$0.02355 \$0.02355 \$0.09799	\$0.03377 \$0.03131 \$0.11826 52,508,434 15,497,881 43,130,616 40,064,038 151,200,969 \$0.04099 \$0.01210 \$0.03167 \$0.03128 \$0.11804	\$0.02835 \$0.02514 \$0.10188 17,184,078 4,590,427 12,855,765 11,258,297 45,888,567 \$0.03860 \$0.01031 \$0.02888 \$0.02529 \$0.10308	\$0.02268 \$0.01947 \$0.09325 22,718,566 6,472,170 13,038,800 11,082,700 53,312,236 \$0.04004 \$0.01141 \$0.02298 \$0.01953 \$0.09396	\$0.00702 \$0.01184 \$0.06155 12,226,838 2,773,787 2,495,500 4,140,011 21,636,137 \$0.03515 \$0.00797 \$0.00717 \$0.001190 \$0.06220	\$0.00106 \$0.00953 \$0.05375 12,488,856 2,602,429 3,413,679 18,859,060 \$0.03394 \$0.03394 \$0.00707 \$0.00096 \$0.00928 \$0.05125	\$0.00801 \$0.04057 \$0.02638 \$0.11052 2,300,141 547,854 2,738,784 1,696,408 7,283,187 \$0.03640 \$0.00867 \$0.04335 \$0.02685 \$0.11527	\$0.27561 \$0.09346 \$0.40075 294,152 26,471 2,633,182 959,027 3,912,832 \$0.02819 \$0.00254 \$0.02539 \$0.09192 \$0.37504
753 754 755 757 758 759 760 761 762 763 764 765 766 766 767 768 769 770 771 772 773	Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Melded Rates Revenue to Cost Ratio at Proposed Rates Current Revenue to Proposed Cost Ratio	\$0.02498 \$0.02355 \$0.09799 119,721,064 32,511,021 77,246,743 72,614,161 302,092,989 \$0.03883 \$0.01055 \$0.02355 \$0.02355 \$0.02355 \$0.09799 1.00 0.99	\$0.03377 \$0.03131 \$0.11826 52,508,434 15,497,881 43,130,616 40,064,038 151,200,969 \$0.04099 \$0.0210 \$0.03267 \$0.03128 \$0.11804 1.00 0.98	\$0.02835 \$0.02514 \$0.10188 17,184,078 4,590,427 12,855,765 11,258,297 45,888,567 \$0.03860 \$0.01031 \$0.02888 \$0.02529 \$0.10308 0.99 0.98	\$0.02268 \$0.01947 \$0.09325 22,718,566 6,472,170 13,038,800 11,082,700 53,312,236 \$0.04004 \$0.01141 \$0.02298 \$0.01953 \$0.09396 0.99 0.97	\$0.00702 \$0.01184 \$0.06155 12,226,838 2,773,787 2,495,500 4,140,011 21,636,137 \$0.03515 \$0.00717 \$0.00717 \$0.00717 \$0.00719 \$0.06220 0.99 0.98	\$0.00106 \$0.00953 \$0.05375 12,488,856 2,602,429 354,095 18,859,060 \$0.03394 \$0.03394 \$0.00707 \$0.00096 \$0.00928 \$0.05125 1.05 1.04	\$0.00801 \$0.04057 \$0.02638 \$0.11052 2,300,141 547,854 2,738,784 1,696,408 7,283,187 \$0.03640 \$0.03640 \$0.04335 \$0.02685 \$0.011527 0.96 0.94	\$0.27561 \$0.09346 \$0.40075 294,152 26,471 2,633,182 959,027 3,912,832 \$0.02819 \$0.00254 \$0.00254 \$0.025239 \$0.09192 \$0.37504 1.07 1.06
753 754 755 756 757 758 759 760 761 762 763 764 765 766 766 766 767 768 769 770 771	Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Melded Rates Revenue to Cost Ratio at Proposed Rates	\$0.02498 \$0.02355 \$0.09799 119,721,064 32,511,021 77,246,743 72,614,161 302,092,989 \$0.03883 \$0.01055 \$0.02506 \$0.02355 \$0.09799 1.00	\$0.03377 \$0.03131 \$0.11826 52,508,434 15,497,881 43,130,616 40,064,038 151,200,969 \$0.04099 \$0.01210 \$0.03367 \$0.03128 \$0.11804 1.00	\$0.02835 \$0.02514 \$0.10188 17,184,078 4,590,427 12,855,765 11,258,297 45,888,567 \$0.03860 \$0.01031 \$0.02888 \$0.02529 \$0.10308 0.99	\$0.02268 \$0.01947 \$0.09325 22,718,566 6,472,170 13,038,800 11,082,700 53,312,236 \$0.04004 \$0.01141 \$0.02298 \$0.01953 \$0.09396 0.99	\$0.00702 \$0.01184 \$0.06155 12,226,838 2,773,787 2,495,500 4,140,011 21,636,137 \$0.03515 \$0.00797 \$0.00717 \$0.001190 \$0.06220 0.99	\$0.00106 \$0.00953 \$0.05375 12,488,856 2,602,429 354,095 3,413,679 18,859,060 \$0.03394 \$0.00707 \$0.00096 \$0.00928 \$0.05125 1.05	\$0.00801 \$0.04057 \$0.02638 \$0.11052 2,300,141 547,854 2,738,784 1,696,408 7,283,187 \$0.03640 \$0.00867 \$0.04335 \$0.02685 \$0.11527 0.96	\$0.27561 \$0.09346 \$0.40075 294,152 26,471 2,633,182 959,027 3,912,832 \$0.02819 \$0.0254 \$0.0254 \$0.25239 \$0.09192 \$0.37504 1.07

File: IDElec COS RY2 Settlement Case AVU-E-23-01.xlsm / Summary

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

Line

No.		Description	Factor	
	1	Revenues	1.000000	1.000000
	2	Expenses: Uncollectibles	0.001795	0.001795
	3	Commission Fees	0.001982	0.001982
	4	Idaho Income Tax	0.000000	
	5	Total Expenses	0.003777	0.003777
	6	Net Operating Income Before FIT	0.996223	0.996223
	7	Federal Income Tax @ 21%	0.209207	
	8	REVENUE CONVERSION FACTOR	0.787016	
	9	Gross Up Factor for Revenue Related E	xpenses	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	SC	GENERAL SERVICE CHEDULE 101		RGE GENERAL SERVICE SCH. 111/112	OTHER SERVICE SCHEDULES
1	Total Staff Adjusted Normalized Test Year Reven	le	\$ 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
7A	Subtotal (Ln 3 - Ln 6 - Ln 6B)	(New Customers)	\$ 44,212,638	\$	37,494,526	\$	6,718,112	Fixed Cost Adjustment
8	Customer Bills (Test Year)		1,098,416		1,079,689		18,727	J
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	
				Re	esidential	No	n-Residential Group	
12	Average Number of Customers (Line 8 / 12)				89.974		1.561	

12	Average Number of Customers (Line 8 / 12)	89,974	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.		Source]	Residential]	Non-Residential Schedules*
	(a)	(b)		(c)		(d)
	Existing Customer FCA					
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
	New Customer FCA					
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

				AVU	-G-23-01 Y	ear I Rates	Effective 09	/01/2023							
	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)	(1)	(m)	(n)	(0)
Natural Gas Sales															
Residential															
- 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
- % 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%
Non-Residential Sales*															
- 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
- % 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%
Monthly Fixed Cost Adjustment Revenue Per Customer ("F	PBC")														
For Test Year Existing Customers	<u>uc</u>)														
Residential															
- Allowed Fixed Cost Adj. Revenue per Customer	Page 2														\$ 257.70
- 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
<u>Non-Residential Sales*</u> - Allowed Fixed Cost Adj. Revenue per Customer	D 2														\$ 3,778.88
 Allowed Fixed Cost Adj. Revenue per Customer Allowed Monthly Fixed Cost Adj. Revenue per Customer 	Page 2 (8) x (18)	s	492.40	\$ 484.41 \$	\$ 423.02	\$ 295.00	\$ 234.00	\$ 181.03	\$ 144.21 \$	156.18	\$ 186.65	\$ 289.27	\$ 395.40		\$ 3,778.88
- Anowed Monuny Fixed Cost Auj. Revenue per Customer	(8) X (18)	Ģ	492.40	3 404.41	9 425.02	3 295.00	5 254.00	\$ 181.05	5 144.21 5	150.18	3 180.05	3 209.27	3 595.40	3 497.32	\$ 5,778.88
For New Customers															
Residential															
- Allowed Fixed Cost Adj. Revenue per Customer	Page 2														\$ 236.73
- Allowed Monthly Fixed Cost Adj. Revenue per Customer	(4) x (24)	\$	40.42	\$ 34.82 5	\$ 27.90	\$ 18.56	\$ 10.03	\$ 6.27	\$ 3.83 \$	3.75	\$ 6.24	\$ 16.62	\$ 29.84	\$ 38.44	\$ 236.73
<u>Non-Residential Sales*</u> - Allowed Fixed Cost Adj. Revenue per Customer	Dama 2														\$ 3.323.99
- Allowed Monthly Fixed Cost Adj. Revenue per Customer	Page 2 (8) x (28)	s	433.12	\$ 426.10 \$	\$ 372.09	\$ 259.49	\$ 205.83	\$ 159.24	\$ 126.85 \$	137.38	\$ 164.18	\$ 254.45	\$ 347.80		\$ 3,323.99 \$ 3,323.99
* Schedules 111 and 112.															
Normalized Test Year Usage															
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
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
Interrupt Service Schedule 131/132			-	-	-	-	-	-	-	-	-	-	-	-	-
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
Special Contract Transport			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
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
Normalized Test Year Customer Bills															
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
			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
Large Service Schedule 111/112			· _	-	-	-	-	-	-	-	-	-	-	-	-
Interrupt Service Schedule 131/132							6	6	6	6	6	6	6	6	72
Interrupt Service Schedule 131/132 Transport Service Schedule 146			6	6	6	6	6								
Interrupt Service Schedule 131/132 Transport Service Schedule 146 Special Contract Transport			2	2	2	2	2	2	2	2	2	2	2	2	24
Interrupt Service Schedule 131/132 Transport Service Schedule 146 Special Contract Transport Total Normalized Test Year Customer Bills												2 91,027	2 91,293	2 91,463	24 1,098,512
Interrupt Service Schedule 131/132 Transport Service Schedule 146 Special Contract Transport Total Normalized Test Year Customer Bills			2	2	2	2	2	2	2	2	2	2		2	
Interrupt Service Schedule 131/132 Transport Service Schedule 146 Special Contract Transport Total Normalized Test Year Customer Bills			2	2	2	2	2	2	2	2	2	2		2	
Interrupt Service Schedule 131/132 Transport Service Schedule 146 Special Contract Transport Total Normalized Test Year Customer Bills			2	2	2	2	2	2	2	2	2	2		2	

AVU-G-23-01AVISTA UTILITIESCompany RY1Summary by Function with Margin AnalysisSettlement CaseFor the Year Ended June 30, 2022

