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BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION)	
OF AVISTA CORPORATION FOR)	CASE NO. AVU-E-23-01
AUTHORITY TO INCREASE ITS RATES)	AVU-G-23-01
AND CHARGES FOR ELECTRIC AND)	
NATURAL GAS SERVICE TO ELECTRIC)	
AND NATURAL GAS CUSTOMERS IN)	STIPULATION AND SETTLEMENT
THE STATE OF IDAHO)	
_____)	

This Stipulation and Settlement (“Stipulation”) is entered into by and among Avista Corporation, doing business as Avista Utilities (“Avista” or “Company”), the Staff of the Idaho Public Utilities Commission (“Staff”), Clearwater Paper Corporation (“Clearwater”), Idaho Forest Group, LLC (“Idaho Forest”), and Walmart Inc. These entities are collectively referred to as the “Settling Parties” and singularly as a “Settling Party.” The remaining parties, the Idaho Conservation League / NW Energy Coalition (“ICL/NWEC”), do not join in the Settlement. The Settling Parties understand this Stipulation is subject to approval by the Idaho Public Utilities Commission (“IPUC” or the “Commission”).

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I. INTRODUCTION

1. The terms and conditions of this Stipulation are set forth herein. The Settling Parties agree that this Stipulation represents a fair, just, and reasonable compromise of all the issues raised in the proceeding, is in the public interest, and its acceptance by the Commission represents a reasonable resolution of the multiple issues identified in this case. The Settling Parties, therefore, recommend that the Commission, in accordance with RP 274, approve the Stipulation and all of its terms and conditions without material change or condition.

II. BACKGROUND

2. On February 1, 2023, Avista filed an Application with the Commission for authority to increase revenue effective September 1, 2023, and September 1, 2024, for electric and natural gas service in Idaho. The Company proposed a “Two-Year Rate Plan” with an increase in electric base revenue of \$37.5 million or 13.6% for “Rate Year 1”, and \$13.2 million or 4.2% for “Rate Year 2”.¹ With regard to natural gas, the Company proposed an increase in base revenue of \$2.8 or 6.0% for “Rate Year 1”, and \$120,000 or 0.3% for “Rate Year 2”. By Order No. 35684, dated February 21, 2023, the Commission provided Notice of the Application and set an intervention deadline for interested persons and parties to intervene in the case.

3. Petitions to intervene in this proceeding were filed by Clearwater, Idaho Forest, Walmart Inc., and ICL/NWEC. The Commission granted these interventions in IPUC Order Nos. 35704, 35713 and 35719.

4. A settlement conference was noticed and held on June 1, 2023. All Parties attended, whether in person or virtually. As a compromise of positions in this case, and for other consideration as set forth below, the Settling Parties agree to the following terms:

¹ “Rate Year 1” is defined as September 1, 2023 through August 31, 2024. “Rate Year 2” is defined as September 1, 2024 through August 31, 2025.

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III. TERMS OF THE STIPULATION AND SETTLEMENT

5. Overview of Settlement and Revenue Requirement. The Settling Parties agree that Avista should be allowed to implement revised tariff schedules designed to increase annual base electric revenues by \$22,134,000, or 8.03%, effective September 1, 2023, and increase base revenues by \$4,305,000, or 1.37%, effective September 1, 2024. For natural gas, the Settling Parties agree that Avista should be allowed to increase natural gas base revenue by \$1,252,000, or 2.71%, effective September 1, 2023, and increase base revenues \$3,000, or 0.01%, effective September 1, 2024.

6. Cost of Capital. The Settling Parties agree to a 9.4 percent return on equity, with a 50.0 percent common equity ratio. The capital structure and resulting rate of return is as set forth below:

Component	Capital Structure	Cost	Weighted Cost
Total Debt	50.00%	4.97%	2.49%
Common Equity	50.00%	9.40%	4.70%
Total	100.00%		7.19%

A. ELECTRIC REVENUE REQUIREMENT

7. Overview of Electric Revenue Requirement (September 1, 2023) [Rate Year 1]. Below is a summary table and descriptions of the electric revenue requirement components agreed to by the Settling Parties, effective September 1, 2023:

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SUMMARY TABLE OF ADJUSTMENTS TO ELECTRIC REVENUE REQUIREMENT EFFECTIVE SEPTEMBER 1, 2023 (000s of Dollars)		
	Revenue Requirement	Rate Base
Amount as Filed:	\$ 37,462	\$ 1,034,938
Adjustments:		
a.) Cost of Capital	\$ (5,343)	
b.) Remove 2024 AMA Capital Additions	\$ (3,051)	\$ (17,554)
c.) Revise Wildfire Deferral Amortizations	\$ (2,062)	
d.) Remove Officer Incentives and 2023 Officer Labor Increases	\$ (418)	
e.) Remove 2024 Union and Non-Union Labor Increases	\$ (516)	
f.) Update Regulatory Assessment Fee and Conversion Factor	\$ (4)	
g.) Remove Pro Forma 401K Expenses	\$ (41)	
h.) Remove Escalated Miscellaneous O&M Expense	\$ (2,560)	
i.) Remove Pro Forma WRAP Expenses	\$ (121)	
j.) Restate Net Pro Forma Power Supply Expense	\$ (500)	
k.) Adjust Pro Forma Insurance Expense	\$ (298)	
l.) Miscellaneous Adjustments: Board of Director expenses, Fee Free expense adjustment, cell phone savings, O&M expense, removal of Sandpoint Weatherization loans and reclassification of other administrative and general expenses.	\$ (414)	\$ (59)
Adjusted Amounts Effective September 1, 2021	\$ 22,134	\$ 1,017,325

- a. Cost of Capital. As previously described (see ¶6 above). This adjustment reduces the overall revenue requirement by \$5.343 million.
- b. Remove 2024 AMA Capital Additions. This adjustment removes the Company's capital additions beyond August 31, 2023, included by the Company for Rate Year 1, reflecting only plant investment prior to the September 1, 2023, effective date. This adjustment decreases the overall revenue requirement by \$3.051 million and reduces net rate base by \$17.554 million.
- c. Revise Wildfire Deferral Amortizations. This adjustment revises the Company's proposed amortization of its two Wildfire Regulatory Deferred Asset balances: 1) Wildfire Resiliency Plan Expense Deferral and 2) Wildfire Expense Balancing Account deferral, for the period July 1, 2020 through September 30, 2022 of \$8.2 million, from a two (2) year amortization to a four (4) year amortization. This adjustment reduces the

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overall revenue requirement by \$2.062 million. See Wildfire Balancing Account discussion at ¶13 below.

- d. Remove Officer Incentives and 2023 Officer Labor. Reflects the removal of officer incentives and 2023 incremental officer labor proposed by the Company. This adjustment decreases the overall revenue requirement by \$418,000.
- e. Remove 2024 Union and Non-Union Labor Increases. This adjustment removes 2024 union and non-union labor increases included by the Company, reflecting 2023 labor increases for union and non-union employees. This adjustment decreases the overall revenue requirement by \$516,000.
- f. Update Regulatory Assessment Fee and Conversion Factor. This adjustment reflects the April 2023 adjusted IPUC Regulatory Assessment Fee, per Order No. 35743, of 0.001982, and the impact on the Company's Conversion Factor. This adjustment decreases the overall revenue requirement by \$4,000.
- g. Remove Pro Forma 401K expenses. This adjustment removes certain pro formed 401K expenses, leaving those actual 401K expenses per the filed historical test period. This adjustment decreases the overall revenue requirement by \$41,000.
- h. Remove Escalated Miscellaneous O&M Expenses. This adjustment removes the escalated O&M expense pro formed by the Company. This adjustment decreases the overall revenue requirement by \$2.56 million.
- i. Remove Pro Forma WRAP Expenses. This adjustment removes the pro formed Western Regional Adequacy Program (WRAP) expenses included by the Company. This adjustment decreases the overall revenue requirement by \$121,000.

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- j. Restate Net Power Supply Expense. This adjustment revises net power supply costs as discussed below, decreasing the overall revenue requirement by \$500,000. See Power Cost Adjustment (PCA) discussion at ¶11 below.
- i. Authorized Net Power Supply. The Settling Parties agree to leave system net power supply expense as approved in Case No. AVU-E-21-01 totaling \$149,279,000, adjusted to reflect items ii. and iii below, resulting in a revised system net power supply expense of \$177,585,000. Idaho's share of net power supply costs reflects a production and transmission (P/T) ratio of 34.47%.
- ii. Palouse and Rattlesnake Flat Wind. The Settling Parties agree to include the Palouse Wind² and Rattlesnake Flat Wind³ Power Purchase Agreements ("PPA") in base rates at 90%. 90% of actual net power costs for these projects will then be compared to this 90% base amount to calculate the base-to-actual difference that will be reflected in the PCA mechanism. This adjustment increases system net power supply expense \$29,313,000.
- iii. Remove Columbia Basin Hydro Transmission Costs. Remove cost of Columbia Basin Hydro Transmission costs. This adjustment decreases system net power supply expense by \$1,007,000. See PCA discussion at ¶11 below.
- k. Pro Forma Insurance Expense. This adjustment reduces pro formed insurance expense for certain escalated assumptions used to calculate Rate Year 1 insurance expense

² The Palouse Wind PPA is a 30-year contract that was executed in 2011 by the Company who purchases all of its output (105 MW nameplate capacity) and environmental attributes. The project began commercial operation in December 2012.

