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BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

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IN THE MATTER OF THE APPLICATION OF AVISTA CORPORATION FOR AUTHORITY TO INCREASE ITS RATES AND CHARGES FOR ELECTRIC AND NATURAL GAS SERVICE TO ELECTRIC AND NATURAL GAS CUSTOMERS IN THE STATE OF IDAHO

CASE NO. AVU-E-23-01 AVU-G-23-01

STIPULATION AND SETTLEMENT

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").

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.

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.

III. TERMS OF THE STIPULATION AND SETTLEMENT

5. <u>Overview of Settlement and Revenue Requirement</u>. 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.

<u>Cost of Capital</u>. 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:

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

A. <u>ELECTRIC REVENUE REQUIREMENT</u>

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

Table No. 1

	SUMMARY TABLE OF ADJUSTMENTS TO ELECTRIC REVEN EFFECTIVE SEPTEMBER 1, 2023	NUE RI	EQUIREME	NT	
	(000s of Dollars)				
		R	evenue		
		Rec	luire me nt	Rate	e 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	\$	(414)	\$	(59)
	adjustment, cell phone savings, O&M expense, removal of Sandpoint				
	Weatherization loans and reclassification of other administrative and general				
	expenses.				
	Adjusted Amounts Effective September 1, 2021	\$	22,134	\$1	,017,325

- a. <u>Cost of Capital</u>. As previously described (see ¶6 above). This adjustment reduces the overall revenue requirement by \$5.343 million.
- b. <u>Remove 2024 AMA Capital Additions</u>. 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. <u>Revise Wildfire Deferral Amortizations</u>. 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

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

- d. <u>Remove Officer Incentives and 2023 Officer Labor</u>. 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. <u>Remove 2024 Union and Non-Union Labor Increases</u>. 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. <u>Update Regulatory Assessment Fee and Conversion Factor</u>. 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. <u>Remove Pro Forma 401K expenses</u>. 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. <u>Remove Escalated Miscellaneous O&M Expenses</u>. This adjustment removes the escalated O&M expense pro formed by the Company. This adjustment decreases the overall revenue requirement by \$2.56 million.
- <u>Remove Pro Forma WRAP Expenses</u>. 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.

- j. <u>Restate Net Power Supply Expense</u>. 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.
 - <u>Authorized Net Power Supply</u>. The Settling Parties agree to leave <u>system</u> net power supply expense as approved in Case No. AVU-E-21-01 totaling \$149,279,000, adjusted to reflect items <u>ii. and iii</u> below, resulting in a revised <u>system</u> 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%.
 - <u>Palouse and Rattlesnake Flat Wind</u>. The Settling Parties agree to include the Palouse Wind² and Rattlesnake Flat Wind ³ 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 <u>system</u> net power supply expense \$29,313,000.
 - iii. <u>Remove Columbia Basin Hydro Transmission Costs.</u> Remove cost of Columbia Basin Hydro Transmission costs. This adjustment decreases <u>system</u> net power supply expense by \$1,007,000. See PCA discussion at ¶11 below.
- k. <u>Pro Forma Insurance Expense</u>. 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.

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

<u>Miscellaneous Adjustments</u>. Reflects the net change in operating expenses related to:

 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. <u>Overview of Electric Revenue Requirement (September 1, 2024) [Rate Year 2]</u>. 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.

Table No. 2

	(000s of Dollars)	D			
			evenue uirement	Rat	te Base
]	Rate Base Amount Effective September 1, 2023	<u> </u>			017,325
	Incremental Revenue Adjustment to September 1, 2023 Rate Change			,	.)
	see Table No. 1):				
a.) 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)	_	
5	September 1, 2024 Incremental Revenue Adjustment and Rate Base				
I	Amount (above September 1, 2023 Rate Change - see Table No. 1)	\$	4,305	\$1,	034,879

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

- <u>AMA 2024 Capital Additions</u>. 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.
- <u>Property Tax Expense</u>. 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. <u>2024 Union Labor Increases</u>. Includes the 2024 union annualized labor increases. This adjustment increases the overall revenue requirement by \$410,000.