Natural Gas Utility Idaho Jurisdiction

	(b)	(c) (e	d) (e)	(f) System	(g) Residential Service	(h) Large Firm Service	(j) Interrupt Service	(k) Transport Service
Line	Description			Total	Sch 101	Sch 111/112	Sch 131/132	Sch 146
	Functional Cost Compo	onents at Current Rate	s					
1	Production			313,033	225,723	84,712	0	2,598
2	Underground Storage			2,278,333	1,577,370	625,175	0 0 0 0 0 0 0 0 0 \$0.00324 \$0.0000 -\$0.01195 \$0.00872 \$0.00872 \$0.00000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 R	levenue		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 Revenu	ue at Current Rates		46,058,000	38,128,913	7,427,726	Interrupt Service Sch 131/132 0 0 0 0 0 0 (0) \$0.00324 \$0.0000 -\$0.01195 \$0.00872 \$0.00872 \$0.00872 \$0.0000 -\$0.01195 \$0.00872 \$0.00000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	501,362
	Margin per Therm at Cur	rent Rates			Residential Service Large Firm Service Interrupt Service Intervice Interrupt Service <t< td=""><td></td></t<>			
8	Production			\$0.00315	\$0.00325	\$0.00325	Service Sch 131/132 0 0 0 0 0 0 0 0 \$0.00324 \$0.0000 -\$0.01195 \$0.00872 \$0.0000 -\$0.01195 \$0.00872 \$0.00000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0.00066
9	Underground Storage			\$0.02290	\$0.02270	\$0.02398	\$0.00000	\$0.01932
10	Distribution			\$0.29358	\$0.34618	\$0.18590	Interrupt Service Sch 131/132 0 0 0 0 0 0 0 0 0 \$0.00324 \$0.0000 -\$0.01195 \$0.0000 -\$0.01195 \$0.00000 \$0.00872 \$0.00000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0.07766
11	Common			\$0.14337			Sch 131/132 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0.03018
12	Total Current Margin I	Melded Rate per Therm		\$0.46300	\$0.54878	\$0.28486	Interrupt Service Sch 131/132 0 0 0 0 0 0 0 0 0 \$0.00324 \$0.00000 \$0.00872 \$0.00000 \$0.00872 \$0.00000 \$0.00872 \$0.00000 \$0.00872 \$0.00000 \$0.00072 \$0.00000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0.12783
	Functional Cost Compo	onents at Uniform Curr	rent Return					
13	Production			313,033	225,723	84,712	Interrupt Service Sch 131/132 0 0 0 0 0 0 0 0 0 \$0.00324 \$0.0000 -\$0.01195 \$0.0000 -\$0.01195 \$0.00072 \$0.00072 \$0.00072 \$0.00072 \$0.00072 \$0.00072 \$0.00072 \$0.00072 \$0.00072 \$0.00072 \$0.00072 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,598
14	Underground Storage			2,224,753	1,653,343	517,529	0 0 (0) (0) \$0.00324 \$0.0000 -\$0.01195 \$0.00872 \$0.00872 \$0.0000 0 0 0 0 0 0 0 0 0 0 0 0	53,881
15	Distribution			29,255,350	25,025,226	4,014,021	0 (0) 0 (0) \$0.00324 \$0.0000 -\$0.01195 \$0.00872 \$0.00872 \$0.00872 \$0.0000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	216,103
16	Common			14,264,864	12,351,888	1,802,201	0 0 0 0 0 0 0 0 \$0.00324 \$0.0000 -\$0.01195 \$0.00872 \$0.00872 \$0.00872 \$0.00872 \$0.0000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	110,774
17	Total Uniform Current	Cost		46,058,000	39,256,180	6,418,464	0 0 0 0 0 0 0 0 0 \$0.00324 \$0.0000 -\$0.01195 \$0.0000 \$0.00872 \$0.00000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	383,356
18	Exclude Cost of Gas w /	Revenue Exp.		0	0	0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0
19	Total Uniform Current	t Margin		46,058,000	39,256,180	6,418,464	12 Sch 131/132 712 0 715 0 26 (0) 26 (0) 26 (0) 26 (0) 27 0 28 \$0.00324 398 \$0.0000 590 -\$0.01195 174 \$0.00872 86 \$0.00000 201 0 2021 0 2032 \$0.00324 304 \$0.00000 325 \$0.00324 326 \$0.00000 327 0 328 \$0.00324 394 \$0.01673 3012 \$0.01611 15 \$0.03157 .16 0.00 712 0 714 0 715 \$0.03157 .16 0.00 30 0 26 (0) 0 0 26 (383,356
	Margin per Therm at Unif	form Current Return						
20	Production			\$0.00315	\$0 00325	\$0 00325	\$0 00324	\$0.00066
21	Underground Storage			\$0.02236				\$0.01374
22	Distribution			\$0.29409				\$0.05510
23	Common			\$0.14340				\$0.02824
24	Total Current Uniform	Margin Melded Rate pe	er Therm	\$0.46300				\$0.09774
25	Margin to Cost Ratio at	Current Rates		1.00	0 97	1.16	0.00	1.31
	margin to obst Ratio at				0.01	•		
_0	-		ites		0.01			
	Functional Cost Compo		ites				Interrupt Service Sch 131/132 0 0 0 0 0 0 0 0 \$0.00324 \$0.0000 -\$0.01195 \$0.00872 \$0.00872 \$0.00872 \$0.00872 \$0.00000 -\$0.01195 \$0.00324 \$0.00000 \$0.01673 \$0.01161 \$0.03157 0.000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
26	Functional Cost Compo Production		ites	313,032	225,722	84,712	0	2,598
26 27	Functional Cost Compo Production Underground Storage		ites	313,032 2,362,715	225,722 1,661,752	84,712 625,176	0 0	2,598 75,788
26	Functional Cost Compo Production		ites	313,032 2,362,715 30,284,718	225,722 1,661,752 25,132,884	84,712 625,176 4,847,245	Interrupt Service Sch 131/132 0 0 0 0 0 0 0 (0) \$0.00324 \$0.00000 -\$0.01195 \$0.00872 \$0.00000 \$0.00872 \$0.00000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,598 75,788 304,590
26 27 28	Functional Cost Compo Production Underground Storage Distribution	onents at Proposed Ra	ites 	313,032 2,362,715	225,722 1,661,752	84,712 625,176	Interrupt Service Sch 131/132 0 0 0 0 0 0 0 0 \$0.00324 \$0.0000 \$0.00872 \$0.00000 \$0.00872 \$0.00000 \$0.00872 \$0.00000 \$0.00872 \$0.00000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,598 75,788
26 27 28 29	Functional Cost Compo Production Underground Storage Distribution Common	onents at Proposed Ra PRevenue	ites 	313,032 2,362,715 30,284,718 14,349,534	225,722 1,661,752 25,132,884 12,360,554	84,712 625,176 4,847,245 1,870,593 7,427,726	Interrupt Service Sch 131/132 0 0 0 0 0 0 0 (0) \$0.00324 \$0.00000 -\$0.01195 \$0.00872 \$0.00000 \$0.00872 \$0.00000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,598 75,788 304,590 118,386
26 27 28 29 30	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w /	onents at Proposed Ra PRevenue	ites 	313,032 2,362,715 30,284,718 14,349,534 47,310,000	225,722 1,661,752 25,132,884 12,360,554 39,380,913	84,712 625,176 4,847,245 1,870,593 7,427,726	0 0 0 (0) 0	2,598 75,788 304,590 118,386 501,362
26 27 28 29 30 31	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w /	onents at Proposed Ra Revenue Revenue Exp. Je at Proposed Rates	ites 	313,032 2,362,715 30,284,718 14,349,534 47,310,000 0	225,722 1,661,752 25,132,884 12,360,554 39,380,913 0	84,712 625,176 4,847,245 1,870,593 7,427,726 0	0 0 0 (0) 0	2,598 75,788 304,590 118,386 501,362 0
26 27 28 29 30 31	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w // Total Margin Revenue	onents at Proposed Ra Revenue Revenue Exp. Je at Proposed Rates	ites 	313,032 2,362,715 30,284,718 14,349,534 47,310,000 0	225,722 1,661,752 25,132,884 12,360,554 39,380,913 0	84,712 625,176 4,847,245 1,870,593 7,427,726 0	Interrupt Service Sch 131/132 0 0 0 0 0 0 0 (0) \$0.00324 \$0.0000 -\$0.01195 \$0.00872 \$0.00872 \$0.00872 \$0.00872 \$0.00872 \$0.0000 -\$0.01195 \$0.00872 \$0.00000 -\$0.01195 \$0.00324 \$0.00000 \$0.01673 \$0.01161 \$0.03157 0.00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,598 75,788 304,590 118,386 501,362 0 501,362 \$0.00066
26 27 28 29 30 31 32	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w / Total Margin Revenu Margin per Therm at Prop	onents at Proposed Ra Revenue Revenue Exp. Je at Proposed Rates	ites 	313,032 2,362,715 30,284,718 14,349,534 47,310,000 0 47,310,000	225,722 1,661,752 25,132,884 12,360,554 39,380,913 0 39,380,913	84,712 625,176 4,847,245 1,870,593 7,427,726 0 7,427,726	12 0 75 0 41 0 97 0 26 (0) 0 0 25 $\$0.00324$ 98 $\$0.00000$ 90 - $\$0.01195$ 74 $\$0.00872$ 36 $\$0.00000$ 12 0 29 0 21 0 0 0 0 0 25 $\$0.00324$ 85 $\$0.00000$ 94 0 0 0 25 $\$0.0324$ 85 $\$0.00000$ 94 0 12 0 6 0.01161 15 $\$0.03157$ 16 0.00 12 0 76 0 93 0 26 (0) 0 0 26 (0) 0 0 26 (0) 93 0	2,598 75,788 304,590 118,386 501,362 0 501,362 \$0.00066
26 27 28 29 30 31 32 33	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w // Total Margin Revenu Margin per Therm at Prop Production	onents at Proposed Ra Revenue Revenue Exp. Je at Proposed Rates		313,032 2,362,715 30,284,718 14,349,534 47,310,000 0 47,310,000 \$0.00315	225,722 1,661,752 25,132,884 12,360,554 39,380,913 0 39,380,913 \$0.00325	84,712 625,176 4,847,245 1,870,593 7,427,726 0 7,427,726 \$0.00325	0 0 0 (0) 0 (0) \$0.00324 \$0.00000	2,598 75,788 304,590 118,386 501,362 0 501,362
26 27 28 29 30 31 32 33 34	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w // Total Margin Revenu Margin per Therm at Prop Production Underground Storage	onents at Proposed Ra Revenue Revenue Exp. Je at Proposed Rates		313,032 2,362,715 30,284,718 14,349,534 47,310,000 0 47,310,000 \$0.00315 \$0.02375	225,722 1,661,752 25,132,884 12,360,554 39,380,913 0 39,380,913 \$0.00325 \$0.00325 \$0.02392	84,712 625,176 4,847,245 1,870,593 7,427,726 0 7,427,726 \$0.00325 \$0.02398	0 0 0 (0) 0 (0) \$0.00324 \$0.00000 -\$0.01195	2,598 75,788 304,590 118,386 501,362 0 501,362 \$0.00066 \$0.01932
26 27 28 29 30 31 32 33 34 35	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w // Total Margin Revenu Margin per Therm at Prop Production Underground Storage Distribution Common	onents at Proposed Ra Revenue Revenue Exp. Je at Proposed Rates	-	313,032 2,362,715 30,284,718 14,349,534 47,310,000 0 47,310,000 \$0.00315 \$0.02375 \$0.30444	225,722 1,661,752 25,132,884 12,360,554 39,380,913 0 39,380,913 \$0.00325 \$0.00325 \$0.02392 \$0.36173	84,712 625,176 4,847,245 1,870,593 7,427,726 0 7,427,726 \$0.00325 \$0.02398 \$0.18590	0 0 0 (0) 0 (0) \$0.00324 \$0.00000 -\$0.01195 \$0.00872	2,598 75,788 304,590 118,386 501,362 0 501,362 \$0.00066 \$0.01932 \$0.07766