³ The Rattlesnake Flat Wind PPA is a 20-year contract which consists of 50 Siemen's S-129 2.9 MW wind turbines with a total capacity of approximately 145 MW's. The project began commercial operation in December 2020.

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levels. This adjustment decreases the overall revenue requirement by \$298,000. See Insurance Balancing Account discussion at ¶15 below.

1. Miscellaneous Adjustments. Reflects the net change in operating expenses related to:
1) removing Board of Director expenses and fees (\$242,000); 2) including cell phone savings (\$36,000); 3) removing pro forma Fee Free expense (\$27,000); 4) removal of historical Sandpoint Weatherization loans⁴ (\$5,000 expense and \$59,000 rate base); and removal of other miscellaneous transmission O&M expenses associated with the Company's Wildfire Open Access Transmission Tariff (\$102,000) and A&G expenses (\$2,000). The net effect of this adjustment decreases the overall revenue requirement by \$414,000 and rate base by \$59,000.

8. Overview of Electric Revenue Requirement (September 1, 2024) [Rate Year 2].

Below is a summary table and descriptions of the incremental electric revenue requirement components agreed to by the Settling Parties effective September 1, 2024:

⁴ Sandpoint weatherization loans relate to weatherization and DSM investment included in rate base (FERC account 124.350). Beginning in July 1994, accumulation of allowance for funds used to conserve energy (AFUCE) ceased on electric DSM and full amortization began on the balance based on the measure lives of the investment. Beginning in 1995, the amortization rates were accelerated to achieve a 14-year weighted average amortization period, which was completed in 2010. Remaining as an Idaho rate base item is the weatherization loan balance of approximately \$59,000.

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Table No. 2

EFFECTIVE SEPTEMBER 1, 2024		
(000s of Dollars)		
	Revenue Requirement	Rate Base
Rate Base Amount Effective September 1, 2023		\$ 1,017,325
Incremental Revenue Adjustment to September 1, 2023 Rate Change (see Table No. 1):		
a.) Add Incremental 2023/2024 Related Capital and Expenses:		
i. AMA 2024 Capital Additions	\$ 4,888	\$ 17,554
ii. Property Tax Expense	\$ 706	
iii. 2024 Union Labor Increase	\$ 410	
iv. Employee Benefits	\$ 255	
v. 2024 Growth Revenue	\$ (1,939)	
vi. Revise Colstrip/CS2 Major Maintenance Expense	\$ 247	
vii. Remove Expiring Fee Free Amortization Expense	\$ (97)	
viii. Miscellaneous Other Expense Offsets	\$ (165)	
September 1, 2024 Incremental Revenue Adjustment and Rate Base Amount (above September 1, 2023 Rate Change - see Table No. 1)	\$ 4,305	\$ 1,034,879

a. Add Incremental 2023/2024 Related Capital and Expenses to Rate Year 2
(incremental above Rate Year 1).

- i. AMA 2024 Capital Additions. Includes capital additions from September 1, 2023 through August 31, 2024 on an AMA basis, prior to the Rate Year 2 September 1, 2024, effective date. This adjustment increases the overall revenue requirement by \$4.888 million and increases net rate base by \$17.554 million.
- ii. Property Tax Expense. Includes incremental property tax expense above Rate Year 1 levels, associated with 2023 capital additions. This adjustment increases the overall revenue requirement by \$706,000.
- iii. 2024 Union Labor Increases. Includes the 2024 union annualized labor increases. This adjustment increases the overall revenue requirement by \$410,000.

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- iv. Employee Benefits. Includes 2024 incremental employee benefit expenses above Rate Year 1 levels. This adjustment increases the overall revenue requirement by \$255,000.
- v. 2024 Growth Revenue. Reflects the 2024 incremental revenue associated with 2024 growth capital, matching the inclusion of 2024 capital investment. This adjustment decreases the overall revenue requirement by \$1,939,000.
- vi. Colstrip/CS2 Major Maintenance. Revises the Colstrip/CS2 Major Maintenance expense level included in Rate Year 1 to reflect the revised expense for Rate Year 2. This adjusts maintenance expense to one-third of each amount deferred for calendar years 2022 through 2024. This adjustment increases the overall revenue requirement by \$247,000.
- vii. Fee Free Expense. Reflects the removal of the expiring Fee Free Amortization and expense at August 31, 2024. This adjustment decreases the overall revenue requirement by \$97,000.
- viii. Miscellaneous O&M Expense. Reflects an agreed-to reduction of O&M expense. This adjustment decreases the overall revenue requirement by \$165,000.

B. NATURAL GAS REVENUE REQUIREMENT

9. Overview of Natural Gas Revenue Requirement (September 1, 2023) [Rate Year

1]. Below is a summary table and descriptions of the natural gas revenue requirement components agreed to by the Settling Parties effective September 1, 2023:

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Table No. 3

SUMMARY TABLE OF ADJUSTMENTS TO NATURAL GAS REVENUE REQUIREMENT EFFECTIVE SEPTEMBER 1, 2023 (000s of Dollars)		
	Revenue Requirement	Rate Base
Amount as Filed:	\$ 2,771	\$ 206,562
Adjustments:		
a.) Cost of Capital	\$ (1,066)	
b.) Remove 2024 AMA Capital Additions	\$ (142)	\$ (2,978)
c.) Remove Officer Incentives and 2023 Officer Labor Increases	\$ (98)	
d.) Remove 2024 Union and Non-Union Labor Increases	\$ (115)	
e.) Update Regulatory Assessment Fee and Conversion Factor	\$ (1)	
f.) Remove Pro Forma 401K Expenses	\$ (10)	
g.) Miscellaneous Adjustments: Board of Director expenses, Fee Free expenses, cell phone savings, and injuries and damages expenses.	\$ (87)	
Adjusted Amounts Effective September 1, 2023	\$ 1,252	\$ 203,584

- a. Cost of Capital. As previously described (see ¶6 above). This adjustment reduces the overall revenue requirement by \$1.066 million.
- b. Remove 2024 AMA Capital Additions. This adjustment removes the Company's capital additions beyond August 31, 2023, included by the Company for Rate Year 1, reflecting only plant investment prior to the September 1, 2023, effective date. This adjustment decreases the overall revenue requirement by \$142,000 and reduces net rate base by \$2.978 million.
- c. Remove Officer Incentives and 2023 Officer Labor. Reflects the removal of officer incentives and 2023 incremental officer labor proposed by the Company. This adjustment decreases the overall revenue requirement by \$98,000.
- d. Remove 2024 Union and Non-Union Labor Increases. This adjustment removes 2024 union and non-union labor increases included by the Company, reflecting 2023 labor increases for union and non-union employees. This adjustment decreases the overall revenue requirement by \$115,000.

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- e. Update Regulatory Assessment Fee and Conversion Factor. This adjustment reflects the April 2023 adjusted IPUC Regulatory Assessment Fee, per Order No. 35743, of .001982, and the impact on the Company's Conversion Factor. This adjustment decreases the overall revenue requirement by \$1,000.
- f. Remove Pro Forma 401K expenses. This adjustment removes certain pro formed 401K expenses, leaving those actual 401K expenses per the filed historical test period. This adjustment decreases the overall revenue requirement by \$10,000.
- g. Miscellaneous Adjustments. Reflects the net change in operating expenses related to: 1) removing Board of Director expenses and fees (\$60,000); 2) including cell phone savings (\$6,000); 3) removing pro forma Fee Free expense (\$18,000); and 4) injuries and damages 6-year average expense (\$3,000). The net effect of this adjustment decreases the overall revenue requirement by \$87,000.
10. Overview of Natural Gas Revenue Requirement (September 1, 2024) [Rate Year

2]. Below is a summary table and descriptions of the incremental Natural Gas revenue requirement components agreed to by the Settling Parties effective September 1, 2024:

Table No. 4

SUMMARY TABLE OF ADJUSTMENTS TO NATURAL GAS REVENUE REQUIREMENT EFFECTIVE SEPTEMBER 1, 2024 (000s of Dollars)			
		<u>Revenue Requirement</u>	<u>Rate Base</u>
Rate Base Amount Effective September 1, 2024			\$ 203,584
Incremental Revenue Adjustment to September 1, 2023 Rate Change (see Table No. 1):			
a.)	Add <u>Incremental</u> 2023/2024 Related Capital and Expenses:		
i.	AMA 2024 Capital Additions	\$ 823	\$ 2,978
ii.	Property Tax Expense	\$ (18)	
iii.	2024 Union Labor Increase	\$ 93	
iv.	Employee Benefits	\$ 61	
v.	2024 Growth Revenue	\$ (798)	
vi.	Remove Expiring Fee Free Amortization Expense	\$ (158)	
September 1, 2024 Incremental Revenue Adjustment and Rate Base Amount (above September 1, 2023 Rate Change - see Table No. 1)		\$ 3	\$ 206,562

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- a. Add Incremental 2023/2024 Related Capital and Expenses to Rate Year 2 (incremental above Rate Year 1).
- i. AMA 2024 Capital Additions. Includes capital additions from September 1, 2023 through August 31, 2024 on an AMA basis, prior to the Rate Year 2 September 1, 2024, effective date. This adjustment increases the overall revenue requirement by \$823,000 and increases net rate base by \$2.978 million.
 - ii. Property Tax Expense. Includes the incremental change (reduction) in property tax expense in Rate Year 2 versus Rate Year 1 levels. This adjustment decreases the overall revenue requirement by \$18,000.
 - iii. 2024 Union Labor Increases. Includes the 2024 union annualized labor increases. This adjustment increases the overall revenue requirement by \$93,000.
 - iv. Employee Benefits. Includes 2024 incremental employee benefit expenses above Rate Year 1 levels. This adjustment increases the overall revenue requirement by \$61,000.
 - v. 2024 Growth Revenue. Reflects the 2024 incremental revenue associated with 2024 growth capital, matching the inclusion of 2024 capital investment. This adjustment decreases the overall revenue requirement by \$798,000.
 - vi. Fee Free Expense. Reflects the removal of the expiring Fee Free Amortization and expense at August 31, 2024. This adjustment decreases the overall revenue requirement by \$158,000.