- iv. <u>Employee Benefits</u>. Includes 2024 incremental employee benefit expenses above Rate Year 1 levels. This adjustment increases the overall revenue requirement by \$255,000.
- v. <u>2024 Growth Revenue</u>. 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. <u>Colstrip/CS2 Major Maintenance</u>. 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. <u>Fee Free Expense</u>. 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. <u>Miscellaneous O&M Expense.</u> 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. <u>Overview of Natural Gas Revenue Requirement (September 1, 2023) [Rate Year</u>
<u>1]</u>. Below is a summary table and descriptions of the natural gas revenue requirement
components agreed to by the Settling Parties effective September 1, 2023:

Table No. 3

	SUMMARY TABLE OF ADJUSTMENTS TO NATURAL GAS REV EFFECTIVE SEPTEMBER 1, 2023 (000s of Dollars)	ENUE F	REQUIREN	1EN	T
			evenue uirement	Ra	te 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. <u>Cost of Capital</u>. As previously described (see ¶6 above). This adjustment reduces the overall revenue requirement by \$1.066 million.
- b. <u>Remove 2024 AMA Capital Additions</u>. 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. <u>Remove Officer Incentives and 2023 Officer Labor</u>. 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. <u>Remove 2024 Union and Non-Union Labor Increases</u>. 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.

- e. <u>Update Regulatory Assessment Fee and Conversion Factor</u>. 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. <u>Remove Pro Forma 401K expenses</u>. 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. <u>Miscellaneous Adjustments</u>. 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 REVI EFFECTIVE SEPTEMBER 1, 2024	ENUE R	EQUIREN	1EN	T
	(000s of Dollars)				
		Re	venue		
		Requ	ire me nt	Ra	te Base
	Rate Base Amount Effective September 1, 2024			\$	203,584
	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	\$	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

- a. <u>Add Incremental 2023/2024 Related Capital and Expenses to Rate Year 2</u> (incremental above Rate Year 1).
 - <u>AMA 2024 Capital Additions</u>. 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.
 - <u>Property Tax Expense</u>. 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. <u>2024 Union Labor Increases</u>. Includes the 2024 union annualized labor increases. This adjustment increases the overall revenue requirement by \$93,000.
 - iv. <u>Employee Benefits</u>. Includes 2024 incremental employee benefit expenses above Rate Year 1 levels. This adjustment increases the overall revenue requirement by \$61,000.
 - v. <u>2024 Growth Revenue</u>. 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. <u>Fee Free Expense</u>. 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.

C. <u>OTHER SETTLEMENT COMPONENTS</u>

11. <u>PCA Authorized Level of Expense</u>. 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 <u>Appendix A</u>. The Settling Parties agree to the following:

- <u>Authorized Net Power Supply</u>. The Settling Parties agree to leave <u>system</u> power supply expense as approved in Case No. AVU-E-21-01 totaling \$149,279,000 (Power Supply), adjusted to reflect these items: <u>(a.) 90%</u> Palouse Wind and Rattlesnake Flat Wind; and (b.) Remove Columbia Basin <u>Hydro Transmission Project</u>, discussed below, resulting in a revised <u>system</u> net power supply expense of <u>\$177,585,000</u>.
 - a. <u>Palouse and Rattlesnake Flat Wind</u>. 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 <u>system</u> net power supply expense \$29,313,000.
 - b. <u>Remove Columbia Basin Hydro Transmission Costs.</u> As noted in ¶
 7. j. iii. above, the Settling Parties agree to remove the cost of Columbia Basis Hydro Transmission costs. This adjustment decreases <u>system</u> net power supply expense by \$1,007,000.