26 27 28 29 30 31 32 33 34 35 36	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w // Total Margin Revenue Margin per Therm at Prop Production Underground Storage Distribution Common Total Proposed Margin	onents at Proposed Ra PRevenue Revenue Exp. Je at Proposed Rates posed Rates	 	313,032 2,362,715 30,284,718 14,349,534 47,310,000 0 47,310,000 \$0.00315 \$0.02375 \$0.30444 \$0.14425 \$0.47559	225,722 1,661,752 25,132,884 12,360,554 39,380,913 0 39,380,913 \$0.00325 \$0.02392 \$0.36173 \$0.17790	84,712 625,176 4,847,245 1,870,593 7,427,726 0 7,427,726 \$0.00325 \$0.02398 \$0.18590 \$0.07174	0 0 0 (0) 0 (0) \$0.00324 \$0.00000 -\$0.01195 \$0.00872	2,598 75,788 304,590 118,386 501,362 0 501,362 \$0.00066 \$0.01932 \$0.07766 \$0.03018
26 27 28 29 30 31 32 33 34 35 36 37	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w // Total Margin Revenue Margin per Therm at Prop Production Underground Storage Distribution Common Total Proposed Margin Functional Cost Compo	onents at Proposed Ra PRevenue Revenue Exp. Je at Proposed Rates posed Rates	 	313,032 2,362,715 30,284,718 14,349,534 47,310,000 0 47,310,000 \$0.00315 \$0.02375 \$0.30444 \$0.14425 \$0.47559	225,722 1,661,752 25,132,884 12,360,554 39,380,913 39,380,913 \$0.00325 \$0.02392 \$0.36173 \$0.17790 \$0.56680	84,712 625,176 4,847,245 1,870,593 7,427,726 0 7,427,726 \$0.00325 \$0.02398 \$0.18590 \$0.07174 \$0.28486	0 0 0 (0) 0 (0) \$0.00324 \$0.000324 \$0.00000 -\$0.01195 \$0.00872 (\$0.00000)	2,598 75,788 304,590 118,386 501,362 501,362 \$0.00066 \$0.01932 \$0.07766 \$0.03018 \$0.12783
26 27 28 29 30 31 32 33 34 35 36	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w // Total Margin Revenue Margin per Therm at Prop Production Underground Storage Distribution Common Total Proposed Margin	onents at Proposed Ra PRevenue Revenue Exp. Je at Proposed Rates posed Rates	 	313,032 2,362,715 30,284,718 14,349,534 47,310,000 0 47,310,000 \$0.00315 \$0.02375 \$0.30444 \$0.14425 \$0.47559 313,032	225,722 1,661,752 25,132,884 12,360,554 39,380,913 0 39,380,913 \$0.00325 \$0.02392 \$0.36173 \$0.17790 \$0.56680 225,722	84,712 625,176 4,847,245 1,870,593 7,427,726 0 7,427,726 \$0.00325 \$0.02398 \$0.18590 \$0.07174	0 0 0 (0) 0 (0) \$0.00324 \$0.000324 \$0.00000 -\$0.01195 \$0.00872 (\$0.00000)	2,598 75,788 304,590 118,386 501,362 0 501,362 \$0.00066 \$0.01932 \$0.07766 \$0.03018 \$0.03018 \$0.12783
26 27 28 29 30 31 32 33 34 35 36 37 38	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w // Total Margin Revenu Margin per Therm at Prop Production Underground Storage Distribution Common Total Proposed Margin Functional Cost Compo Production	onents at Proposed Ra PRevenue Revenue Exp. Je at Proposed Rates posed Rates	 	313,032 2,362,715 30,284,718 14,349,534 47,310,000 0 47,310,000 \$0.00315 \$0.02375 \$0.30444 \$0.14425 \$0.47559	225,722 1,661,752 25,132,884 12,360,554 39,380,913 39,380,913 \$0.00325 \$0.02392 \$0.36173 \$0.17790 \$0.56680	84,712 625,176 4,847,245 1,870,593 7,427,726 0 7,427,726 \$0.00325 \$0.02398 \$0.18590 \$0.07174 \$0.28486 84,712	0 0 0 (0) 0 (0) \$0.00324 \$0.00000 -\$0.01195 \$0.00872 (\$0.00000)	2,598 75,788 304,590 118,386 501,362 501,362 \$0.00066 \$0.01932 \$0.07766 \$0.03018 \$0.12783
26 27 28 29 30 31 32 33 34 35 36 37 38 39	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w // Total Margin Revenu Margin per Therm at Prop Production Underground Storage Distribution Common Total Proposed Margin Functional Cost Compo Production Underground Storage	onents at Proposed Ra PRevenue Revenue Exp. Je at Proposed Rates posed Rates	 	313,032 2,362,715 30,284,718 14,349,534 47,310,000 0 47,310,000 \$0.00315 \$0.02375 \$0.30444 \$0.14425 \$0.47559 313,032 2,318,622	225,722 1,661,752 25,132,884 12,360,554 39,380,913 0 39,380,913 \$0.00325 \$0.02392 \$0.36173 \$0.17790 \$0.56680 225,722 1,723,102	84,712 625,176 4,847,245 1,870,593 7,427,726 0 7,427,726 \$0.00325 \$0.02398 \$0.18590 \$0.07174 \$0.28486 84,712 539,366	0 0 0 (0) 0 (0) \$0.00324 \$0.00000 -\$0.01195 \$0.00872 (\$0.00000) (\$0.00000)	2,598 75,788 304,590 118,386 501,362 0 501,362 \$0.00066 \$0.01932 \$0.07766 \$0.03018 \$0.12783 2,598 56,154 225,286
26 27 28 30 31 32 33 34 35 36 37 38 39 40	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w // Total Margin Revenu Margin per Therm at Prop Production Underground Storage Distribution Common Total Proposed Margin Functional Cost Compo Production Underground Storage Distribution	onents at Proposed Ra Revenue Revenue Exp. Le at Proposed Rates posed Rates	 	313,032 2,362,715 30,284,718 14,349,534 47,310,000 0 47,310,000 \$0.00315 \$0.02375 \$0.30444 \$0.14425 \$0.47559 313,032 2,318,622 30,326,715	225,722 1,661,752 25,132,884 12,360,554 39,380,913 0 39,380,913 \$0.00325 \$0.02392 \$0.36173 \$0.36173 \$0.17790 \$0.56680 225,722 1,723,102 25,918,389	84,712 625,176 4,847,245 1,870,593 7,427,726 0 7,427,726 \$0.00325 \$0.02398 \$0.18590 \$0.07174 \$0.28486 84,712 539,366 4,183,041	0 0 0 (0) 0 (0) \$0.00324 \$0.00000 -\$0.01195 \$0.00872 (\$0.00000) (\$0.00000)	2,598 75,788 304,590 118,386 501,362 501,362 \$0.00066 \$0.01932 \$0.07766 \$0.03018 \$0.12783 2,598 56,154
26 27 28 30 31 32 33 34 35 36 37 38 39 40 41	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w // Total Margin Revenu Margin per Therm at Prop Production Underground Storage Distribution Common Total Proposed Margin Functional Cost Compo Production Underground Storage Distribution Common	onents at Proposed Ra Revenue Revenue Exp. Je at Proposed Rates posed Rates in Melded Rate per Ther onents at Uniform Prop	 	313,032 2,362,715 30,284,718 14,349,534 47,310,000 0 47,310,000 47,310,000 \$0.00315 \$0.02375 \$0.30444 \$0.14425 \$0.47559 313,032 2,318,622 30,326,715 14,351,630	225,722 1,661,752 25,132,884 12,360,554 39,380,913 0 39,380,913 \$0.00325 \$0.02392 \$0.36173 \$0.17790 \$0.56680 225,722 1,723,102 25,918,389 12,423,995	84,712 625,176 4,847,245 1,870,593 7,427,726 0 7,427,726 \$0.00325 \$0.02398 \$0.18590 \$0.07174 \$0.28486 84,712 539,366 4,183,041 1,816,071	0 0 0 (0) (0) (0) \$0.00324 \$0.00000 -\$0.01195 \$0.00872 (\$0.00000) (\$0.00000)	2,598 75,788 304,590 118,386 501,362 501,362 \$0.00066 \$0.01932 \$0.07766 \$0.03018 \$0.12783 \$0.12783 2,598 56,154 225,286 111,564
26 27 28 30 31 32 33 34 35 36 37 38 39 40 41 42	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w // Total Margin Revenu Margin per Therm at Prop Production Underground Storage Distribution Common Total Proposed Margin Functional Cost Compo Production Underground Storage Distribution Common Total Uniform Proposed	onents at Proposed Ra Revenue Revenue Exp. Je at Proposed Rates posed Rates in Melded Rate per Ther onents at Uniform Prop ed Cost Revenue Exp.	 	313,032 2,362,715 30,284,718 14,349,534 47,310,000 0 47,310,000 47,310,000 \$0.00315 \$0.02375 \$0.30444 \$0.14425 \$0.47559 313,032 2,318,622 30,326,715 14,351,630 47,310,000	225,722 1,661,752 25,132,884 12,360,554 39,380,913 0 39,380,913 \$0.00325 \$0.02392 \$0.36173 \$0.17790 \$0.56680 225,722 1,723,102 25,918,389 12,423,995 40,291,208	84,712 625,176 4,847,245 1,870,593 7,427,726 0 7,427,726 \$0.00325 \$0.02398 \$0.18590 \$0.07174 \$0.28486 84,712 539,366 4,183,041 1,816,071 6,623,189	0 0 0 (0) 0 (0) (0) \$0.00324 \$0.00000 -\$0.01195 \$0.00872 (\$0.00000) (\$0.00000) 0 0 0 0	2,598 75,788 304,590 118,386 501,362 501,362 \$0.00066 \$0.01932 \$0.07766 \$0.03018 \$0.12783 \$0.12783 2,598 56,154 225,286 111,564 395,602
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w // Total Margin Revenu Margin per Therm at Prop Production Underground Storage Distribution Common Total Proposed Margin Functional Cost Compo Production Underground Storage Distribution Common Total Uniform Proposed Exclude Cost of Gas w // Total Uniform Proposed	onents at Proposed Ra PRevenue Revenue Exp. Je at Proposed Rates posed Rates n Melded Rate per Ther onents at Uniform Prop ed Cost Revenue Exp. ed Margin	 	313,032 2,362,715 30,284,718 14,349,534 47,310,000 0 47,310,000 47,310,000 \$0.00315 \$0.02375 \$0.30444 \$0.14425 \$0.47559 313,032 2,318,622 30,326,715 14,351,630 47,310,000 0	225,722 1,661,752 25,132,884 12,360,554 39,380,913 0 39,380,913 \$0.00325 \$0.02392 \$0.36173 \$0.17790 \$0.56680 225,722 1,723,102 25,918,389 12,423,995 40,291,208 0	84,712 625,176 4,847,245 1,870,593 7,427,726 0 7,427,726 \$0.00325 \$0.02398 \$0.18590 \$0.07174 \$0.28486 84,712 539,366 4,183,041 1,816,071 6,623,189 0	0 0 0 (0) 0 (0) \$0.00324 \$0.00000 -\$0.01195 \$0.00872 (\$0.00872 (\$0.00000) 0 0 0 0 0 0 0 0 0 0	2,598 75,788 304,590 118,386 501,362 0 501,362 \$0.00066 \$0.01932 \$0.07766 \$0.03018 \$0.12783 2,598 56,154 225,286 111,564 395,602 0
26 27 28 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w // Total Margin Revenu Margin per Therm at Prop Production Underground Storage Distribution Common Total Proposed Margin Functional Cost Compo Production Underground Storage Distribution Common Total Uniform Propose Exclude Cost of Gas w // Total Uniform Propose	onents at Proposed Ra PRevenue Revenue Exp. Je at Proposed Rates posed Rates n Melded Rate per Ther onents at Uniform Prop ed Cost Revenue Exp. ed Margin	 	313,032 2,362,715 30,284,718 14,349,534 47,310,000 0 47,310,000 \$0.00315 \$0.02375 \$0.30444 \$0.14425 \$0.47559 313,032 2,318,622 30,326,715 14,351,630 47,310,000 0 47,310,000	225,722 1,661,752 25,132,884 12,360,554 39,380,913 0 39,380,913 \$0.00325 \$0.02392 \$0.36173 \$0.17790 \$0.56680 225,722 1,723,102 25,918,389 12,423,995 40,291,208 0 40,291,208	84,712 625,176 4,847,245 1,870,593 7,427,726 0 7,427,726 \$0.00325 \$0.02398 \$0.18590 \$0.07174 \$0.28486 84,712 539,366 4,183,041 1,816,071 6,623,189 0 6,623,189	0 0 0 (0) 0 (0) (0) (0) (0) (0) (0) (0)	2,598 75,788 304,590 118,386 501,362 0 501,362 \$0.00066 \$0.01932 \$0.07766 \$0.03018 \$0.12783 2,598 56,154 225,286 111,564 395,602 0 395,602