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C. OTHER SETTLEMENT COMPONENTS

11. PCA Authorized Level of Expense. The new level of power supply revenues, expenses, retail load, and Load Change Adjustment Rate resulting from the September 1, 2023, settlement revenue requirement for purposes of the monthly PCA mechanism calculations are detailed in Appendix A. The Settling Parties agree to the following:

- i. Authorized Net Power Supply. The Settling Parties agree to leave system power supply expense as approved in Case No. AVU-E-21-01 totaling \$149,279,000 (Power Supply), adjusted to reflect these items: (a.) 90% Palouse Wind and Rattlesnake Flat Wind; and (b.) Remove Columbia Basin Hydro Transmission Project, discussed below, resulting in a revised system net power supply expense of \$177,585,000.
 - a. Palouse and Rattlesnake Flat Wind. As noted in ¶ 7. j. ii. above, the Settling Parties agree to include the Palouse Wind and Rattlesnake Flat Wind Power PPA in base rates at 90%. 90% of actual net power costs for these projects will then be compared to this 90% base amount to calculate the base-to-actual difference that will be reflected in the PCA mechanism. This adjustment increases system net power supply expense \$29,313,000.
 - b. Remove Columbia Basin Hydro Transmission Costs. As noted in ¶ 7. j. iii. above, the Settling Parties agree to remove the cost of Columbia Basis Hydro Transmission costs. This adjustment decreases system net power supply expense by \$1,007,000.

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- ii. Authorized Transmission Revenues. The Settling Parties agree to leave system transmission revenues as approved in Case No. AVU-E-21-01 totaling \$23,471,000.
- iii. Adjust Columbia Basin and Chelan 2023 – 2033 Contracts. The Settling Parties agree that the actual cost of the Chelan and the Columbia Basin contracts will be included in the PCA using the lower of market cost or contract cost, with the PCA description and methodology as follows:
 - a. Avista agrees to protect Idaho customers against its executed contracts resulting from the 2022 All-Source RFP with Columbia Basin Hydro (CBH) and Chelan Public Utility District (Chelan), from the potential of costs of each contract being higher than the spot-market value of power. Avista will ensure the cost of each contract does not exceed the time-valued delivery of power calculated on a daily basis using the on and off-peak prices at the Mid-Columbia trading hub, as reported by the Intercontinental Exchange's on- and off-peak firm energy indices. The Settling Parties agree to meet and confer to determine a calculation method prior to the Company filing its 2024 PCA application.
 - b. Avista will recover some or all of the approximately \$1.007 million annual cost of Columbia Basin Hydro transmission not included in base rates to the extent that market prices are higher than the Columbia Basin Hydro generation contract price as determined in 11.iii.a. above. The Settling Parties agree to meet and confer to

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determine the calculation method prior to the Company filing its 2024 PCA.

12. Electric and Natural Gas Fixed Cost Adjustment Mechanisms Authorized Base.

The new level of baseline values for the electric and natural gas Fixed Cost Adjustment Mechanism (FCA) resulting from the September 1, 2023 and September 1, 2024, settlement revenue requirements are detailed as follows:

- Appendix B – September 1, 2023 Electric FCA Base
- Appendix C – September 1, 2024 Electric FCA Base
- Appendix D – September 1, 2023 Natural Gas FCA Base
- Appendix E – September 1, 2024 Natural Gas FCA Base

13. Wildfire Balancing Account. The Settling Parties agree to revise the two-way Wildfire O&M Expense Balancing Account authorized “base” level to \$4.367 million annually, effective September 1, 2023. The incremental balance deferred, beyond the existing deferred balance as of September 30, 2022 being amortized over a 4-year period in this proceeding (see ¶7 c. above), will be included for review and recovery in future general rate cases.

14. Wildfire Resiliency Plan. The Settling Parties agree to the following Wildfire Resiliency Plan (“WRP”) changes:

(a) For the Distribution Risk Tree program, the Company will have a third party conduct a study, within a year of Commission Order, to see what the most efficient vegetation management cycle should be in their service area (i.e., 2- or 3-year cycles).

(b) The Company will develop a formal process for Undergrounding Distribution Lines related to the WRP to include project criteria, a selection process, and cost-benefit analysis for completed and future undergrounding distribution line projects related to wildfire mitigation prior to the Company’s next general rate case.

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(c) The Company will develop process guidelines, including a least-cost least-risk analysis, to evaluate pilot projects and to convert them to full programs within a year of a Commission Order.

(d) The Company will detail all relationships (such as BLM and Forest Service) it has that may benefit the wildfire mitigation program, contribute to program costs, or provide cost sharing opportunities in its WRP.

(e) The Company will detail all funding alternatives and sources it pursued in its WRP and provide an analysis and a comparison of alternatives it considered for each pilot, project, or program when it requests recovery for these costs, including, among other sources, any available funding from current or future federal infrastructure funds.

(f) The Company will file a copy of each version of its WRP with the Commission.

15. Insurance Expense Balancing Account. The Settling Parties agree to a two-way Insurance Expense Balancing Account to defer the difference in actual insurance expense, up or down, from the authorized “base” level of insurance expense included of \$4.009 million for electric and \$714,000 for natural gas, effective September 1, 2023. The balance in the deferral will be included for review and recovery in future regulatory proceedings.

16. Regulatory Amortizations. The Settling Parties agree to the Regulatory Amortizations as filed by the Company⁵, with the exception of the Wildfire Deferral amortizations (i.e. Wildfire Resiliency Plan Deferred Expense and Wildfire Expense Balancing Account deferred expense), which the Settling Parties agree to revise from a two-year amortization to a four-year amortization, as discussed at ¶7 c. above.

⁵ The Regulatory amortizations are discussed in the direct testimony of Ms. Schultz at pages 38, 41 - 46 and 48.

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17. Revenue Normalization Adjustments. The Settling Parties agree to the test year revenue normalization adjustments, as included by the Company in its as-filed case, inclusive of the change to 20-year rolling average “normal” weather and monthly regression factors.

18. Depreciation Rates. The Settling Parties agree to the depreciation rates, as included by the Company in its as-filed case, for purposes of the agreed-to depreciation expense included in the Company’s filing and agreed to by the Settling Parties in this settlement.⁶ The depreciation rates as-filed by the Company in this proceeding include the proposed depreciation rates per the Company’s updated Depreciation Application in Case Nos. AVU-E-23-02 and AVU-G-23-02, requesting approval for its proposed change to electric and natural gas book depreciation rates.⁷ To the extent depreciation rates included in this general rate case, or the effective date of approved depreciation rates (i.e. September 1, 2023), as proposed by the Company, vary from the depreciation rates or effective date ultimately approved in Case Nos. AVU-E-23-02 and AVU-G-23-02, the Company will defer the difference in depreciation expense included and approved in this case, versus the actual depreciation expense approved per Case Nos. AVU-E-23-02 and AVU-G-23-02 on a monthly basis, for review and recovery or return to customers in a future general rate case.

D. COST OF SERVICE/RATE SPREAD/RATE DESIGN

19. Cost of Service/Rate Spread (Base Rate Changes). The Settling Parties do not agree on any particular cost of service methodology. In recognition, however, that certain rate schedules are generally above their relative cost of service, the Settling Parties agree that Schedule 25P

⁶ Inclusion of the updated (proposed) depreciation study depreciation rates in this proceeding results in an overall decrease in electric and natural gas annual depreciation expense from existing depreciation expense levels.

⁷ The Company also requested that the Commission approve deferred accounting treatment if allocated depreciation rates are not approved by all jurisdictions prior to September 1, 2023, resulting in a difference between allocated depreciation expense included in Case Nos. AVU-E-23-01 and AVU-G-23-01, and allocated depreciation expense ultimately approved in the Depreciation Case Nos. AVU-E-23-02 and AVU-G-23-02.