- <u>Authorized Transmission Revenues.</u> The Settling Parties agree to leave system transmission revenues as approved in Case No. AVU-E-21-01 totaling \$23,471,000.
- iii. <u>Adjust Columbia Basin and Chelan 2023 2033 Contracts</u>. 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

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:

- <u>Appendix B</u> September 1, 2023 Electric FCA Base
- <u>Appendix C</u> September 1, 2024 Electric FCA Base
- <u>Appendix D</u> September 1, 2023 Natural Gas FCA Base
- <u>Appendix E</u> September 1, 2024 Natural Gas FCA Base

13. <u>Wildfire Balancing Account.</u> The Settling Parties agree to revise the two-way Wildfire O&M Expense Balancing Account <u>authorized</u> "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. <u>Wildfire Resiliency Plan.</u> 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.

(c) The Company will develop process guidelines, including a least-cost leastrisk 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. <u>Insurance Expense Balancing Account.</u> The Settling Parties agree to a two-way Insurance Expense Balancing Account to defer the difference in <u>actual</u> insurance expense, up or down, from the <u>authorized</u> "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. <u>Regulatory Amortizations</u>. 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.

17. <u>Revenue Normalization Adjustments</u>. 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. <u>COST OF SERVICE/RATE SPREAD/RATE DESIGN</u>

19. <u>Cost of Service/Rate Spread (Base Rate Changes)</u>. 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.

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. <u>Rate Design</u>. 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. <u>Resulting Percentage Change by Electric Service Schedule</u>. The following tables reflect the agreed-upon percentage change by schedule for electric service:

	Increase in Base	Increase in
Rate Schedule	Revenue	Billing Revenue
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>

Effective September 1, 2023 (Rate Year 1)

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.

	Increase in Base	Increase in
Rate Schedule	Revenue	Billing Revenue
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	0.4%	0.4%
Overall	<u>1.4%</u>	<u>1.6%</u>

Effective September 1, 2024 (Rate Year 2)

22. <u>Resulting Percentage Increase by Natural Gas Service Schedule</u>. The following

tables reflect the agreed-upon percentage increase by schedule for natural gas service:

Effective September 1, 2023 (Rate Year 1)

	Increase in	Increase in
Rate Schedule	Margin Revenue	Billing Revenue
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	0.0%	0.0%
Overall	<u>2.7%</u>	<u>1.2%</u>

Effective September 1, 2024 (Rate Year 2)

	Increase in	Increase in
Rate Schedule	Margin Revenue	Billing Revenue
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	0.00%	0.00%
Overall	<u>0.01%</u>	<u>0.00%</u>

23. <u>Primary Voltage Discount –</u> 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.

24. <u>Schedule 111 Rate Design –</u> 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, crossexamine 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

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.

DATED this 1/2 day of June, 2023.

Avista Corporation

By: David J. Meyer

Clearwater Paper Corporation

Attorney for Avista Corporation

Idaho Public Utilities Commission Staff

By:____

Chris Burdin Deputy Attorney General

Idaho Forest Group LLC

By:_____

Andrew Moratzka Attorney for Idaho Forest Group LLC

By:_____ Peter Richardson Attorney for Clearwater Paper Corporation

Walmart, Inc.

By:__

Justina A. Caviglia Attorney for Walmart Inc.

DATED this _____ day of June, 2023.

Clearwater Paper Corporation

Avista Corporation

By:

David J. Meyer Attorney for Avista Corporation Idaho Public Utilities Commission Staff

Chris Burdin Deputy Attorney General

Idaho Forest Group LLC

By:

By:_____ Andrew Moratzka Attorney for Idaho Forest Group LLC

By:_____ Peter Richardson Attorney for Clearwater Paper Corporation

Walmart, Inc.

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

DATED this _____ day of June, 2023.

Avista Corporation

By:___

David J. Meyer Attorney for Avista Corporation Idaho Public Utilities Commission Staff

By:

By:___

Chris Burdin Deputy Attorney General

Idaho Forest Group LLC

Clearwater Paper Corporation By:_ Peter Richardson 23 13 Attorney for Clearwater Paper

Andrew Moratzka Attorney for Idaho Forest Group LLC

Walmart, Inc.

Corporation

By:_

Justina A. Caviglia Attorney for Walmart Inc.

DATED this <u>13</u>th 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

Bv: Andrew Moratzka

Attorney for Idaho Forest Group LLC

Walmart, Inc.