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w // Total Margin Revenu Margin per Therm at Prop Production Underground Storage Distribution Common Total Proposed Margin Functional Cost Compo Production Underground Storage Distribution Common Total Uniform Propose Exclude Cost of Gas w // Total Uniform Propose Margin per Therm at Unif Production	onents at Proposed Ra PRevenue Revenue Exp. Je at Proposed Rates posed Rates n Melded Rate per Ther onents at Uniform Prop ed Cost Revenue Exp. ed Margin	 	313,032 2,362,715 30,284,718 14,349,534 47,310,000 0 47,310,000 47,310,000 \$0.0315 \$0.02375 \$0.30444 \$0.14425 \$0.47559 313,032 2,318,622 30,326,715 14,351,630 47,310,000 0 47,310,000 \$0.00315	225,722 1,661,752 25,132,884 12,360,554 39,380,913 0 39,380,913 \$0.00325 \$0.02392 \$0.36173 \$0.17790 \$0.56680 225,722 1,723,102 25,918,389 12,423,995 40,291,208 0 40,291,208 \$0.00325	84,712 625,176 4,847,245 1,870,593 7,427,726 0 7,427,726 \$0.00325 \$0.02398 \$0.18590 \$0.07174 \$0.28486 84,712 539,366 4,183,041 1,816,071 6,623,189 0 6,623,189 \$0.00325	0 0 0 (0) 0 (0) (0) (0) (0) (0) (0) (0)	2,598 75,788 304,590 118,386 501,362 0 501,362 \$0.00066 \$0.01932 \$0.07766 \$0.03018 \$0.12783 2,598 56,154 225,286 111,564 395,602 0 395,602 \$0.00066
26 27 28 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w // Total Margin Revenu Margin per Therm at Prop Production Underground Storage Distribution Common Total Proposed Margin Functional Cost Compo Production Underground Storage Distribution Common Total Uniform Propose Exclude Cost of Gas w // Total Uniform Propose	onents at Proposed Ra PRevenue Revenue Exp. Je at Proposed Rates posed Rates n Melded Rate per Ther onents at Uniform Prop ed Cost Revenue Exp. ed Margin	 	313,032 2,362,715 30,284,718 14,349,534 47,310,000 0 47,310,000 \$0.00315 \$0.02375 \$0.30444 \$0.14425 \$0.47559 313,032 2,318,622 30,326,715 14,351,630 47,310,000 0 47,310,000	225,722 1,661,752 25,132,884 12,360,554 39,380,913 0 39,380,913 \$0.00325 \$0.02392 \$0.36173 \$0.17790 \$0.56680 225,722 1,723,102 25,918,389 12,423,995 40,291,208 0 40,291,208	84,712 625,176 4,847,245 1,870,593 7,427,726 0 7,427,726 \$0.00325 \$0.02398 \$0.18590 \$0.07174 \$0.28486 84,712 539,366 4,183,041 1,816,071 6,623,189 0 6,623,189	0 0 0 (0) 0 (0) (0) (0) (0) (0) (0) (0)	2,598 75,788 304,590 118,386 501,362 0 501,362 \$0.00066 \$0.01932 \$0.07766 \$0.03018 \$0.12783 2,598 56,154 225,286 111,564 395,602 0 395,602
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w // Total Margin Revenu Margin per Therm at Prop Production Underground Storage Distribution Common Total Proposed Margin Functional Cost Compo Production Underground Storage Distribution Common Total Uniform Propose Exclude Cost of Gas w // Total Uniform Propose Margin per Therm at Unif Production Underground Storage	onents at Proposed Ra PRevenue Revenue Exp. Je at Proposed Rates posed Rates n Melded Rate per Ther onents at Uniform Prop ed Cost Revenue Exp. ed Margin	 	313,032 2,362,715 30,284,718 14,349,534 47,310,000 0 47,310,000 47,310,000 \$0.0315 \$0.02375 \$0.30444 \$0.14425 \$0.47559 313,032 2,318,622 30,326,715 14,351,630 47,310,000 0 47,310,000 \$0.00315 \$0.02331	225,722 1,661,752 25,132,884 12,360,554 39,380,913 0 39,380,913 \$0.00325 \$0.02392 \$0.36173 \$0.17790 \$0.56680 225,722 1,723,102 25,918,389 12,423,995 40,291,208 0 40,291,208 \$0.00325 \$0.00325 \$0.02480	84,712 625,176 4,847,245 1,870,593 7,427,726 0 7,427,726 \$0.00325 \$0.02398 \$0.18590 \$0.07174 \$0.28486 84,712 539,366 4,183,041 1,816,071 6,623,189 0 6,623,189 \$0.00325 \$0.00325 \$0.02069	0 0 0 (0) 0 (0) (0) (0) \$0.00324 \$0.00000 -\$0.01195 \$0.00872 (\$0.00000) (\$0.00000) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,598 75,788 304,590 118,386 501,362 0 501,362 \$0.00066 \$0.01932 \$0.07766 \$0.03018 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785\$0.12785 \$0.12785 \$0.12785\$0.12785 \$0.12785\$0.12785 \$0.12785\$0.12785 \$0.12785\$0.12785 \$0.12785\$0.12785 \$0.12785\$0.12785 \$0.12785\$0.12785 \$0.100666 \$0.0014325\$0.12785\$0.12785\$0.12785\$0.12785 \$0.11435\$0.11435\$0.11435\$0.11435\$0.11435\$0.11435\$0.11435\$0.11435\$0.11435
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w // Total Margin Revenu Margin per Therm at Prop Production Underground Storage Distribution Common Total Proposed Margin Functional Cost Compo Production Underground Storage Distribution Common Total Uniform Propose Exclude Cost of Gas w // Total Uniform Propose Margin per Therm at Unif Production Underground Storage Distribution Common	onents at Proposed Ra PRevenue Revenue Exp. Je at Proposed Rates posed Rates n Melded Rate per Ther onents at Uniform Prop ed Cost Revenue Exp. ed Margin	m — posed Return	313,032 2,362,715 30,284,718 14,349,534 47,310,000 0 47,310,000 \$0.00315 \$0.02375 \$0.30444 \$0.14425 \$0.47559 313,032 2,318,622 30,326,715 14,351,630 47,310,000 0 47,310,000 \$0.00315 \$0.02331 \$0.30486	225,722 1,661,752 25,132,884 12,360,554 39,380,913 0 39,380,913 \$0.00325 \$0.02392 \$0.36173 \$0.17790 \$0.56680 225,722 1,723,102 25,918,389 12,423,995 40,291,208 0 40,291,208 \$0.00325 \$0.02480 \$0.02480 \$0.37304	84,712 625,176 4,847,245 1,870,593 7,427,726 0 7,427,726 \$0.00325 \$0.02398 \$0.18590 \$0.07174 \$0.28486 84,712 539,366 4,183,041 1,816,071 6,623,189 0 6,623,189 \$0.00325 \$0.00325 \$0.02069 \$0.16042	0 0 0 (0) 0 (0) (0) \$0.00324 \$0.00000 -\$0.01195 \$0.00872 (\$0.00000) (\$0.00872 (\$0.00000) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,598 75,788 304,590 118,386 501,362 0 501,362 \$0.00066 \$0.01932 \$0.07766 \$0.03018 \$0.12783 2,598 56,154 225,286 111,564 395,602 0 395,602 \$0.00066 \$0.01432 \$0.00066
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w // Total Margin Revenu Margin per Therm at Prop Production Underground Storage Distribution Common Total Proposed Margin Functional Cost Compo Production Underground Storage Distribution Common Total Uniform Propose Exclude Cost of Gas w // Total Uniform Propose Margin per Therm at Unif Production Underground Storage Distribution Common	onents at Proposed Ra PRevenue Revenue Exp. Le at Proposed Rates posed Rates n Melded Rate per Ther onents at Uniform Prop ed Cost Revenue Exp. ed Margin form Proposed Return	m — posed Return	313,032 2,362,715 30,284,718 14,349,534 47,310,000 0 47,310,000 47,310,000 \$0.00315 \$0.02375 \$0.30444 \$0.14425 \$0.47559 313,032 2,318,622 30,326,715 14,351,630 47,310,000 0 47,310,000 \$0.00315 \$0.02331 \$0.30486 \$0.14427	225,722 1,661,752 25,132,884 12,360,554 39,380,913 0 39,380,913 \$0.00325 \$0.02392 \$0.36173 \$0.17790 \$0.56680 225,722 1,723,102 25,918,389 12,423,995 40,291,208 0 40,291,208 \$0.00325 \$0.02480 \$0.02480 \$0.37304 \$0.17882	84,712 625,176 4,847,245 1,870,593 7,427,726 0 7,427,726 \$0.00325 \$0.02398 \$0.18590 \$0.07174 \$0.28486 4,183,041 1,816,071 6,623,189 0 6,623,189 \$0.00325 \$0.02069 \$0.16042 \$0.06965	0 0 0 (0) 0 (0) (0) \$0.00324 \$0.00000 -\$0.01195 \$0.00872 (\$0.00000) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,598 75,788 304,590 118,386 501,362 0 501,362 \$0.00066 \$0.01932 \$0.07766 \$0.03018 \$0.03018 \$0.12783 2,598 56,154 225,286 1111,564 395,602 0 395,602 \$0.00066 \$0.01432 \$0.00066 \$0.01432 \$0.00066
26 27 28 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w // Total Margin Revenu Margin per Therm at Prop Production Underground Storage Distribution Common Total Proposed Margin Functional Cost Compo Production Underground Storage Distribution Common Total Uniform Propose Exclude Cost of Gas w // Total Uniform Propose Margin per Therm at Unif Production Underground Storage Distribution Common Total Uniform Propose Margin per Therm at Unif Production Underground Storage Distribution Common Total Proposed Unifor	onents at Proposed Ra Revenue Revenue Exp. Je at Proposed Rates posed Rates in Melded Rate per Ther onents at Uniform Prop ed Cost Revenue Exp. ed Margin form Proposed Return	m — posed Return	313,032 2,362,715 30,284,718 14,349,534 47,310,000 0 47,310,000 47,310,000 \$0.0315 \$0.02375 \$0.30444 \$0.14425 \$0.47559 313,032 2,318,622 30,326,715 14,351,630 47,310,000 0 47,310,000 \$0.00315 \$0.02331 \$0.30486 \$0.14427 \$0.47559	225,722 1,661,752 25,132,884 12,360,554 39,380,913 0 39,380,913 \$0.00325 \$0.02392 \$0.36173 \$0.17790 \$0.56680 225,722 1,723,102 25,918,389 12,423,995 40,291,208 0 40,291,208 \$0.00325 \$0.02480 \$0.37304 \$0.17882 \$0.57990	84,712 625,176 4,847,245 1,870,593 7,427,726 0 7,427,726 \$0.00325 \$0.02398 \$0.18590 \$0.07174 \$0.28486 4,183,041 1,816,071 6,623,189 0 6,623,189 0 6,623,189 \$0.00325 \$0.02069 \$0.16042 \$0.06965 \$0.25400	0 0 0 (0) 0 (0) (0) (0) (0) (0) (0) (0)	2,598 75,788 304,590 118,386 501,362 0 501,362 \$0.00066 \$0.01932 \$0.07766 \$0.03018 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.10066 \$0.00066 \$0.001432 \$0.00066 \$0.01432 \$0.00744 \$0.02844 \$0.02844