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should receive 35% of the overall percentage base rate changes. Schedules 1, 21/22 and 31/32 should receive 130% of the overall percentage base rate changes and the remaining revenue requirement will be spread to Schedules 11/12, 25, and Street and Area Lights. For natural gas, the Settling Parties agreed to apply the margin increase on September 1, 2023 and September 1, 2024 solely to Schedule 101.

20. Rate Design. The Settling Parties agree to the rate design changes⁸ proposed by the Company in Mr. Miller's direct testimony for the September 1, 2023, and September 1, 2024, base rate increases with two exceptions. The basic charge for Schedule 31/32 will increase from \$13.00 to \$18.00 in Rate Year 1 and from \$18.00 to \$20.00 in Rate Year 2. Also, the primary voltage discount will increase from \$0.20 per kW to \$0.30 per kW in Rate Year 1, and from \$0.30 per kW to \$0.40 per kW in Rate Year 2 for all applicable rate schedules. Appendix F provides a summary of the current and revised rates and charges (as per the Settlement) for electric and natural gas service.

21. Resulting Percentage Change by Electric Service Schedule. The following tables reflect the agreed-upon percentage change by schedule for electric service:

Effective September 1, 2023 (Rate Year 1)

<u>Rate Schedule</u>	<u>Increase in Base Revenue</u>	<u>Increase in Billing Revenue</u>
Residential Schedule 1	10.4%	11.8%
General Service Schedules 11/12	2.9%	3.0%
Large General Service Schedules 21/22	10.4%	10.8%
Extra Large General Service Schedule 25	2.9%	3.0%
Clearwater Paper Schedule 25P	2.8%	2.9%
Pumping Service Schedules 31/32	10.4%	10.9%
Street & Area Lights Schedules 41-48	<u>2.9%</u>	<u>2.9%</u>
Overall	<u>8.0%</u>	<u>8.7%</u>

⁸ This includes an increase in the residential basic charge from \$7.00 to \$15.00 in Rate Year 1 and \$15.00 to \$20.00 in Rate Year 2, for both electric and natural gas.

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Effective September 1, 2024 (Rate Year 2)

<u>Rate Schedule</u>	<u>Increase in Base Revenue</u>	<u>Increase in Billing Revenue</u>
Residential Schedule 1	1.9%	2.1%
General Service Schedules 11/12	0.4%	0.5%
Large General Service Schedules 21/22	1.9%	1.9%
Extra Large General Service Schedule 25	0.4%	0.5%
Clearwater Paper Schedule 25P	0.5%	0.5%
Pumping Service Schedules 31/32	1.9%	2.0%
Street & Area Lights Schedules 41-48	<u>0.4%</u>	<u>0.4%</u>
Overall	<u>1.4%</u>	<u>1.6%</u>

22. Resulting Percentage Increase by Natural Gas Service Schedule. The following tables reflect the agreed-upon percentage increase by schedule for natural gas service:

Effective September 1, 2023 (Rate Year 1)

<u>Rate Schedule</u>	<u>Increase in Margin Revenue</u>	<u>Increase in Billing Revenue</u>
General Service Schedule 101	3.3%	1.6%
Large General Service Schedules 111/112	0.0%	0.0%
Interrupt. Sales Service Schedules 131/132	0.0%	0.0%
Transportation Service Schedule 146	<u>0.0%</u>	<u>0.0%</u>
Overall	<u>2.7%</u>	<u>1.2%</u>

Effective September 1, 2024 (Rate Year 2)

<u>Rate Schedule</u>	<u>Increase in Margin Revenue</u>	<u>Increase in Billing Revenue</u>
General Service Schedule 101	0.01%	0.00%
Large General Service Schedules 111/112	0.00%	0.00%
Interrupt. Sales Service Schedules 131/132	0.00%	0.00%
Transportation Service Schedule 146	<u>0.00%</u>	<u>0.00%</u>
Overall	<u>0.01%</u>	<u>0.00%</u>

23. Primary Voltage Discount – Avista agrees to conduct a Primary Voltage Discount study prior to its next general rate case filing. The purpose of the study will be to inform the proper Primary Voltage Discount levels in the Company’s next general rate case.

ATTACHMENT 1

24. Schedule 111 Rate Design – Avista agrees to evaluate the rate design of Schedule 111, including the minimum charge level, and include any changes or modification in its next general rate case filing.

IV. OTHER GENERAL PROVISIONS

25. The Settling Parties agree that this Stipulation represents a compromise of the positions of the Settling Parties in this case. As provided in RP 272, other than any testimony filed in support of the approval of this Stipulation, and except to the extent necessary for a Settling Party to explain before the Commission its own statements and positions with respect to the Stipulation, all statements made and positions taken in negotiations relating to this Stipulation shall be confidential and will not be admissible in evidence in this or any other proceeding, unless all Settling Parties to the negotiation agree to the contrary in writing.

26. The Settling Parties submit this Stipulation to the Commission and recommend approval in its entirety pursuant to RP 274. Settling Parties shall support this Stipulation before the Commission, and no Settling Party shall appeal a Commission Order approving the Stipulation or an issue resolved by the Stipulation. If this Stipulation is challenged by any person not a party to the Stipulation, the Settling Parties to this Stipulation reserve the right to file testimony, cross-examine witnesses and put on such case as they deem appropriate to respond fully to the issues presented, including the right to raise issues that are incorporated in the settlement terms embodied in this Stipulation. Notwithstanding this reservation of rights, the Settling Parties to this Stipulation agree that they will continue to support the Commission's adoption of the terms of this Stipulation.

27. If the Commission rejects any part or all of this Stipulation or imposes any additional material conditions on approval of this Stipulation, each Settling Party reserves the right, upon written notice to the Commission and the other Parties to this proceeding, within 14 days of

ATTACHMENT 1

the date of such action by the Commission, to withdraw from this Stipulation. In such case, no Settling Party shall be bound or prejudiced by the terms of this Stipulation, and each Settling Party shall be entitled to seek reconsideration of the Commission's order, file testimony as it chooses, cross-examine witnesses, and do all other things necessary to put on such case as it deems appropriate. In such case, the Settling Parties immediately will request the prompt reconvening of a prehearing conference for purposes of establishing a procedural schedule for the completion of the case, in accordance with law.

28. The Settling Parties agree that this Stipulation is in the public interest and that all of its terms and conditions are fair, just and reasonable.

29. No Settling Party shall be bound, benefited or prejudiced by any position asserted in the negotiation of this Stipulation, except to the extent expressly stated herein, nor shall this Stipulation be construed as a waiver of the rights of any Settling Party unless such rights are expressly waived herein. Execution of this Stipulation shall not be deemed to constitute an acknowledgment by any Settling Party of the validity or invalidity of any particular method, theory or principle of regulation or cost recovery. No Settling Party shall be deemed to have agreed that any method, theory or principle of regulation or cost recovery employed in arriving at this Stipulation is appropriate for resolving any issues in any other proceeding in the future. No findings of fact or conclusions of law other than those stated herein shall be deemed to be implicit in this Stipulation.

30. The obligations of the Settling Parties under this Stipulation are subject to the Commission's approval of this Stipulation in accordance with its terms and conditions and upon such approval being upheld on appeal, if any, by a court of competent jurisdiction.


31. This Stipulation may be executed in counterparts and each signed counterpart shall constitute an original document.

ATTACHMENT 1

DATED this 14th day of June, 2023.

Avista Corporation

Idaho Public Utilities Commission Staff

By: 
David J. Meyer
Attorney for Avista Corporation

By: _____
Chris Burdin
Deputy Attorney General

Clearwater Paper Corporation

Idaho Forest Group LLC

By: _____
Peter Richardson
Attorney for Clearwater Paper
Corporation

By: _____
Andrew Moratzka
Attorney for Idaho Forest Group LLC

Walmart, Inc.

By: _____
Justina A. Caviglia
Attorney for Walmart Inc.

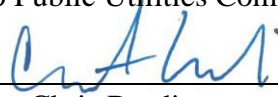
ATTACHMENT 1

DATED this ____ day of June, 2023.

Avista Corporation

By: _____
David J. Meyer
Attorney for Avista Corporation

Idaho Public Utilities Commission Staff

By:  _____
Chris Burdin
Deputy Attorney General

Clearwater Paper Corporation

By: _____
Peter Richardson
Attorney for Clearwater Paper
Corporation

Idaho Forest Group LLC

By: _____
Andrew Moratzka
Attorney for Idaho Forest Group LLC

Walmart, Inc.

By: _____
Justina A. Caviglia
Attorney for Walmart Inc.

ATTACHMENT 1

DATED this ____ day of June, 2023.

Avista Corporation

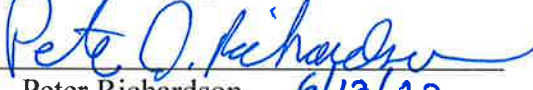
Idaho Public Utilities Commission Staff

By: _____
David J. Meyer
Attorney for Avista Corporation

By: _____
Chris Burdin
Deputy Attorney General

Clearwater Paper Corporation

Idaho Forest Group LLC

By:  _____
Peter Richardson *6/13/23*
Attorney for Clearwater Paper
Corporation

By: _____
Andrew Moratzka
Attorney for Idaho Forest Group LLC

Walmart, Inc.