By:_

Justina A. Caviglia Attorney for Walmart Inc.

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

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

Avista Corp PCA Authorized Expense and Retail Sales (Annual)

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

PCA Authorized Power Supply Expense - System Numbers (1)

	Total	January	February	March	April	May	June	July	August	September	October	November	December
Account 555 - Purchased Power	\$75,558,267	\$7,435,932	\$7,069,211	\$7,433,801	\$5,672,869	\$5,579,483	\$5,419,545	\$5,937,659	\$5,836,088	\$5,942,565	\$6,184,512	\$6,489,810	\$6,556,792
Account 501 - Thermal Fuel	\$31,583,795	\$3,151,777	\$2,749,966	\$2,896,333	\$2,060,445	\$1,526,412	\$1,782,225	\$2,879,162	\$3,146,005	\$3,033,757	\$2,874,156	\$2,395,831	\$3,087,726
Account 537- MT Invasive Species	\$1,610,000	\$134,167	\$134,167	\$134,167	\$134,167	\$134,167	\$134,167	\$134,167	\$134,167	\$134,167	\$134,167	\$134,167	\$134,167
Account 547 - Natural Gas Fuel	\$81,530,747	\$8,942,104	\$7,474,530	\$5,068,911	\$4,095,763	\$2,284,385	\$3,117,887	\$6,693,265	\$7,977,571	\$8,729,385	\$8,223,214	\$8,133,493	\$10,790,239
Account 557 - Other Expenses	\$631,627	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636
Account 565 - Transmission Expense	\$17,278,767	\$1,439,897	\$1,439,897	\$1,439,897	\$1,439,897	\$1,439,897	\$1,439,897	\$1,439,897	\$1,439,897	\$1,439,897	\$1,439,897	\$1,439,897	\$1,439,897
Account 456 - Other Revenue	-\$6,290,910	-\$633,351	-\$664,038	-\$880,329	-\$385,474	-\$657,028	-\$615,703	-\$524,310	-\$514,471	-\$290,007	-\$311,801	-\$548,421	-\$265,977
Account 447 - Sale for Resale	-\$52,622,947	-\$2,316,991	-\$1,936,564	-\$2,540,468	-\$4,230,873	-\$3,489,856	-\$5,862,698	-\$9,557,120	-\$4,493,194	-\$7,072,562	-\$3,997,529	-\$2,672,014	-\$4,453,080
Power Supply Expense Subtotal (2)	\$149,279,346	\$18,206,171	\$16,319,804	\$13,604,948	\$8,839,429	\$6,870,095	\$5,467,956	\$7,055,356	\$13,578,698	\$11,969,838	\$14,599,252	\$15,425,398	\$17,342,401
90% Palouse Wind and Rattlesnake Flats Remove Columbia Basin Hydro Transmission Project	\$29,313,000 -\$1,007,000	\$2,442,750 -\$83,917											
Power Supply Expense	\$177,585,346	\$20,565,005	\$18,678,638	\$15,963,782	\$11,198,262	\$9,228,928	\$7,826,789	\$9,414,189	\$15,937,531	\$14,328,671	\$16,958,085	\$17,784,232	\$19,701,234
Account 456 - Transmission Revenue (3)	-\$23,471,003	-\$1,634,727	-\$1,811,669	-\$1,891,560	-\$1,715,927	-\$2,123,305	-\$2,306,697	-\$2,267,860	-\$2,209,469	-\$1,714,509	-\$1,711,129	-\$1,937,530	-\$2,146,621
Total Authorized Expense	\$154,114,343	\$18,930,277	\$16,866,969	\$14,072,221	\$9,482,336	\$7,105,623	\$5,520,092	\$7,146,329	\$13,728,062	\$12,614,163	\$15,246,956	\$15,846,701	\$17,554,613
Idaho Only (no adjustment for Directly assigned)	\$53,123,214	\$6,525,267	\$5,814,044	\$4,850,695	\$3,268,561	\$2,449,308	\$1,902,776	\$2,463,339	\$4,732,063	\$4,348,102	\$5,255,626	\$5,462,358	\$6,051,075
<u>PCA Authorized Idaho Retail Sales (4)</u> Total ID Retail Sales, MWh	3,082,930	304,450	275,917	276,088	250,222	227,023	225,845	256,211	254,893	218,497	235,421	260,464	297,899 292012.7
2023 Load Change Adjustment Rate (5) 2024 Load Change Adjustment Rate (5)	E	\$24.41 / \$24.50 /											