AVU-G-23-01 SETTLEMENT STIPULATION APPENDIX D

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

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

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 HEDULE 101		RGE GENERAL SERVICE CH. 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 Rate per Therm	(New Customers Only)		\$	0.02692	\$	0.02710		
8B	Fixed Production and Underground Storage	(New Customers Only)	\$ 2,655,200	\$	1,870,425	\$	706,555	\$	78,219
9	Subtotal (Ln 4 - Ln 7)	(Test Year Customers)	\$ 46,813,000	\$	39,385,000	\$	7,428,000		Excluded From
9A	Subtotal (Ln 4 - Ln 7 - Ln 8B)	(New Customers)	\$ 44,236,019	\$	37,514,575	\$	6,721,445		Fixed Cost Adjustment
10	Customer Bills (Test Year)		1,098,416		1,079,689		18,727		Aufustinent
11	Settlement Fixed Charges		1,000,110	\$	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		
				Re	sidential	Non	-Residential Group)	

14	Average Number of Customers (Line 10 / 12)	89,974	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

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.		Source]	Residential	I	Non-Residential Schedules*
	(a)	(b)		(c)		(d)
	Existing Customer FCA					
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
	New Customer FCA					
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

						AVU	-G-23-01	rear 2 R	ates E	Effective 09	/01/2024								
ine o.		Source		Jan	F	Feb	Mar	Apr		May	Jun	Jul		Aug	Sep	Oct	Nov	Dec	TOTAL
	(a)	(b)		(c)	((d)	(e)	(f)		(g)	(h)	(i)		(j)	(k)	(1)	(m)	(n)	(0)
	Natural Gas Sales																		
	<u>Residential</u>																		
3 4	- Weather-Normalized Therm Delivery Volume	Monthly Test Year		11,862,704 17.07%	10,	219,496 14.71%	8,189,416 11.79%	5,448,5	587 84%	2,942,730	1,839,032 2.65%	1,125,	309 52%	1,101,090 1.58%	1,832,769 2,64%	4,879,271 7.02%	8,756,659 12,60%	11,282,443 16,24%	69,479,506
4 5	- % of Annual Total	% of Total		17.07%		14.71%	11./9%	7.8	34%	4.24%	2.65%	1.0	52%	1.58%	2.64%	7.02%	12.60%	16.24%	100.00%
	Non-Residential Sales*																		
7	- Weather-Normalized Therm Delivery Volume	Monthly Test Year		3,397,639	3	342,543	2,918,907	2,035,5	583	1,614,649	1,249,172	995.0	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%	5,	12.82%	11.19%		81%	6.19%	4.79%		82%	4.13%	4.94%	7.65%	10.46%	13.16%	100.00%
)																			
0																			
l	Monthly Fixed Cost Adjustment Revenue Per Customer ("H	RPC")																	
2	For Test Year Existing Customers																		
	Residential																		
ŀ	- Allowed Fixed Cost Adj. Revenue per Customer	Page 2																	\$ 197.74
	- 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
5	Non-Residential Sales*																		
7 8	- Allowed Fixed Cost Adj. Revenue per Customer	Page 2																	\$ 3,905.24
9	- Allowed Monthly Fixed Cost Adj. Revenue per Customer	(8) x (18)	s	508.86	s	500.61 \$	437.16	\$ 304	.87 \$	241.82 \$	187.09	\$ 149	.03 \$	161.40 \$	5 192.89	\$ 298.94	\$ 408.62	\$ 513.95	\$ 3,905.24 \$ 3,905.24
ý	- Anowed Monthly Fixed Cost Adj. Revenue per Customer	(0) x (10)	φ	500.00	9	500.01 \$	457.10	\$ 50 4	.07 \$	241.02 4	107.09	\$ 1 1 7	.05 \$	101.40 \$	172.07	\$ 270.74	\$ 400.02	\$ 515.75	5 5,705.24
í																			
2	For New Customers																		
3	Residential																		
	- Allowed Fixed Cost Adj. Revenue per Customer	Page 2																	\$ 176.95
	- 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
5																			
	Non-Residential Sales*																		
8	- Allowed Fixed Cost Adj. Revenue per Customer	Page 2																	\$ 3,452.49
)	- 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
	* Schedules 111 and 112.																		
)	Normalized Test Year Usage																		
	Small Service Schedule 101		1	1.862.704	10.2	219,496	8,189,416	5,448,5	587	2,942,730	1.839.032	1.125.3	309	1,101.090	1.832.769	4.879.271	8,756,659	11,282,443	69,479,506
	Large Service Schedule 111/112			3,397,639	3,3	342,543	2,918,907	2,035,5	683	1,614,649	1,249,172	995,0	083	1,077,643	1,287,925	1,996,035	2,728,339	3,431,600	26,075,117
;	Interrupt Service Schedule 131/132			-		-	-		-	-	-		-	-	-	-	-	-	-
ŀ	Transport Service Schedule 146			351,361	2	263,896	319,671	325,1	.06	366,317	327,787	390,4	72	245,989	301,343	312,556	377,238	340,512	3,922,248
;	Special Contract Transport			6,591,423		425,872	3,563,594	3,690,0		3,429,985	4,475,352	3,603,2		3,200,132	4,304,912	4,815,603	4,971,478	6,155,398	53,227,103
	Total Normalized Test Year Usage		2	2,203,127	18,2	251,806	14,991,588	11,499,3	36	8,353,680	7,891,342	6,114,1	58	5,624,854	7,726,949	12,003,466	16,833,714	21,209,953	152,703,975
3																			
	Normalized Test Year Customer Bills			00.007		00.107	01.005	00.1	102	00.007	01.020	00.0	100	00.002	00.157	00.457	00 72 5	00.000	1.070.000
)	Small Service Schedule 101			90,226		90,186	91,225	90,1		90,894	91,039	88,7		88,922	89,176	89,465	89,735	89,898	1,079,689
	Large Service Schedule 111/112			1,556		1,561	1,585		549	1,567	1,572	1,5		1,573	1,549	1,554	1,550	1,557	18,727
2 3	Interrupt Service Schedule 131/132 Transport Service Schedule 146			- 6		- 6	- 6	-	6	- 6	- 6		6	- 6	- 6	- 6	- 6	- 6	- 72
, 	Special Contract Transport			2		2	2		2	2	2		2	2	2	2	2	2	24
	Total Normalized Test Year Customer Bills			91,790		91,755	92,818	91,7		92,469	92,619	90.3		90,503	90,733	91,027	91,293	91,463	1,098,512
5				,,,,,0		,,	,	,1,1		,,	/2,01/	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,0,000	,0,,00	21,027	,.,2)5	,,	1,050,012
7																			
	Test Year Average Usage per Customer																		
	Residential			131		113	90		60	32	20		13	12	21	55	98	126	771
	Non-Residential			2,184		2,141	1,842	1.2	314	1,030	795		540	685	831	1,284	1,760	2,204	16,711

AVU-G-23-01	AVISTA UTILITIES
Company RY2	Summary by Function with Margin Analysis
Settlement Case	For the Year Ended June 30, 2022