By: _____
Justina A. Caviglia
Attorney for Walmart Inc.

ATTACHMENT 1

DATED this 13th day of June, 2023.

Avista Corporation

Idaho Public Utilities Commission Staff

By: _____
David J. Meyer
Attorney for Avista Corporation

By: _____
Chris Burdin
Deputy Attorney General

Clearwater Paper Corporation

Idaho Forest Group LLC

By: _____
Peter Richardson
Attorney for Clearwater Paper
Corporation

By:  _____
Andrew Moratzka
Attorney for Idaho Forest Group LLC

Walmart, Inc.

By: _____
Justina A. Caviglia
Attorney for Walmart Inc.

ATTACHMENT 1

DATED this ____ day of June, 2023.

Avista Corporation

Idaho Public Utilities Commission Staff

By: _____
David J. Meyer
Attorney for Avista Corporation

By: _____
Chris Burdin
Deputy Attorney General

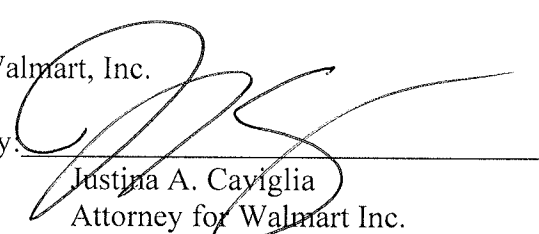
Clearwater Paper Corporation

Idaho Forest Group LLC

By: _____
Peter Richardson
Attorney for Clearwater Paper
Corporation

By: _____
Andrew Moratzka
Attorney for Idaho Forest Group LLC

Walmart, Inc.

By:  _____
Justina A. Caviglia
Attorney for Walmart Inc.

APPENDIX A

ATTACHMENT 1

**Avista Corp
PCA Authorized Expense and Retail Sales (Annual)**

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

PCA Authorized Power Supply Expense - System Numbers (1)

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

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

PCA Authorized Idaho Retail Sales (4)

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

2023 Load Change Adjustment Rate (5) \$24.41/MWh
 2024 Load Change Adjustment Rate (5) \$24.50/MWh

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

APPENDIX B

ATTACHMENT 1

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

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

ATTACHMENT 1

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

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

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

ATTACHMENT 1

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)	(l)	(m)	(n)	(o)		
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	1,280,883,108	
4	- % of Annual Total	% of Total	11.97%	9.83%	9.17%	7.85%	6.58%	6.32%	8.21%	7.63%	5.66%	6.89%	9.00%	10.91%	100.00%	
5																
6	<u>Non-Residential*</u>															
7	- Weather-Normalized kWh Sales	Monthly Test Year	94,053,160	91,475,845	95,004,030	88,788,454	80,609,374	83,636,291	92,029,559	94,293,082	84,840,236	87,445,019	85,502,343	98,054,076	1,075,731,469	
8	- % of Annual Total	% of Total	8.74%	8.50%	8.83%	8.25%	7.49%	7.77%	8.56%	8.77%	7.89%	8.13%	7.95%	9.12%	100.00%	
9																
10																
11	Monthly Fixed Cost Adjustment Revenue Per Customer ("RPC")															
12	<u>For Test Year Existing Customers</u>															
13	<u>Residential</u>															
14	- Fixed Cost Adj. Revenue per Customer	Page 2												\$	839.43	
15	- Monthly Fixed Cost Adj. Revenue per Customer	(4) x (14)	\$ 100.46	\$ 82.48	\$ 76.97	\$ 65.86	\$ 55.23	\$ 53.01	\$ 68.95	\$ 64.01	\$ 47.47	\$ 57.85	\$ 75.55	\$ 91.58	\$ 839.43	
16																
17	<u>Non-Residential*</u>															
18	- Fixed Cost Adj. Revenue per Customer	Page 2												\$	2,601.69	
19	- 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	\$ 2,601.69	
20																
21																
22	<u>For New Customers</u>															
23	<u>Residential</u>															
24	- Fixed Cost Adj. Revenue per Customer	Page 2												\$	525.42	
25	- 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	\$ 525.42	
26																
27	<u>Non-Residential*</u>															
28	- Fixed Cost Adj. Revenue per Customer	Page 2												\$	1,565.45	
29	- Monthly Fixed Cost Adj. Revenue per Customer	(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	\$ 1,565.45	
30	Normalized Test Year Usage															
31	Residential Schedule 001		153,285,311	125,860,397	117,452,298	100,489,362	84,274,399	80,890,431	105,215,982	97,667,963	72,434,077	88,277,125	115,287,014	139,748,750	1,280,883,108	
32	General Svc Schedule 011/012		42,671,508	40,628,652	42,704,813	35,937,812	32,203,749	33,704,610	34,792,579	36,491,956	31,402,635	34,505,476	37,220,519	42,910,480	445,174,789	
33	Large Gen Svc Schedule 021/022		47,534,029	46,881,024	48,880,996	48,633,330	43,485,523	45,625,905	47,775,541	47,520,242	45,860,282	47,728,661	45,878,677	51,570,069	567,374,279	
34	Extra Large Gen Schedule 25		30,306,579	28,292,998	30,617,343	28,679,967	28,836,852	28,623,776	28,879,806	29,240,092	27,406,339	29,223,066	27,890,975	29,872,424	347,870,216	
35	Extra Large Gen Schedule 25P		25,995,909	29,498,520	32,027,074	31,406,116	32,464,445	31,819,154	29,206,523	32,812,506	32,908,128	29,635,285	30,931,322	29,306,904	368,011,886	
36	Pumping Schedule 31/32		3,847,623	3,966,169	3,418,221	4,217,312	4,920,102	4,305,776	9,461,439	10,280,884	7,577,319	5,210,882	2,403,147	3,573,527	63,182,401	
37	Street and Area Lights		809,032	789,512	986,875	857,971	838,331	874,971	879,574	879,159	908,513	840,337	851,877	916,874	10,433,026	
38	Total Normalized Test Year Usage		304,449,991	275,917,272	276,087,619	250,221,870	227,023,400	225,844,623	256,211,445	254,892,802	218,497,292	235,420,833	260,463,531	297,899,028	3,082,929,705	
39																
40	Normalized Test Year Customer Bills															
41	Residential Schedule 001		115,383	115,272	115,806	115,560	115,677	115,645	114,071	114,232	114,346	115,022	114,956	115,307	1,381,277	
42	General Svc Schedule 011/012		23,393	23,421	23,919	23,572	23,707	23,806	23,217	23,249	23,249	23,472	23,303	23,475	281,783	
43	Large Gen Svc Schedule 021/022		821	798	815	813	804	793	851	846	844	837	835	824	9,881	
44	Extra Large Gen Schedule 25		11	11	11	11	11	11	11	11	11	11	11	11	132	
45	Extra Large Gen Schedule 25P		1	1	1	1	1	1	1	1	1	1	1	1	12	
46	Pumping Schedule 31/32		1,528	1,526	1,551	1,539	1,530	1,545	1,528	1,529	1,537	1,525	1,523	1,537	18,398	
47	Street and Area Lights		164	145	249	192	189	189	181	181	182	182	181	181	2,216	
48	Total Normalized Test Year Customer Bills		141,301	141,174	142,352	141,688	141,919	141,990	139,860	140,049	140,170	141,050	140,810	141,336	1,693,699	
49																
50	Test Year Average Usage per Customer															
51	Residential		1,328	1,092	1,014	870	729	699	922	855	633	767	1,003	1,212	11,125	927
52	Non-Residential		3,654	3,553	3,614	3,425	3,095	3,199	3,595	3,680	3,310	3,385	3,332	3,795	41,638	3,469

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

ATTACHMENT 1

AVISTA UTILITIES -- Base Case
 Cost of Service General Summary
 For the Twelve Months Ended June 30, 2022