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

(1) Multiply Indian by Note can in production and canon and can

APPENDIX B

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

AV 0-E-25-01 Teat 1 Kates Effective 07/01/2025													
		_		TOTAL		ESIDENTIAL CHEDULE 1	G	ENERAL SVC. SCH. 11,12		G. GEN. SVC. SCH. 21,22	PUMPING SCH. 31, 32		OTHER SERVICE CHEDULES
1	Total Normalized Test Year Revenue		\$	275,654,000	\$	134,665,000	\$	43,855,000	\$	47,036,000	\$ 6,208,000	\$	43,890,000
2	Settlement Revenue Change (RY1)		\$	22,134,000	\$	14,059,000		1,266,000		4,909,000	649,000	\$	1,251,000
3	Total Rate Revenue (September 1, 2023)		\$	297,788,000	\$	148,724,000		45,121,000		51,945,000	6,857,000	\$	45,141,000
4	Normalized kWhs (Test Year)			3,082,929,705		1,280,883,108		445,174,789		567,374,279	63,182,401		726,315,128
5	Load Change Adjustment Rate (Ln 14)		\$	0.02450	\$	0.02450	\$	0.02450	\$	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	Бъ	cluded From
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		Fixed Cost
8	Customer Bills (Test Year)			1,691,339		1,381,277		281,783		9,881	18,398	Į	Adjustment
9	Settlement Fixed Charges			1,091,009	\$	1,501,277	\$	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									
	Average Number of Customers (Line 8 / 12)				R	esidential 115,106	Nc	on-Residential Gr 25,839	oup				

15	Average Number of Customers (Line 8 / 12)	115,106	25,839
16	Annual kWh	1,280,883,108	1,075,731,469
17	Basic Charge Revenues	20,719,155	10,343,758
18	Customer Bills	1,381,277	310,062
19	Average Basic Charge	\$15.00	\$33.36
20	Average Fixed Production and Transmission Rate per kWh (Line 6B / Line 4)	\$0.02822	\$0.02489