Natural Gas Utility Idaho Jurisdiction

	(b)	(c) (d) (e)	(f) System	(g) Residential Service	(h) Large Firm Service	(j) Interrupt Service	(k) Transport Service
Line	Description			Total	Sch 101	Sch 111/112	Sch 131/132	Sch 146
	Functional Cost Compone	ents 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 Rev	venue		46,058,000	38,128,913	7,427,726	0	501,362
6	Exclude Cost of Gas w / Re	evenue 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 Currer	nt Rates						
8	Production							\$0.00067
9	Underground Storage				38 \$0.02244 \$0.02383 \$0.0000 36 \$0.34517 \$0.18582 -\$0.01207 30 \$0.17790 \$0.07194 \$0.00881 0 \$0.54878 \$0.28486 \$0.0000 7 227,175 85,257 0 9 1,636,098 512,132 0 2 24,974,428 3,995,492 0 3 12,438,547 1,807,659 0 0 \$0 0 0 0	\$0.01928		
10	Distribution							\$0.07771
11	Common		_					\$0.03018
12	Total Current Margin Me	elded Rate per Therm		\$0.46300	\$0.54878	\$0.28486	\$0.00000	\$0.12783
	Functional Cost Compone	ents at Uniform Curre	ent Return					
13	Production			315,047	227,175	85,257	0	2,615
14	Underground Storage			2,201,549	1,636,098			53,319
15	Distribution			29,184,422	24,974,428	3,995,492	\$0.00326 \$0.0000 -\$0.01207 \$0.00881 \$0.00000 0 0 0 0 0 0 0 0 0 0 0 0	214,501
16	Common		_	14,356,983	12,438,547	0.00327 \$0.00327 \$0.00326 0.02244 \$0.02383 \$0.00000 0.34517 \$0.18882 -\$0.01207 0.17790 \$0.07194 \$0.00881 1.54878 \$0.28486 \$0.00000 227,175 85,257 0 036,098 512,132 0 974,428 3,995,492 0 438,547 1,807,659 0 76,248 6,400,540 0 0 0 0 0.00327 \$0.00327 \$0.00326 0.02355 \$0.01964 \$0.00000 0.35945 \$0.15323 \$0.01666 0.17902 \$0.06933 \$0.01164	110,777	
17	Total Uniform Current C	ost		46,058,000	39,276,248	6,400,540		381,212
18	Exclude Cost of Gas w / Re	evenue Exp.	_	0	0	0	0	0
19	Total Uniform Current M	largin		46,058,000	39,276,248	6,400,540	0	381,212
	Margin per Therm at Unifor	m 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 M	argin Melded Rate per	Therm	\$0.46300	\$0.56529	\$0.24547	\$0.03156	\$0.09719
25	Margin to Cost Ratio at C	urrent Rates		1.00	0.97	1.16	0.00	1.32
	Functional Cost Compone	ents at Pronosed Rat	05					
00	i unctional obst oompone	ents at i roposed Rat		0 0 0 0 0 46,058,000 38,128,913 7,427,726 0 \$0.00317 \$0.00327 \$0.00327 \$0.00326 \$0.02268 \$0.02244 \$0.02383 \$0.00000 \$0.29286 \$0.34517 \$0.18582 -\$0.01207 \$0.14430 \$0.17790 \$0.07194 \$0.00881 \$0.46300 \$0.54878 \$0.28486 \$0.00000 \$ 315,047 227,175 85,257 0 \$ 2,201,549 1,636,098 512,132 0 \$ 29,184,422 24,974,428 3,995,492 0 \$ 14,356,983 12,438,547 1,807,659 0 \$ 46,058,000 39,276,248 6,400,540 0 \$ \$0.00317 \$0.00327 \$0.00327 \$0.00326 \$ \$0.02213 \$0.02355 \$0.01964 \$0.00000 \$ \$0.29338 \$0.35945 \$0.15323 \$0.01666 \$ \$0.14432 \$0.17902				
26	Production			315 052	227 179	85 258	0	2 615
26 27	Production Underground Storage							2,615 75,604
27	Underground Storage			2,340,148	1,643,247	621,297	0	75,604
27 28	Underground Storage Distribution			2,340,148 30,216,594	1,643,247 25,066,509	621,297 4,845,302	0 0	75,604 304,782
27 28 29	Underground Storage Distribution Common	evenue	_	2,340,148 30,216,594 14,440,206	1,643,247 25,066,509 12,445,978	621,297 4,845,302 1,875,868	0 0 0	75,604 304,782 118,360
27 28 29 30	Underground Storage Distribution Common Total Proposed Rate R		_	2,340,148 30,216,594 14,440,206 47,312,000	1,643,247 25,066,509 12,445,978 39,382,913	621,297 4,845,302 1,875,868 7,427,726	0 0 0 0	75,604 304,782 118,360 501,362
27 28 29	Underground Storage Distribution Common	evenue Exp.	_	2,340,148 30,216,594 14,440,206	1,643,247 25,066,509 12,445,978	621,297 4,845,302 1,875,868	0 0 0	75,604 304,782 118,360
27 28 29 30 31	Underground Storage Distribution Common Total Proposed Rate R Exclude Cost of Gas w / Re	evenue Exp. at Proposed Rates	-	2,340,148 30,216,594 14,440,206 47,312,000 0	1,643,247 25,066,509 12,445,978 39,382,913 0	621,297 4,845,302 1,875,868 7,427,726 0	0 0 0 0	75,604 304,782 118,360 501,362 0
27 28 29 30 31	Underground Storage Distribution Common Total Proposed Rate R Exclude Cost of Gas w / Re Total Margin Revenue	evenue Exp. at Proposed Rates	-	2,340,148 30,216,594 14,440,206 47,312,000 0	1,643,247 25,066,509 12,445,978 39,382,913 0	621,297 4,845,302 1,875,868 7,427,726 0	0 0 0 0	75,604 304,782 118,360 501,362 0
27 28 29 30 31 32	Underground Storage Distribution Common Total Proposed Rate R Exclude Cost of Gas w / Re Total Margin Revenue Margin per Therm at Propo	evenue Exp. at Proposed Rates	-	2,340,148 30,216,594 14,440,206 47,312,000 0 47,312,000	1,643,247 25,066,509 12,445,978 39,382,913 0 39,382,913	621,297 4,845,302 1,875,868 7,427,726 0 7,427,726	0 0 0 0 0	75,604 304,782 118,360 501,362 0 501,362
27 28 29 30 31 32 33	Underground Storage Distribution Common Total Proposed Rate R Exclude Cost of Gas w / Re Total Margin Revenue Margin per Therm at Propo Production	evenue Exp. at Proposed Rates	-	2,340,148 30,216,594 14,440,206 47,312,000 0 47,312,000 \$0.00317	1,643,247 25,066,509 12,445,978 39,382,913 0 39,382,913 \$0.00327	621,297 4,845,302 1,875,868 7,427,726 0 7,427,726 \$0.00327	0 0 0 0 0 \$0.00326	75,604 304,782 118,360 501,362 0 501,362 \$0.00067
27 28 29 30 31 32 33 34	Underground Storage Distribution Common Total Proposed Rate R Exclude Cost of Gas w / Re Total Margin Revenue Margin per Therm at Propo Production Underground Storage	evenue Exp. at Proposed Rates	-	2,340,148 30,216,594 14,440,206 47,312,000 0 47,312,000 \$0.00317 \$0.02352	1,643,247 25,066,509 12,445,978 39,382,913 0 39,382,913 \$0.00327 \$0.00325	621,297 4,845,302 1,875,868 7,427,726 0 7,427,726 \$0.00327 \$0.02383	0 0 0 0 \$0.00326 \$0.00000	75,604 304,782 118,360 501,362 0 501,362 \$0.00067 \$0.01928
27 28 29 30 31 32 33 34 35	Underground Storage Distribution Common Total Proposed Rate R Exclude Cost of Gas w / Re Total Margin Revenue Margin per Therm at Propo Production Underground Storage Distribution	evenue Exp. at Proposed Rates sed Rates		2,340,148 30,216,594 14,440,206 47,312,000 0 47,312,000 \$0.00317 \$0.02352 \$0.30375	1,643,247 25,066,509 12,445,978 39,382,913 0 39,382,913 \$0.00327 \$0.02365 \$0.36078	621,297 4,845,302 1,875,868 7,427,726 0 7,427,726 \$0.00327 \$0.02383 \$0.18582	0 0 0 0 0 \$0.00326 \$0.00000 -\$0.01207	75,604 304,782 118,360 501,362 0 501,362 \$0.00067 \$0.01928 \$0.07771
27 28 29 30 31 32 33 34 35 36	Underground Storage Distribution Common Total Proposed Rate R Exclude Cost of Gas w / Re Total Margin Revenue Margin per Therm at Propo Production Underground Storage Distribution Common	evenue Exp. at Proposed Rates sed Rates Melded Rate per Therm		2,340,148 30,216,594 14,440,206 47,312,000 0 47,312,000 \$0.00317 \$0.02352 \$0.30375 \$0.14516 \$0.47561	1,643,247 25,066,509 12,445,978 39,382,913 0 39,382,913 \$0.00327 \$0.02365 \$0.36078 \$0.17913	621,297 4,845,302 1,875,868 7,427,726 0 7,427,726 \$0.00327 \$0.02383 \$0.18582 \$0.07194	0 0 0 0 0 \$0.00326 \$0.00000 -\$0.01207 \$0.00881	75,604 304,782 118,360 501,362 0 501,362 \$0.00067 \$0.01928 \$0.07771 \$0.03018
27 28 29 30 31 32 33 34 35 36	Underground Storage Distribution Common Total Proposed Rate R Exclude Cost of Gas w / Re Total Margin Revenue Margin per Therm at Propo Production Underground Storage Distribution Common Total Proposed Margin N	evenue Exp. at Proposed Rates sed Rates Melded Rate per Therm		2,340,148 30,216,594 14,440,206 47,312,000 0 47,312,000 \$0.00317 \$0.02352 \$0.30375 \$0.14516 \$0.47561	1,643,247 25,066,509 12,445,978 39,382,913 0 39,382,913 \$0.00327 \$0.02365 \$0.36078 \$0.17913	621,297 4,845,302 1,875,868 7,427,726 0 7,427,726 \$0.00327 \$0.02383 \$0.18582 \$0.07194	0 0 0 0 0 \$0.00326 \$0.00000 -\$0.01207 \$0.00881	75,604 304,782 118,360 501,362 0 501,362 \$0.00067 \$0.01928 \$0.07771 \$0.03018
27 28 29 30 31 32 33 34 35 36 37	Underground Storage Distribution Common Total Proposed Rate R Exclude Cost of Gas w / Re Total Margin Revenue Margin per Therm at Propo Production Underground Storage Distribution Common Total Proposed Margin M Functional Cost Compone	evenue Exp. at Proposed Rates sed Rates Melded Rate per Therm		2,340,148 30,216,594 14,440,206 47,312,000 0 47,312,000 \$0.00317 \$0.02352 \$0.30375 \$0.14516 \$0.47561	1,643,247 25,066,509 12,445,978 39,382,913 0 39,382,913 \$0.00327 \$0.02365 \$0.36078 \$0.17913 \$0.56683	621,297 4,845,302 1,875,868 7,427,726 0 7,427,726 \$0.00327 \$0.02383 \$0.18582 \$0.07194 \$0.28486	0 0 0 0 \$0.00326 \$0.00000 -\$0.01207 \$0.00881 \$0.00000	75,604 304,782 118,360 501,362 0 501,362 \$0.00067 \$0.01928 \$0.07771 \$0.03018 \$0.12783
27 28 29 30 31 32 33 34 35 36 37 38	Underground Storage Distribution Common Total Proposed Rate R Exclude Cost of Gas w / Re Total Margin Revenue Margin per Therm at Propo Production Underground Storage Distribution Common Total Proposed Margin 1 Functional Cost Compone Production	evenue Exp. at Proposed Rates sed Rates Melded Rate per Therm		2,340,148 30,216,594 14,440,206 47,312,000 0 47,312,000 \$0.00317 \$0.02352 \$0.30375 \$0.14516 \$0.47561 315,052	1,643,247 25,066,509 12,445,978 39,382,913 0 39,382,913 \$0.00327 \$0.02365 \$0.36078 \$0.17913 \$0.56683 2227,179	621,297 4,845,302 1,875,868 7,427,726 0 7,427,726 \$0.00327 \$0.02383 \$0.18582 \$0.07194 \$0.28486 85,258	0 0 0 0 \$0.00326 \$0.0000 -\$0.01207 \$0.00881 \$0.00000	75,604 304,782 118,360 501,362 0 501,362 \$0.00067 \$0.01928 \$0.07771 \$0.03018 \$0.12783 2,615
27 28 29 30 31 32 33 34 35 36 37 38 39	Underground Storage Distribution Common Total Proposed Rate R Exclude Cost of Gas w / Re Total Margin Revenue Margin per Therm at Propo Production Underground Storage Distribution Common Total Proposed Margin N Functional Cost Compone Production Underground Storage	evenue Exp. at Proposed Rates sed Rates Melded Rate per Therm		2,340,148 30,216,594 14,440,206 47,312,000 0 47,312,000 \$0.00317 \$0.02352 \$0.30375 \$0.14516 \$0.47561 315,052 2,295,242	1,643,247 25,066,509 12,445,978 39,382,913 0 39,382,913 \$0.00327 \$0.02365 \$0.36078 \$0.17913 \$0.56683 227,179 1,705,727	621,297 4,845,302 1,875,868 7,427,726 0 7,427,726 \$0.00327 \$0.02383 \$0.18582 \$0.07194 \$0.28486 85,258 533,927	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	75,604 304,782 118,360 501,362 0 501,362 \$0.00067 \$0.01928 \$0.07771 \$0.03018 \$0.12783 2,615 555,588 223,694 111,550
27 28 29 30 31 32 33 34 35 36 37 38 39 40	Underground Storage Distribution Common Total Proposed Rate R Exclude Cost of Gas w / Re Total Margin Revenue Margin per Therm at Propo Production Underground Storage Distribution Common Total Proposed Margin M Functional Cost Compone Production Underground Storage Distribution	evenue Exp. at Proposed Rates sed Rates Velded Rate per Therm ents at Uniform Propo		2,340,148 30,216,594 14,440,206 47,312,000 0 47,312,000 \$0.00317 \$0.02352 \$0.30375 \$0.14516 \$0.47561 315,052 2,295,242 30,259,590	1,643,247 25,066,509 12,445,978 39,382,913 0 39,382,913 \$0.00327 \$0.02365 \$0.36078 \$0.17913 \$0.56683 227,179 1,705,727 25,870,735	621,297 4,845,302 1,875,868 7,427,726 0 7,427,726 \$0.00327 \$0.02383 \$0.18582 \$0.07194 \$0.28486 85,258 533,927 4,165,161	0 0 0 0 0 0 0 0 0 0 0 0	75,604 304,782 118,360 501,362 0 501,362 \$0.00067 \$0.01928 \$0.07771 \$0.03018 \$0.12783 2,615 55,588 223,694
27 28 29 30 31 32 33 34 35 36 37 38 39 40 41	Underground Storage Distribution Common Total Proposed Rate R Exclude Cost of Gas w / Re Total Margin Revenue Margin per Therm at Propo Production Underground Storage Distribution Common Total Proposed Margin M Functional Cost Compone Production Underground Storage Distribution Common Common	evenue Exp. at Proposed Rates sed Rates Melded Rate per Therm ents at Uniform Propo		2,340,148 30,216,594 14,440,206 47,312,000 0 47,312,000 \$0.00317 \$0.02352 \$0.30375 \$0.14516 \$0.47561 315,052 2,295,242 30,259,590 14,442,116 47,312,000 0	1,643,247 25,066,509 12,445,978 39,382,913 0 39,382,913 \$0.00327 \$0.02365 \$0.36078 \$0.17913 \$0.56683 2227,179 1,705,727 25,870,735 12,509,267	621,297 4,845,302 1,875,868 7,427,726 0 7,427,726 \$0.00327 \$0.02383 \$0.18582 \$0.07194 \$0.28486 85,258 533,927 4,165,161 1,821,299	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	75,604 304,782 118,360 501,362 0 501,362 \$0.00067 \$0.01928 \$0.07771 \$0.03018 \$0.12783 2,615 555,588 223,694 111,550
27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42	Underground Storage Distribution Common Total Proposed Rate R Exclude Cost of Gas w / Re Total Margin Revenue Margin per Therm at Propo Production Underground Storage Distribution Common Total Proposed Margin M Functional Cost Compon Production Underground Storage Distribution Common Total Uniform Proposed	evenue Exp. at Proposed Rates sed Rates Melded Rate per Thern ents at Uniform Propo Cost evenue Exp.		2,340,148 30,216,594 14,440,206 47,312,000 0 47,312,000 \$0.00317 \$0.02352 \$0.30375 \$0.14516 \$0.47561 315,052 2,295,242 30,259,590 14,442,116 47,312,000	1,643,247 25,066,509 12,445,978 39,382,913 0 39,382,913 \$0.00327 \$0.02365 \$0.36078 \$0.17913 \$0.56683 227,179 1,705,727 25,870,735 12,509,267 40,312,908	621,297 4,845,302 1,875,868 7,427,726 0 7,427,726 \$0.00327 \$0.02383 \$0.18582 \$0.07194 \$0.28486 85,258 533,927 4,165,161 1,821,299 6,605,645	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	75,604 304,782 118,360 501,362 0 501,362 \$0.00067 \$0.01928 \$0.07771 \$0.03018 \$0.12783 2,615 555,588 223,694 111,550