Idaho Jurisdiction
 Electric Utility
 Effective
 09/01/23

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Description	Total	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 25P	Sch 31-32	Sch 41-49		
SUMMARY BY FUNCTION ANALYSIS										
Functional Cost Components at Current Rates										
701	Production	114,271,489	49,187,921	16,812,343	21,251,397	11,924,750	12,669,300	2,123,565	302,213	
702	Transmission	27,458,544	12,356,640	4,263,640	5,132,875	2,549,372	2,713,945	413,383	28,690	
703	Distribution	65,538,780	35,830,722	11,911,057	10,321,031	2,239,933	358,459	2,109,099	2,768,481	
704	Common	68,385,187	37,289,718	10,867,960	10,330,697	3,989,945	3,401,296	1,561,954	943,617	
705	Total Current Rate Revenue	275,654,000	134,665,000	43,855,000	47,036,000	20,704,000	19,143,000	6,208,000	4,043,000	
706	Expressed as \$/kWh									
707	Production	\$0.03707	\$0.03840	\$0.03777	\$0.03746	\$0.03428	\$0.03443	\$0.03361	\$0.02897	
708	Transmission	\$0.00891	\$0.00965	\$0.00958	\$0.00905	\$0.00733	\$0.00737	\$0.00654	\$0.00275	
709	Distribution	\$0.02126	\$0.02797	\$0.02676	\$0.01819	\$0.00644	\$0.00097	\$0.03338	\$0.26536	
710	Common	\$0.02218	\$0.02911	\$0.02441	\$0.01821	\$0.01147	\$0.00924	\$0.02472	\$0.09045	
711	Total Current Rate Revenue	\$0.08941	\$0.10513	\$0.09851	\$0.08290	\$0.05952	\$0.05202	\$0.09826	\$0.38752	
712	Functional Cost Components at Uniform Current Return									
713	Production	113,828,935	49,924,206	16,338,355	21,600,461	11,625,088	11,874,211	2,186,938	279,675	
714	Transmission	27,362,284	13,043,497	3,863,446	5,447,179	2,334,505	2,190,285	461,091	22,279	
715	Distribution	65,983,460	37,285,835	11,043,346	10,881,326	2,070,165	300,686	2,310,537	2,091,565	
716	Common	68,479,322	37,757,081	10,616,902	10,457,263	3,914,120	3,239,045	1,597,929	896,982	
717	Total Uniform Current Cost	275,654,000	138,010,620	41,862,048	48,386,229	19,943,879	17,604,228	6,556,495	3,290,501	
718	Expressed as \$/kWh									
719	Production	\$0.03692	\$0.03898	\$0.03670	\$0.03807	\$0.03342	\$0.03227	\$0.03461	\$0.02681	
720	Transmission	\$0.00888	\$0.01018	\$0.00868	\$0.00960	\$0.00671	\$0.00595	\$0.00730	\$0.00214	
721	Distribution	\$0.02140	\$0.02911	\$0.02481	\$0.01918	\$0.00595	\$0.00082	\$0.03657	\$0.20048	
722	Common	\$0.02221	\$0.02948	\$0.02385	\$0.01843	\$0.01125	\$0.00880	\$0.02529	\$0.08598	
723	Total Current Rate Revenue	\$0.08941	\$0.10775	\$0.09404	\$0.08528	\$0.05733	\$0.04784	\$0.10377	\$0.31539	
724	Revenue to Cost Ratio at Current Rates									
725		1.00	0.98	1.05	0.97	1.04	1.09	0.95	1.23	
726	Functional Cost Components at Proposed Return by Schedule									
727	Production	119,575,036	52,284,287	17,114,202	22,521,569	12,160,950	12,946,586	2,241,703	305,738	
728	Transmission	32,179,111	15,241,130	4,517,316	6,274,890	2,718,015	2,895,896	502,177	29,686	
729	Distribution	74,870,506	41,942,693	12,461,401	12,356,982	2,373,206	378,539	2,484,059	2,873,625	
730	Common	71,163,347	39,255,889	11,028,081	10,791,559	4,049,828	3,457,979	1,629,061	950,951	
731	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	
732	Expressed as \$/kWh									
733	Production	\$0.03879	\$0.04082	\$0.03844	\$0.03969	\$0.03496	\$0.03518	\$0.03548	\$0.02930	
734	Transmission	\$0.01044	\$0.01190	\$0.01015	\$0.01106	\$0.00781	\$0.00787	\$0.00795	\$0.00285	
735	Distribution	\$0.02429	\$0.03275	\$0.02799	\$0.02178	\$0.00682	\$0.00103	\$0.03932	\$0.27544	
736	Common	\$0.02308	\$0.03065	\$0.02477	\$0.01902	\$0.01164	\$0.00940	\$0.02578	\$0.09115	
737	Total Proposed Melded Rates	\$0.09659	\$0.11611	\$0.10136	\$0.09155	\$0.06124	\$0.05347	\$0.10853	\$0.39873	
738	Functional Cost Components at Uniform Proposed Return									
739	Production	119,396,850	52,366,237	17,137,542	22,657,043	12,193,726	12,455,036	2,293,912	293,355	
740	Transmission	32,132,788	15,317,579	4,537,022	6,396,873	2,741,517	2,572,153	541,480	26,163	
741	Distribution	75,069,515	42,104,650	12,504,128	12,574,435	2,391,775	342,823	2,650,009	2,501,695	
742	Common	71,188,847	39,307,907	11,040,443	10,840,680	4,058,122	3,357,669	1,658,698	925,327	
743	Total Uniform Proposed Cost	297,788,000	149,096,373	45,219,135	52,469,030	21,385,141	18,727,680	7,144,099	3,746,541	
744	Expressed as \$/kWh									
745	Production	\$0.03873	\$0.04088	\$0.03850	\$0.03993	\$0.03505	\$0.03384	\$0.03631	\$0.02812	
746	Transmission	\$0.01042	\$0.01196	\$0.01019	\$0.01127	\$0.00788	\$0.00699	\$0.00857	\$0.00251	
747	Distribution	\$0.02435	\$0.03287	\$0.02809	\$0.02216	\$0.00688	\$0.00093	\$0.04194	\$0.23979	
748	Common	\$0.02309	\$0.03069	\$0.02480	\$0.01911	\$0.01167	\$0.00912	\$0.02625	\$0.08869	
749	Total Uniform Melded Rates	\$0.09659	\$0.11640	\$0.10158	\$0.09248	\$0.06147	\$0.05089	\$0.11307	\$0.35910	
750	Revenue to Cost Ratio at Proposed Rates									
751		1.00	1.00	1.00	0.99	1.00	1.05	0.96	1.11	
752	Current Revenue to Proposed Cost Ratio									
753		0.93	0.90	0.97	0.90	0.97	1.02	0.87	1.08	
754	Target Revenue Change									
755		22,134,000	14,431,000	1,364,000	5,433,000	681,000	-415,000	936,000	-296,000	
756	Proposed Revenue Change									
757		22,134,000	14,059,000	1,266,000	4,909,000	598,000	536,000	649,000	117,000	
758	Proposed Variance from Unity									
759		0	372,000	98,000	524,000	83,000	-951,000	287,000	-413,000	

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

ATTACHMENT 1

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

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

APPENDIX C

ATTACHMENT 1

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

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

ATTACHMENT 1

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

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

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

ATTACHMENT 1

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

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

ATTACHMENT 1

AVISTA UTILITIES -- Base Case
Cost of Service General Summary
For the Twelve Months Ended June 30, 2022

Idaho Jurisdiction
Electric Utility

Effective
09/01/24

(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	Common	72,084,524	39,728,307	11,164,526	10,958,666	4,107,674	3,497,785	1,653,806	973,758
709	Total Current Rate Revenue	297,787,989	148,723,994	45,120,998	51,944,998	21,301,999	19,679,999	6,856,000	4,160,000
710									
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	Transmission	\$0.01027	\$0.01170	\$0.00996	\$0.01084	\$0.00770	\$0.00785	\$0.00774	\$0.00274
716	Distribution	\$0.02438	\$0.03282	\$0.02812	\$0.02197	\$0.00695	\$0.00105	\$0.03939	\$0.27379
717	Common	\$0.02338	\$0.03102	\$0.02508	\$0.01931	\$0.01181	\$0.00950	\$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	Transmission	31,568,862	15,048,757	4,457,398	6,284,609	2,693,404	2,527,012	531,977	25,704
723	Distribution	75,454,483	42,183,520	12,568,141	12,703,091	2,431,229	345,683	2,671,641	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									
729	Expressed as \$/kWh								
730	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	Revenue to Cost Ratio at Current Rates								
737		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	Distribution	77,012,662	43,251,232	12,619,991	12,869,204	2,443,777	389,852	2,563,204	2,875,402
743	Common	72,608,235	40,101,120	11,193,099	11,046,260	4,118,261	3,507,974	1,666,490	975,032
744	Total Proposed Rate Revenue	302,092,989	151,474,994	45,353,998	52,909,998	21,410,999	19,778,999	6,983,000	4,181,000
745									
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	\$0.01057	\$0.01214	\$0.01007	\$0.01124	\$0.00779	\$0.00794	\$0.00801	\$0.00275
751	Distribution	\$0.02498	\$0.03377	\$0.02835	\$0.02268	\$0.00702	\$0.00106	\$0.04057	\$0.27561
752	Common	\$0.02355	\$0.03131	\$0.02514	\$0.01947	\$0.01184	\$0.00953	\$0.02638	\$0.09346
753	Total Proposed Melded Rates	\$0.09799	\$0.11826	\$0.10188	\$0.09325	\$0.06155	\$0.05375	\$0.11052	\$0.40075
754									
755	Functional Cost Components at Uniform Proposed Return								
756	Production	119,721,064	52,508,434	17,184,078	22,718,566	12,226,838	12,488,856	2,300,141	294,152
757	Transmission	32,511,021	15,497,881	4,590,427	6,472,170	2,773,787	2,602,429	547,854	26,471
758	Distribution	77,246,743	43,130,616	12,855,765	13,038,800	2,495,500	354,095	2,738,784	2,633,182
759	Common	72,614,161	40,064,038	11,258,297	11,082,700	4,140,011	3,413,679	1,696,408	959,027
760	Total Uniform Proposed Cost	302,092,989	151,200,969	45,888,567	53,312,236	21,636,137	18,859,060	7,283,187	3,912,832
761									
762									
763									
764	Expressed as \$/kWh								
765	Production	\$0.03883	\$0.04099	\$0.03860	\$0.04004	\$0.03515	\$0.03394	\$0.03640	\$0.02819
766	Transmission	\$0.01055	\$0.01210	\$0.01031	\$0.01141	\$0.00797	\$0.00707	\$0.00867	\$0.00254
767	Distribution	\$0.02506	\$0.03367	\$0.02888	\$0.02298	\$0.00717	\$0.00096	\$0.04335	\$0.25239
768	Common	\$0.02355	\$0.03128	\$0.02529	\$0.01953	\$0.01190	\$0.00928	\$0.02685	\$0.09192
769	Total Uniform Melded Rates	\$0.09799	\$0.11804	\$0.10308	\$0.09396	\$0.06220	\$0.05125	\$0.11527	\$0.37504
770									
771	Revenue to Cost Ratio at Proposed Rates								
772		1.00	1.00	0.99	0.99	0.99	1.05	0.96	1.07
773	Current Revenue to Proposed Cost Ratio								
774		0.99	0.98	0.98	0.97	0.98	1.04	0.94	1.06
775									
776	Target Revenue Change								
777		4,305,011	2,477,006	768,002	1,367,002	334,001	-820,999	427,000	-247,000
778	Proposed Revenue Change								
779		4,305,011	2,751,006	233,002	965,002	109,001	99,001	127,000	21,000
780	Proposed Variance from Unity								
781		11	-273,994	535,002	402,002	225,001	-919,999	300,000	-268,000