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

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

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

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

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 -					А	VU-E-23-0	i i cai i Ka	tes Enecuve	0)/01/2023							
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	Line No.		Source	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
$ \frac{1}{2} \ 1$		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(k)	(1)	(m)	(n)	(0)
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$ \frac{1}{2} 1$	4	- % of Annual Total		11.97	6 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															
A. Amanal. Tocal Number A. Amanal. Tocal A. Strappe A. Strappe A. Strappe A. Strappe A. Strappe	6	Non-Residential*														
Acchamal facil Acchamal	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	1.075.731.4
9 9 10 Mathematic Accounts Mathematic Accounts Non-1 Non-1 <td>8</td> <td></td> <td></td> <td>8.74</td> <td>6 8,50%</td> <td>8.83%</td> <td>8.25%</td> <td></td> <td>7.77%</td> <td>8,56%</td> <td></td> <td>7.89%</td> <td></td> <td>7.95%</td> <td></td> <td></td>	8			8.74	6 8,50%	8.83%	8.25%		7.77%	8,56%		7.89%		7.95%		
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			-	\$ 100.4	\$ 82.48	\$ 76.97	\$ 65.86	\$ 55.23	\$ 53.01	\$ 68.95	\$ 64.01	\$ 47.47	\$ 57.85	\$ 75.55	\$ 91.58	
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21 Jew Construct 10000 10000 1000		- Monuny Fixed Cost Auj. Revenue per Customer	(0) x (10)	5 227.4	5 221.24	\$ 227.11	5 214.74	\$ 1)4.90	5 202.20	\$ 222.00	5 220.05	\$ 205.17	\$ 211.49	5 200.77	\$ 257.15	\$ 2,001.0
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26 Auto-Residential P 28 Finand Cost Adj, Revenue per Customer Page 2 5 129.21 5 127.12 5 132.02 5 129.21 5 127.12 5 132.02 5 124.02 124.02 124.02				e (2.9	6 51 (2	¢ 40.10	6 41.22	6 24.57	e 22.10	6 42.16	e 10.07	e 20.71	6 2(2)	6 47.20	6 57.22	
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28 -Fixed Cost Adg. Revenue per Customer Page 2																
29 -Monthly Fixed Cost Adj, Revenue per Customer (8) x (28) 8 133.12 8 138.25 8 127.11 8 133.93 8 137.22 8 127.25 124.43 8 142.69 8 126.57 * Schedules 11, 12, 21, 22, 31, and 32. 30 Normalized Test Year Usage 6 Residential Schedule 0101 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 1,280,683,10 12 General Svc Schedule 011012 42,671,08 40,628,652 42,704,434 458,80,994 44,572,570 36,491,956 31,402,63 34,503,74 37,220,519 42,910,480 45,878,077 15,700,069 56,734,877,07 15,878,677 15,700,069 56,734,877,07 15,700,069 56,734,877,07 15,878,677 15,700,069 56,734,877,07 15,878,677 15,700,069 56,734,877,07 15,878,77 15,700,069 56,734,877,07 15,878,77 15,700,069 32,981,162 24,80,28 24,80,28 24,802,98 24,802,98			P 2													
*Schedules 11, 12, 21, 22, 31, and 32. Normalized Test Year Usage Residential Schedule 001 153, 285, 311 125, 860, 397 117, 452, 298 100, 489, 362 84, 274, 399 80, 809, 431 105, 215, 982 7, 667, 963 72, 434, 077 88, 277, 125 115, 287, 014 139, 748, 750 1, 280, 039 2 General Sve Schedule 01/012 42, 671, 508 40, 628, 652 42, 704, 813 55, 997, 872 32, 203, 749 33, 704, 610 34, 792, 579 36, 491, 956 31, 402, 633 34, 505, 347 37, 220, 519 42, 91, 480 445, 174, 78 33 Large Gen Sve Schedule 01/012 42, 671, 508 40, 628, 652 45, 673, 907 28, 836, 852 28, 863, 776 28, 837, 806 29, 240, 092 27, 406, 339 29, 223, 069 30, 907, 132 29, 309, 907 34, 848, 552 45, 623, 576 28, 837, 896 29, 240, 092 27, 406, 339 29, 223, 063 29, 27, 406, 339 29, 223, 068 29, 201, 02 27, 406, 339 29, 223, 063 29, 201, 02 27, 406, 339 29, 223, 063 24, 414, 71 34, 523 35, 414, 71 37, 527 88, 318, 318, 71 88, 318, 318, 71 88, 318, 318, 71<						6 120.25				6 122.02	6 107.00		¢ 107.05		e 142.00	