27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43	Underground Storage Distribution Common Total Proposed Rate R Exclude Cost of Gas w / Re Total Margin Revenue Margin per Therm at Propo Production Underground Storage Distribution Common Total Proposed Margin M Functional Cost Compone Production Underground Storage Distribution Common Total Uniform Proposed Exclude Cost of Gas w / Re	evenue Exp. at Proposed Rates sed Rates Melded Rate per Therm ents at Uniform Propo Cost evenue Exp. Margin		2,340,148 30,216,594 14,440,206 47,312,000 0 47,312,000 \$0.00317 \$0.02352 \$0.30375 \$0.14516 \$0.47561 315,052 2,295,242 30,259,590 14,442,116 47,312,000 0	1,643,247 25,066,509 12,445,978 39,382,913 0 39,382,913 \$0.00327 \$0.02365 \$0.36078 \$0.36078 \$0.17913 \$0.56683 227,179 1,705,727 25,870,735 12,509,267 40,312,908 0	621,297 4,845,302 1,875,868 7,427,726 0 7,427,726 \$0.00327 \$0.02383 \$0.18582 \$0.07194 \$0.28486 85,258 533,927 4,165,161 1,821,299 6,605,645 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	75,604 304,782 118,360 501,362 501,362 \$0.00067 \$0.01928 \$0.07771 \$0.03018 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12784 \$0.12783 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784\$0.12784 \$0.12784 \$0.12784 \$0.12784\$0.12784 \$0.12784 \$0.12784\$0.12784 \$0.12784 \$0.12784\$0.12784 \$0.12784 \$0.12784\$0.12784 \$0.12784 \$0.12784\$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784\$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784\$0.12784 \$0.12784 \$0.12784 \$0.12784\$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784\$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784\$0.12784 \$0.12784 \$0.12784\$0.12784 \$0.12784\$0.12784 \$
27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43	Underground Storage Distribution Common Total Proposed Rate R Exclude Cost of Gas w / Re Total Margin Revenue Margin per Therm at Propo Production Underground Storage Distribution Common Total Proposed Margin M Functional Cost Compone Production Underground Storage Distribution Common Total Uniform Proposed Exclude Cost of Gas w / Re Total Uniform Proposed	evenue Exp. at Proposed Rates sed Rates Melded Rate per Therm ents at Uniform Propo Cost evenue Exp. Margin		2,340,148 30,216,594 14,440,206 47,312,000 0 47,312,000 \$0.00317 \$0.02352 \$0.30375 \$0.14516 \$0.47561 315,052 2,295,242 30,259,590 14,442,116 47,312,000 0	1,643,247 25,066,509 12,445,978 39,382,913 0 39,382,913 \$0.00327 \$0.02365 \$0.36078 \$0.36078 \$0.17913 \$0.56683 227,179 1,705,727 25,870,735 12,509,267 40,312,908 0	621,297 4,845,302 1,875,868 7,427,726 0 7,427,726 \$0.00327 \$0.02383 \$0.18582 \$0.07194 \$0.28486 85,258 533,927 4,165,161 1,821,299 6,605,645 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	75,604 304,782 118,360 501,362 501,362 \$0.00067 \$0.01928 \$0.07771 \$0.03018 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12784 \$0.12783 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784 \$0.12784\$0.12784 \$0.12784 \$0.12784\$0.12785 \$0.12784 \$0.12785\$0.12785 \$0.12785\$0.12785 \$0.12785\$0.12785 \$0.12785\$0.12785 \$0.12785 \$0.12785\$0.12785 \$0.12785 \$0.12785 \$0.12785\$0.12785 \$0.12785 \$0.12785 \$0.12785\$0.12785 \$0.12785 \$0.12785\$0.12785 \$0.12785 \$0.12785\$0.12785 \$0.12785 \$0.12785 \$0.12785\$0.12785 \$0.12785 \$0.12785\$0.12785 \$0.12785 \$0.12785 \$0.12785\$0.12785 \$0.12785 \$0.127855\$0.127855 \$0.1278555555555555555555555555555555555555
27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44	Underground Storage Distribution Common Total Proposed Rate R Exclude Cost of Gas w / Re Total Margin Revenue Margin per Therm at Propo Production Underground Storage Distribution Common Total Proposed Margin M Functional Cost Compone Production Underground Storage Distribution Common Total Uniform Proposed Exclude Cost of Gas w / Re Total Uniform Proposed Margin per Therm at Unifor	evenue Exp. at Proposed Rates sed Rates Melded Rate per Therm ents at Uniform Propo Cost evenue Exp. Margin		2,340,148 30,216,594 14,440,206 47,312,000 0 47,312,000 \$0.00317 \$0.02352 \$0.30375 \$0.14516 \$0.47561 315,052 2,295,242 30,259,590 14,442,116 47,312,000 0 47,312,000	1,643,247 25,066,509 12,445,978 39,382,913 0 39,382,913 \$0.00327 \$0.02365 \$0.36078 \$0.17913 \$0.56683 227,179 1,705,727 25,870,735 12,509,267 40,312,908 0	621,297 4,845,302 1,875,868 7,427,726 0 7,427,726 \$0.00327 \$0.02383 \$0.18582 \$0.07194 \$0.28486 85,258 533,927 4,165,161 1,821,299 6,605,645 0 6,605,645	0 0 0 0 0 0 0 0 0 \$0.00326 \$0.00000 -\$0.01207 \$0.00881 \$0.00000 0 0 0 0 0 0 0 0 0 0	75,604 304,782 118,360 501,362 501,362 \$0.00067 \$0.01928 \$0.07771 \$0.03018 \$0.12783 2.615 555,588 223,694 111,550 393,447 0 393,447
27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44	Underground Storage Distribution Common Total Proposed Rate R Exclude Cost of Gas w / Re Total Margin Revenue Margin per Therm at Propo Production Underground Storage Distribution Common Total Proposed Margin M Functional Cost Compone Production Underground Storage Distribution Common Total Uniform Proposed Exclude Cost of Gas w / Re Total Uniform Proposed Margin per Therm at Unifor Production	evenue Exp. at Proposed Rates sed Rates Melded Rate per Therm ents at Uniform Propo Cost evenue Exp. Margin		2,340,148 30,216,594 14,440,206 47,312,000 0 47,312,000 \$0.00317 \$0.02352 \$0.30375 \$0.14516 \$0.47561 315,052 2,295,242 30,259,590 14,442,116 47,312,000 0 47,312,000 \$0.00317	1,643,247 25,066,509 12,445,978 39,382,913 0 39,382,913 \$0.00327 \$0.02365 \$0.36078 \$0.36078 \$0.17913 \$0.56683 227,179 1,705,727 25,870,735 12,509,267 40,312,908 0 40,312,908 \$0.00327	621,297 4,845,302 1,875,868 7,427,726 0 7,427,726 \$0.00327 \$0.02383 \$0.18582 \$0.07194 \$0.28486 85,258 533,927 4,165,161 1,821,299 6,605,645 0 6,605,645 \$0.00327	0 0 0 0 0 0 0 0 0 \$0.00326 \$0.00000 -\$0.01207 \$0.00881 \$0.00000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	75,604 304,782 118,360 501,362 501,362 \$0.00067 \$0.01928 \$0.07771 \$0.03018 \$0.12783 2.615 555,588 223,694 111,550 393,447 0 393,447 \$0.00067
27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44	Underground Storage Distribution Common Total Proposed Rate R Exclude Cost of Gas w / Re Total Margin Revenue Margin per Therm at Propo Production Underground Storage Distribution Common Total Proposed Margin M Functional Cost Compone Production Underground Storage Distribution Common Total Uniform Proposed Exclude Cost of Gas w / Re Total Uniform Proposed Exclude Cost of Gas w / Re Total Uniform Proposed Margin per Therm at Unifor Production Underground Storage	evenue Exp. at Proposed Rates sed Rates Melded Rate per Therm ents at Uniform Propo Cost evenue Exp. Margin		2,340,148 30,216,594 14,440,206 47,312,000 0 47,312,000 \$0.00317 \$0.02352 \$0.30375 \$0.14516 \$0.47561 315,052 2,295,242 30,259,590 14,442,116 47,312,000 0 47,312,000 \$0.00317 \$0.02307	1,643,247 25,066,509 12,445,978 39,382,913 0 39,382,913 \$0.00327 \$0.02365 \$0.36078 \$0.17913 \$0.56683 227,179 1,705,727 25,870,735 12,509,267 40,312,908 0 40,312,908 \$0.00327 \$0.02455	621,297 4,845,302 1,875,868 7,427,726 0 7,427,726 \$0.00327 \$0.02383 \$0.18582 \$0.07194 \$0.28486 85,258 533,927 4,165,161 1,821,299 6,605,645 0 6,605,645 \$0.00327 \$0.00327 \$0.02048	0 0 0 0 0 0 0 0 \$0.00326 \$0.00000 -\$0.01207 \$0.00881 \$0.00000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	75,604 304,782 118,360 501,362 0 501,362 \$0.00067 \$0.01928 \$0.07771 \$0.03018 \$0.12783 2,615 55,588 223,694 111,550 393,447 0 393,447 \$0.00067 \$0.01417
27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	Underground Storage Distribution Common Total Proposed Rate R Exclude Cost of Gas w / Re Total Margin Revenue Margin per Therm at Propo Production Underground Storage Distribution Common Total Proposed Margin M Functional Cost Compon Production Underground Storage Distribution Common Total Uniform Proposed Exclude Cost of Gas w / Re Total Uniform Proposed Exclude Cost of Gas w / Re Total Uniform Proposed Margin per Therm at Unifor Production Underground Storage Distribution	evenue Exp. at Proposed Rates sed Rates Melded Rate per Thern ents at Uniform Propo Cost evenue Exp. Margin m Proposed Return	osed Return 	2,340,148 30,216,594 14,440,206 47,312,000 0 47,312,000 \$0.00317 \$0.02352 \$0.30375 \$0.14516 \$0.47561 315,052 2,295,242 30,259,590 14,442,116 47,312,000 0 47,312,000 \$0.00317 \$0.02307 \$0.00317	1,643,247 25,066,509 12,445,978 39,382,913 0 39,382,913 \$0.00327 \$0.02365 \$0.36078 \$0.17913 \$0.56683 2227,179 1,705,727 25,870,735 12,509,267 40,312,908 0 40,312,908 \$0.00327 \$0.02455 \$0.37235	621,297 4,845,302 1,875,868 7,427,726 0 7,427,726 \$0.00327 \$0.02383 \$0.18582 \$0.07194 \$0.28486 85,258 533,927 4,165,161 1,821,299 6,605,645 0 6,605,645 \$0.00327 \$0.02048 \$0.15974	0 0 0 0 0 0 0 0 \$0.00326 \$0.00000 -\$0.01207 \$0.00881 \$0.00000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	75,604 304,782 118,360 501,362 0 501,362 \$0.00067 \$0.01928 \$0.07771 \$0.03018 \$0.12783 2,615 555,588 223,694 111,550 393,447 0 393,447 \$0.00067 \$0.01417 \$0.05703
27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	Underground Storage Distribution Common Total Proposed Rate R Exclude Cost of Gas w / Re Total Margin Revenue Margin per Therm at Propo Production Underground Storage Distribution Common Total Proposed Margin M Functional Cost Compone Production Underground Storage Distribution Common Total Uniform Proposed Exclude Cost of Gas w / Re Total Uniform Proposed Exclude Cost of Gas w / Re Total Uniform Proposed Margin per Therm at Unifor Production Underground Storage Distribution Common	evenue Exp. at Proposed Rates sed Rates Velded Rate per Therm ents at Uniform Propo Cost evenue Exp. Margin m Proposed Return Margin Melded Rate p	osed Return 	2,340,148 30,216,594 14,440,206 47,312,000 0 47,312,000 \$0.00317 \$0.02352 \$0.30375 \$0.14516 \$0.47561 315,052 2,295,242 30,259,590 14,442,116 47,312,000 0 47,312,000 \$0.00317 \$0.02307 \$0.02307 \$0.02307 \$0.02317	1,643,247 25,066,509 12,445,978 39,382,913 0 39,382,913 \$0.00327 \$0.02365 \$0.36078 \$0.17913 \$0.56683 2227,179 1,705,727 25,870,735 12,509,267 40,312,908 0 40,312,908 \$0.00327 \$0.02455 \$0.37235 \$0.18004	621,297 4,845,302 1,875,868 7,427,726 0 7,427,726 \$0.00327 \$0.02383 \$0.18582 \$0.07194 \$0.28486 85,258 533,927 4,165,161 1,821,299 6,605,645 0 6,605,645 \$0.00327 \$0.02048 \$0.15974 \$0.06985	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	75,604 304,782 118,360 501,362 0 501,362 \$0.00067 \$0.01928 \$0.07771 \$0.03018 \$0.12783 2,615 55,588 223,694 111,550 393,447 0 393,447 \$0.00067 \$0.01417 \$0.005703 \$0.02844
27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49	Underground Storage Distribution Common Total Proposed Rate R Exclude Cost of Gas w / Re Total Margin Revenue Margin per Therm at Propo Production Underground Storage Distribution Common Total Proposed Margin M Functional Cost Compone Production Underground Storage Distribution Common Total Uniform Proposed Exclude Cost of Gas w / Re Total Uniform Proposed Margin per Therm at Unifor Production Underground Storage Distribution Common Total Uniform Proposed Margin per Therm at Unifor Production Underground Storage Distribution Common Total Proposed Uniform	evenue Exp. at Proposed Rates sed Rates Melded Rate per Them ents at Uniform Propo Cost evenue Exp. Margin m Proposed Return Margin Melded Rate p roposed Rates	osed Return 	2,340,148 30,216,594 14,440,206 47,312,000 0 47,312,000 \$0.00317 \$0.02352 \$0.30375 \$0.14516 \$0.47561 315,052 2,295,242 30,259,590 14,442,116 47,312,000 0 47,312,000 \$0.00317 \$0.02307 \$0.02307 \$0.30419 \$0.14518 \$0.47561	1,643,247 25,066,509 12,445,978 39,382,913 0 39,382,913 \$0.00327 \$0.02365 \$0.36078 \$0.17913 \$0.56683 227,179 1,705,727 25,870,735 12,509,267 40,312,908 0 40,312,908 \$0.00327 \$0.02455 \$0.37235 \$0.18004 \$0.58021	621,297 4,845,302 1,875,868 7,427,726 0 7,427,726 \$0.00327 \$0.02383 \$0.18582 \$0.07194 \$0.28486 85,258 533,927 4,165,161 1,821,299 6,605,645 0 6,605,645 \$0.00327 \$0.02048 \$0.15974 \$0.06985 \$0.25333	0 0 0 0 0 0 0 0 0 \$0.00326 \$0.00000 -\$0.01207 \$0.00881 \$0.00000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	75,604 304,782 118,360 501,362 0 501,362 \$0.00067 \$0.01928 \$0.07771 \$0.03018 \$0.12783 2,615 555,588 223,694 111,550 393,447 0 393,447 \$0.00067 \$0.01417 \$0.00067 \$0.01417 \$0.002844 \$0.10031