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

ATTACHMENT 1

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

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

APPENDIX D

ATTACHMENT 1

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

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

ATTACHMENT 1

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)
<u>Existing Customer FCA</u>			
1	Fixed Cost Adjustment Revenue	Page 1	\$ 23,186,665 \$ 5,897,255
2	Test Year Number of Customers	Revenue Data	89,974 1,561
3	Fixed Cost Adjustment Revenue Per Customer	(1) / (2)	\$ 257.70 \$ 3,778.88
<u>New Customer FCA</u>			
1	Fixed Cost Adjustment Revenue	Page 1	\$ 21,299,191 \$ 5,187,367
2	Test Year Number of Customers	Revenue Data	89,974 1,561
3	Fixed Cost Adjustment Revenue Per Customer	(1) / (2)	\$ 236.73 \$ 3,323.99

* Schedules 111 and 112.

ATTACHMENT 1

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

Line No.	Source	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)		
1	Natural Gas Sales															
2	<u>Residential</u>															
3	- Weather-Normalized Therm Delivery Volume	Monthly Test Year	11,862,704	10,219,496	8,189,416	5,448,587	2,942,730	1,839,032	1,125,309	1,101,090	1,832,769	4,879,271	8,756,659	11,282,443	69,479,506	
4	- % of Annual Total	% of Total	17.07%	14.71%	11.79%	7.84%	4.24%	2.65%	1.62%	1.58%	2.64%	7.02%	12.60%	16.24%	100.00%	
5																
6	<u>Non-Residential Sales*</u>															
7	- Weather-Normalized Therm Delivery Volume	Monthly Test Year	3,397,639	3,342,543	2,918,907	2,035,583	1,614,649	1,249,172	995,083	1,077,643	1,287,925	1,996,035	2,728,339	3,431,600	26,075,117	
8	- % of Annual Total	% of Total	13.03%	12.82%	11.19%	7.81%	6.19%	4.79%	3.82%	4.13%	4.94%	7.65%	10.46%	13.16%	100.00%	
9																
10																
11	Monthly Fixed Cost Adjustment Revenue Per Customer ("RPC")															
12	<u>For Test Year Existing Customers</u>															
13	<u>Residential</u>															
14	- Allowed Fixed Cost Adj. Revenue per Customer	Page 2												\$ 257.70		
15	- Allowed Monthly Fixed Cost Adj. Revenue per Customer	(4) x (14)	\$ 44.00	\$ 37.90	\$ 30.37	\$ 20.21	\$ 10.91	\$ 6.82	\$ 4.17	\$ 4.08	\$ 6.80	\$ 18.10	\$ 32.48	\$ 41.85	\$ 257.70	
16																
17	<u>Non-Residential Sales*</u>															
18	- Allowed Fixed Cost Adj. Revenue per Customer	Page 2												\$ 3,778.88		
19	- Allowed Monthly Fixed Cost Adj. Revenue per Customer	(8) x (18)	\$ 492.40	\$ 484.41	\$ 423.02	\$ 295.00	\$ 234.00	\$ 181.03	\$ 144.21	\$ 156.18	\$ 186.65	\$ 289.27	\$ 395.40	\$ 497.32	\$ 3,778.88	
20																
21																
22	<u>For New Customers</u>															
23	<u>Residential</u>															
24	- Allowed Fixed Cost Adj. Revenue per Customer	Page 2												\$ 236.73		
25	- Allowed Monthly Fixed Cost Adj. Revenue per Customer	(4) x (24)	\$ 40.42	\$ 34.82	\$ 27.90	\$ 18.56	\$ 10.03	\$ 6.27	\$ 3.83	\$ 3.75	\$ 6.24	\$ 16.62	\$ 29.84	\$ 38.44	\$ 236.73	
26																
27	<u>Non-Residential Sales*</u>															
28	- Allowed Fixed Cost Adj. Revenue per Customer	Page 2												\$ 3,323.99		
29	- Allowed Monthly Fixed Cost Adj. Revenue per Customer	(8) x (28)	\$ 433.12	\$ 426.10	\$ 372.09	\$ 259.49	\$ 205.83	\$ 159.24	\$ 126.85	\$ 137.38	\$ 164.18	\$ 254.45	\$ 347.80	\$ 437.45	\$ 3,323.99	
30																
31	Normalized Test Year Usage															
32	Small Service Schedule 101		11,862,704	10,219,496	8,189,416	5,448,587	2,942,730	1,839,032	1,125,309	1,101,090	1,832,769	4,879,271	8,756,659	11,282,443	69,479,506	
33	Large Service Schedule 111/112		3,397,639	3,342,543	2,918,907	2,035,583	1,614,649	1,249,172	995,083	1,077,643	1,287,925	1,996,035	2,728,339	3,431,600	26,075,117	
34	Interrupt Service Schedule 131/132		-	-	-	-	-	-	-	-	-	-	-	-	-	
35	Transport Service Schedule 146		351,361	263,896	319,671	325,106	366,317	327,787	390,472	245,989	301,343	312,556	377,238	340,512	3,922,248	
36	Special Contract Transport		6,591,423	4,425,872	3,563,594	3,690,060	3,429,985	4,475,352	3,603,294	3,200,132	4,304,912	4,815,603	4,971,478	6,155,398	53,227,103	
37	Total Normalized Test Year Usage		22,203,127	18,251,806	14,991,588	11,499,336	8,353,680	7,891,342	6,114,158	5,624,854	7,726,949	12,003,466	16,833,714	21,209,953	152,703,975	
38																
39	Normalized Test Year Customer Bills															
40	Small Service Schedule 101		90,226	90,186	91,225	90,163	90,894	91,039	88,760	88,922	89,176	89,465	89,735	89,898	1,079,689	
41	Large Service Schedule 111/112		1,556	1,561	1,585	1,549	1,567	1,572	1,554	1,573	1,549	1,554	1,550	1,557	18,727	
42	Interrupt Service Schedule 131/132		-	-	-	-	-	-	-	-	-	-	-	-	-	
43	Transport Service Schedule 146		6	6	6	6	6	6	6	6	6	6	6	6	72	
44	Special Contract Transport		2	2	2	2	2	2	2	2	2	2	2	2	24	
45	Total Normalized Test Year Customer Bills		91,790	91,755	92,818	91,720	92,469	92,619	90,322	90,503	90,733	91,027	91,293	91,463	1,098,512	
46																
47																
48	Test Year Average Usage per Customer															
49	Residential		131	113	90	60	32	20	13	12	21	55	98	126	771	64
50	Non-Residential		2,184	2,141	1,842	1,314	1,030	795	640	685	831	1,284	1,760	2,204	16,711	1,392

* Schedules 111 and 112.

ATTACHMENT 1

AVU-G-23-01
Company RY1
Settlement Case

AVISTA UTILITIES
Summary by Function with Margin Analysis
For the Year Ended June 30, 2022

Natural Gas Utility
Idaho Jurisdiction

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

ATTACHMENT 1

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
	Expenses:		
2	Uncollectibles	0.001795	0.001795
3	Commission Fees	0.001982	0.001982
4	Idaho State Income Tax	0.000000	0
5	Total Expenses	<u>0.003777</u>	<u>0.003777</u>
6	Net Operating Income Before FIT	0.996223	0.996223
7	Federal Income Tax @ 21%	<u>0.209207</u>	
8	REVENUE CONVERSION FACTOR	<u><u>0.787016</u></u>	

APPENDIX E

ATTACHMENT 1

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

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

**Excluded From
Fixed Cost
Adjustment**

ATTACHMENT 1

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	Non-Residential Schedules*
(a)	(b)	(c)	(d)
<u>Existing Customer FCA</u>			
1	Fixed Cost Adjustment Revenue	Page 1	\$ 17,791,220 \$ 6,094,450
2	Test Year Number of Customers	Revenue Data	89,974 1,561
3	Fixed Cost Adjustment Revenue Per Customer	(1) / (2)	\$ 197.74 \$ 3,905.24
<u>New Customer FCA</u>			
1	Fixed Cost Adjustment Revenue	Page 1	\$ 15,920,795 \$ 5,387,895
2	Test Year Number of Customers	Revenue Data	89,974 1,561
3	Fixed Cost Adjustment Revenue Per Customer	(1) / (2)	\$ 176.95 \$ 3,452.49

* Schedules 111 and 112.

ATTACHMENT 1

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

Line No.	Source	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL		
	(a)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)		
1	Natural Gas Sales															
2	<u>Residential</u>															
3	- Weather-Normalized Therm Delivery Volume	Monthly Test Year	11,862,704	10,219,496	8,189,416	5,448,587	2,942,730	1,839,032	1,125,309	1,101,090	1,832,769	4,879,271	8,756,659	11,282,443	69,479,506	
4	- % of Annual Total	% of Total	17.07%	14.71%	11.79%	7.84%	4.24%	2.65%	1.62%	1.58%	2.64%	7.02%	12.60%	16.24%	100.00%	
5	<u>Non-Residential Sales*</u>															
6	- 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	
7	- % 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%	
8																
9																
10																
11	Monthly Fixed Cost Adjustment Revenue Per Customer ("RPC")															
12	<u>For Test Year Existing Customers</u>															
13	<u>Residential</u>															
14	- Allowed Fixed Cost Adj. Revenue per Customer	Page 2													\$ 197.74	
15	- Allowed Monthly Fixed Cost Adj. Revenue per Customer	(4) x (14)	\$ 33.76	\$ 29.08	\$ 23.31	\$ 15.51	\$ 8.38	\$ 5.23	\$ 3.20	\$ 3.13	\$ 5.22	\$ 13.89	\$ 24.92	\$ 32.11	\$ 197.74	
16																
17	<u>Non-Residential Sales*</u>															
18	- Allowed Fixed Cost Adj. Revenue per Customer	Page 2													\$ 3,905.24	
19	- Allowed Monthly Fixed Cost Adj. Revenue per Customer	(8) x (18)	\$ 508.86	\$ 500.61	\$ 437.16	\$ 304.87	\$ 241.82	\$ 187.09	\$ 149.03	\$ 161.40	\$ 192.89	\$ 298.94	\$ 408.62	\$ 513.95	\$ 3,905.24	
20																
21																
22	<u>For New Customers</u>															
23	<u>Residential</u>															
24	- Allowed Fixed Cost Adj. Revenue per Customer	Page 2													\$ 176.95	
25	- Allowed Monthly Fixed Cost Adj. Revenue per Customer	(4) x (24)	\$ 30.21	\$ 26.03	\$ 20.86	\$ 13.88	\$ 7.49	\$ 4.68	\$ 2.87	\$ 2.80	\$ 4.67	\$ 12.43	\$ 22.30	\$ 28.73	\$ 176.95	
26																
27	<u>Non-Residential Sales*</u>															
28	- Allowed Fixed Cost Adj. Revenue per Customer	Page 2													\$ 3,452.49	
29	- Allowed Monthly Fixed Cost Adj. Revenue per Customer	(8) x (28)	\$ 449.87	\$ 442.57	\$ 386.48	\$ 269.52	\$ 213.79	\$ 165.40	\$ 131.75	\$ 142.69	\$ 170.53	\$ 264.29	\$ 361.25	\$ 454.36	\$ 3,452.49	
* Schedules 111 and 112.																
30	Normalized Test Year Usage															
31	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	
32	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	
33	Interrupt Service Schedule 131/132		-	-	-	-	-	-	-	-	-	-	-	-	-	
34	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	
35	Special Contract Transport		6,591,423	4,425,872	3,563,594	3,690,060	3,429,985	4,475,352	3,603,294	3,200,132	4,304,912	4,815,603	4,971,478	6,155,398	53,227,103	
36	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	
37																
38																
39	Normalized Test Year Customer Bills															
40	Small Service Schedule 101		90,226	90,186	91,225	90,163	90,894	91,039	88,760	88,922	89,176	89,465	89,735	89,898	1,079,689	
41	Large Service Schedule 111/112		1,556	1,561	1,585	1,549	1,567	1,572	1,554	1,573	1,549	1,554	1,550	1,557	18,727	
42	Interrupt Service Schedule 131/132		-	-	-	-	-	-	-	-	-	-	-	-	-	
43	Transport Service Schedule 146		6	6	6	6	6	6	6	6	6	6	6	6	72	
44	Special Contract Transport		2	2	2	2	2	2	2	2	2	2	2	24		
45	Total Normalized Test Year Customer Bills		91,790	91,755	92,818	91,720	92,469	92,619	90,322	90,503	90,733	91,027	91,293	91,463	1,098,512	
46																
47																
48	Test Year Average Usage per Customer															
49	Residential		131	113	90	60	32	20	13	12	21	55	98	126	771	64
50	Non-Residential		2,184	2,141	1,842	1,314	1,030	795	640	685	831	1,284	1,760	2,204	16,711	1,392

ATTACHMENT 1

AVU-G-23-01
Company RY2
Settlement Case

AVISTA UTILITIES
Summary by Function with Margin Analysis
For the Year Ended June 30, 2022

Natural Gas Utility
Idaho Jurisdiction

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

ATTACHMENT 1

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
	Expenses:		
2	Uncollectibles	0.001795	0.001795
3	Commission Fees	0.001982	0.001982
4	Idaho State Income Tax	0.000000	0
5	Total Expenses	<u>0.003777</u>	<u>0.003777</u>
6	Net Operating Income Before FIT	0.996223	0.996223
7	Federal Income Tax @ 21%	<u>0.209207</u>	
8	REVENUE CONVERSION FACTOR	<u><u>0.787016</u></u>	

APPENDIX F

ATTACHMENT 1

**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%

ATTACHMENT 1
AVISTA UTILITIES
IDAHO ELECTRIC, CASE NO. AVU-E-23-01
PRESENT AND PROPOSED RATE COMPONENTS BY SCHEDULE

Effective September 1, 2023

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

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

ATTACHMENT 1
AVISTA UTILITIES
IDAHO ELECTRIC, CASE NO. AVU-E-23-01
PRESENT AND PROPOSED RATE COMPONENTS BY SCHEDULE

Effective September 1, 2024

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

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

ATTACHMENT 1

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

Effective September 1, 2023

Line No.	Type of Service (a)	Schedule Number (b)	Base Tariff Distribution Revenue Under Present Rates (1) (c)	Proposed General Increase (d)	Base Tariff Distribution Revenue Under Proposed Rates (e)	Base Tariff Percent Increase (f)	Total Billed Revenue at Present Rates (2) (g)	Total General Increase (h)	Total Billed Revenue at Proposed Rates (2) (i)	Percent Increase on Billed GRC Revenue (j)
1	General Service	101	\$38,130	\$1,252	\$39,382	3.3%	\$79,669	\$1,252	\$80,921	1.6%
2	Large General Service	111/112	\$7,428	\$0	\$7,428	0.0%	\$22,929	\$0	\$22,929	0.0%
3	Interruptible Service	131/132	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
4	Transportation Service	146	\$501	\$0	\$501	0.0%	\$487	\$0	\$487	0.0%
5	Special Contracts	148	<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 No.	Type of Service (a)	Schedule Number (b)	Base Tariff Distribution Revenue Under Present Rates (1) (c)	Proposed General Increase (d)	Base Tariff Distribution Revenue Under Proposed Rates (e)	Base Tariff Percent Increase (f)	Total Billed Revenue at Present Rates (2) (g)	Total General Increase (h)	Total Billed Revenue at Proposed Rates (2) (i)	Percent Increase on Billed GRC Revenue (j)
1	General Service	101	\$39,381	\$3	\$39,384	0.0%	\$82,440	\$3	\$82,443	0.0%
2	Large General Service	111/112	\$7,428	\$0	\$7,428	0.0%	\$22,929	\$0	\$22,929	0.0%
3	Interruptible Service	131/132	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
4	Transportation Service	146	\$501	\$0	\$501	0.0%	\$487	\$0	\$487	0.0%
5	Special Contracts	148	<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

ATTACHMENT 1
AVISTA UTILITIES
IDAHO GAS, CASE NO. AVU-G-23-01
PRESENT AND PROPOSED RATE COMPONENTS BY SCHEDULE

Effective September 1, 2023

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

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

ATTACHMENT 1
AVISTA UTILITIES
IDAHO GAS, CASE NO. AVU-G-23-01
PRESENT AND PROPOSED RATE COMPONENTS BY SCHEDULE

Effective September 1, 2024

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

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