AVU-G-23-01 SETTLEMENT STIPULATION APPENDIX E

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

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

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%	<u>\$117</u>	<u>\$4,160</u>	<u>2.9%</u>	\$3,992	<u>\$117</u>	<u>2.9%</u>	<u>\$4,109</u>	<u>2.9%</u>
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	<u>\$4,160</u>	30.0%	<u>\$18</u>	<u>\$4,178</u>	<u>0.4%</u>	<u>\$4,109</u>	<u>\$18</u>	<u>0.4%</u>	<u>\$4,127</u>	<u>0.4%</u>
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

	, 2020			General	Proposed	Proposed
(a)	Base Tariff <u>Sch. Rate</u> (b)	Present Other Adj.(1) (c)	Present <u>Billing Rate</u> (d)	Rate Inc/(Decr) (e)	Billing <u>Rate</u> (f)	Base Tariff <u>Rate</u> (g)
Residential Service - Schedule	()	(0)	(u)	(0)	(1)	(9)
Basic Charge	<u> </u>		\$7.00	\$8.00	\$15.00	\$15.00
Energy Charge:	φ7.00		φ1.00	φ0.00	 10.00	
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
	φ0.10070	(\$0.01240)	\$0.00100	<i>Q0.00200</i>	<i>QU.UUUUU</i>	<i>QUIDOLO</i>
General Services - Schedule 11						
Basic Charge	\$15.00		\$15.00	\$3.00	\$18.00	\$18.00
Energy Charge:	<i></i>		\$.0000	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	* ·••••	+
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:	\$0.00010	(\$0.00211)	\$0.00 <u>2</u> 00	\$ 0100011	<i>wonedeen</i>	<i>Q</i> OOOOOOOOOOOOO
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
0101201	\$0.00/kW		φ0.00/RW	φ0.00/RW	φ0.00/RW	\$0.00/KW
Large General Service - Schedu	ile 21					
Energy Charge:	<u></u>					
First 250,000 kWhs	\$0.06583	(\$0.00288)	\$0.06295	\$0.00552	\$0.06847	\$0.07135
All over 2 (2) Includes all presen		(\$0.00184)	\$0.05364	\$0.00464	\$0.05828	\$0.06012
Demand Charge:	<i>Q</i> 0000000000000	(\$6166161)	<i>Q</i> 010000	••••••	<i>+</i> ······	<i>•••••••</i>
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
Thinkiy Volkage Diebeant	\$0.20/IIII		\$0.20/RT	<i>Q</i> OLLO/RU	<i>Q0.00/RTT</i>	\$0.00/kW
Extra Large General Service - S	chedule 25					
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:	<i>QOOOOOOOOOOOOO</i>	(\$0.00220)	<i>\\</i>	+	<i>•••••••••••••••••••••••••••••••••••••</i>	+0101001
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	+
		4. ,			<i></i>	
Clearwater - Schedule 25P						
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	
					·····	
Pumping Service - Schedule 31						
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) <u>Includes</u> 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

	, _0			General	Proposed	Proposed
(a)	(b)	Present Other Adj.(1) (c)	Present <u>Billing Rate</u> (d)	Rate Inc/(Decr) (e)	Billing <u>Rate</u> (f)	Base Tariff <u>Rate</u> (g)
Residential Service - Schedule * Basic Charge	<u>1</u> \$15.00		\$15.00	\$5.00	\$20.00	\$20.00
Energy Charge: First 600 kWhs All over 600 kWhs	\$0.09456 \$0.10628	(\$0.01146) (\$0.01243)	\$0.08310 \$0.09385	(\$0.00304) (\$0.00342)	\$0.08006 \$0.09043	\$0.09152 \$0.10286
General Services - Schedule 11						
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 oborgo		no oborgo	no obarga		no obargo
Over 20 kW	no charge \$6.50/kW		no charge \$6.50/kW	no charge \$0.50/kW	\$7.00/kW	no charge \$7.00/kW
Over 20 KW	φ0.30/KVV		φ0.30/KVV	φ0.50/KW	φ7.00/KVV	φ1.00/KVV
Large General Service - Schedu	ile 21					
Energy Charge:						
First 250,000 kWhs	\$0.07135	(\$0.00288)	\$0.06847	\$0.00035	\$0.06882	\$0.07170
All over 2 (2) Includes all presen		(\$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
<i>,</i> , , , , , , , , , , , , , , , , , ,						
Extra Large General Service - S	chedule 25					
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	
Clearwater - Schedule 25P						
Energy Charge: Block 1 Retail kWhs	¢0.04000	(<u><u></u><u></u><u></u><u></u><u></u>(<u></u><u></u><u></u><u></u><u></u><u></u>)</u>	ΦΟ 0444 Γ	(\$0,00027)	¢0.04400	¢0.04050
	\$0.04290	(\$0.00145)	\$0.04145	(\$0.00037)	\$0.04108	\$0.04253
Demand Charge:	¢16.000		¢16.000	¢1 000	¢17.000	¢17.000
3,000 kva or less 3,000 - 55,000 kva	\$16,000 \$5.75/ku/0		\$16,000 \$5.75/kva	\$1,000 \$0.50/kva	\$17,000 \$6.25/kva	\$17,000 \$6.25/kva
Over 55,000 kva	\$5.75/kva \$3.00/kva		\$3.00/kva	ф0.50/KVa	\$0.25/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	ψ0.00/πτν	ψο. το/πτν	\$671,830	ΨΟΤΟ/ΙζΨΥ
		<i>\</i> \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\			<i></i>	
Pumping Service - Schedule 31						
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) <u>Includes</u> 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

	-		Base Tariff Distribution Revenue	Proposed	Base Tariff Distribution Revenue	Base Tariff	Total Billed Revenue	Total	Total Billed Revenue	Percent Increase on
Line	71	Schedule	Under Present	General	Under Proposed	Percent	at Present	General	at Proposed	Billed GRC
<u>No.</u>	Service	Number	<u>Rates (1)</u>	Increase	Rates	Increase	<u>Rates (2)</u>	Increase	Rates (2)	Revenue
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(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	<u>\$100</u>	<u>\$0</u>	<u>\$100</u>	0.0%	<u>\$100</u>	<u>\$0</u>	<u>\$100</u>	<u>0.0%</u>
6	Total		\$46,159	\$1,252	\$47,411	2.7%	\$103,186	\$1,252	\$104,438	1.2%

Effective September 1, 2024

Line <u>No.</u>	Type of <u>Service</u> (a)	Schedule <u>Number</u> (b)	Base Tariff Distribution Revenue Under Present <u>Rates (1)</u> (c)	Proposed General <u>Increase</u> (d)	Base Tariff Distribution Revenue Under Proposed <u>Rates</u> (e)	Base Tariff Percent <u>Increase</u> (f)	Total Billed Revenue at Present <u>Rates (2)</u> (g)	Total General <u>Increase</u> (h)	Total Billed Revenue at Proposed <u>Rates (2)</u> (i)	Percent Increase on Billed GRC <u>Revenue</u> (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	<u>\$100</u>	<u>\$0</u>	<u>\$100</u>	0.0%	<u>\$100</u>	<u>\$0</u>	<u>\$100</u>	<u>0.0%</u>
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) <u>General Service - Schedule 10</u> :		Present <u>Schedule 172</u> (c)	Revised <u>Base Rates</u> (d)	Present Billing <u>Rate Adj.(1)</u> (e)	Present <u>Billing Rate</u> (f)	General Rate <u>Inc/(Decr)</u> (g)	Proposed Billing <u>Rate</u> (h)	Proposed Base Distribution <u>Rate</u> (i)				
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				
Large General Service - Schedule 111												
Usage Charge: First 200 therms 200 - 1,000 therms 1,000 - 10,000 therms All over 10,000 therms Minimum Charge: per month per therm	\$0.51135 \$0.30257 \$0.22038 \$0.16606 \$102.27 \$0.00000	\$0.00000 \$0.00000 \$0.00000 \$0.00000	\$0.51135 \$0.30257 \$0.22038 \$0.16606 \$0.00000	\$0.59667 \$0.59667 \$0.59667 \$0.59667 \$0.59667	\$1.10802 \$0.89924 \$0.81705 \$0.76273 \$102.27 \$0.59667	(\$0.10265) \$0.02111 \$0.01537 \$0.01158 (\$20.53)	\$1.00537 \$0.92035 \$0.83242 \$0.77431 \$81.74 \$0.59667	\$0.40870 \$0.32368 \$0.23575 \$0.17764 \$81.74 \$0.00000				
Interruptible Service - Schedul	<u>e 131</u>											
Usage Charge: All Therms	\$0.20379	\$0.00000	\$0.20379	\$0.36885	\$0.57264		\$0.57264	\$0.20379				
Transportation Service - Scheo Basic Charge Usage Charge:	<u>dule 146</u> \$300.00				\$300.00		\$300.00	\$300.00				
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 <u>Rate</u> (b)	Present <u>Schedule 172</u> (c)	Revised <u>Base Rates</u> (d)	Present Billing <u>Rate Adj.(1)</u> (e)	Present <u>Billing Rate</u> (f)	General Rate <u>Inc/(Decr)</u> (g)	Proposed Billing <u>Rate</u> (h)	Proposed Base Distribution <u>Rate</u> (i)				
General Service - Schedule 10 ^o Basic Charge	<u>1</u> \$15.00				\$15.00	\$5.00	\$20.00	\$20.00				
Usage Charge:	φ15.00				φ13.00	\$5.00	\$20.00	φ20.00				
All therms	\$0.33371	\$0.00000	\$0.33371	\$0.59787	\$0.93158	(\$0.07766)	\$0.85392	\$0.25605				
Large General Service - Schedule 111												
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				
Interruptible Service - Schedul	<u>e 131</u>											
Usage Charge:												
All Therms	\$0.20379	\$0.00000	\$0.20379	\$0.36885	\$0.57264		\$0.57264	\$0.20379				
Transportation Service - Scheo												
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