Normalized Test Year Usage Normalized Test Year Usage <th< td=""><td>29</td><td>• Monuny Fixed Cost Adj. Revenue per Customer</td><td>(8) X (28)</td><td>5 150.8</td><td>3 135.12</td><td>3 138.23</td><td>3 129.21</td><td>\$ 117.51</td><td>5 121.71</td><td>\$ 133.95</td><td>3 137.22</td><td>3 123.40</td><td>3 127.23</td><td>3 124.45</td><td>3 142.09</td><td>5 1,505.4.</td></th<>	29	• Monuny Fixed Cost Adj. Revenue per Customer	(8) X (28)	5 150.8	3 135.12	3 138.23	3 129.21	\$ 117.51	5 121.71	\$ 133.95	3 137.22	3 123.40	3 127.23	3 124.45	3 142.09	5 1,505.4.
31 Residential Schedule OI 153,283,311 125,803,97 11,745,228 10,403,922 84,274,399 80,809,431 105,215,982 97,667,963 72,414,077 84,277,125 115,287,104 19,748,750 12,808,81,0 32 General Svc Schedule 01/012 42,671,508 40,668,652 42,704,813 35,937,812 32,037,49 33,704,610 34,792,579 36,491,956 31,402,635 34,505,476 73,720,519 42,510,480 445,174,78 34 Extra Large Gen Schedule 21/022 47,534,007 82,809,943 33,704,610 34,785,52 45,678,667 28,807,876 92,400,82 27,7080,975 29,872,924 45,878,867 51,570,94 45,878,867 51,570,94 45,878,867 50,991,477,773 32,201,063 32,817,225 30,914,82 32,322,203,06 37,291,918 29,220,062 37,812,812 29,829,912 29,847,423 39,661,69 34,82,52 42,01,012 43,057 82,471,291 48,037 81,877 91,657 43,818,77 91,657 43,818,77 91,657 43,818,77 91,657 43,818,77 91,657 43,818,77 91,657 43,818,77 91,657 43,818,77		* Schedules 11, 12, 21, 22, 31, and 32.														
31 Residential Schedule OI 153,283,311 125,803,97 11,745,228 10,403,922 84,274,399 80,809,431 105,215,982 97,667,963 72,414,077 84,277,125 115,287,104 19,748,750 12,808,81,0 32 General Svc Schedule 01/012 42,671,508 40,668,652 42,704,813 35,937,812 32,037,49 33,704,610 34,792,579 36,491,956 31,402,635 34,505,476 73,720,519 42,510,480 445,174,78 34 Extra Large Gen Schedule 21/022 47,534,007 82,809,943 33,704,610 34,785,52 45,678,667 28,807,876 92,400,82 27,7080,975 29,872,924 45,878,867 51,570,94 45,878,867 51,570,94 45,878,867 50,991,477,773 32,201,063 32,817,225 30,914,82 32,322,203,06 37,291,918 29,220,062 37,812,812 29,829,912 29,847,423 39,661,69 34,82,52 42,01,012 43,057 82,471,291 48,037 81,877 91,657 43,818,77 91,657 43,818,77 91,657 43,818,77 91,657 43,818,77 91,657 43,818,77 91,657 43,818,77 91,657 43,818,77	30	Normalized Test Year Usage														
32 General Svc Schedule 011/012 42,671,508 40,628,652 42,704,813 35,937,812 32,02,3749 33,704,610 34,792,579 36,491,956 31,402,635 34,505,476 37,220,519 42,901,480 445,174,78 33 Large Gen Svc Schedule 021/022 47,534,029 48,880,24 48,860,396 28,679,360 28,777,75 36,491,956 31,402,635 34,505,476 37,220,519 42,901,480 445,174,78 34 Extra Large Gen Svc Schedule 25P 23,905,909 28,498,502 32,007,74 31,401,16 32,464,445 31,819,154 29,206,523 32,981,280 32,906,914 45,871,870 28,973,881 29,206,823 32,981,280 32,906,914 35,931,422 92,908,22 29,035,285 30,931,322 29,306,904 36,801,88 37,971,319 82,003,312 29,030,914 3,735,212 82,003 78,9159 90,6513 840,337 851,877 91,6874 10,433,02 37 Otal Normalized Test Year Usage 304,449,991 275,917,972 276,087,619 250,221,870 22,702,3400 256,821,879 254,892,802 218,497,292 235,420,833 260,463,531 297,899,089 3				153 285 31	125 860 397	117 452 298	100 489 362	84 274 399	80 890 431	105 215 982	97 667 963	72 434 077	88 277 125	115 287 014	139 748 750	1 280 883 10
33 Large Gen Sve Schedule 021/022 47,534,029 46,881,024 48,880,996 48,633,30 43,485,523 45,625,905 47,775,511 47,220,24 45,860,282 47,728,661 45,878,677 51,570,069 567,374,27 34 Extra Large Gen Schedule 25 30,306,579 28,299,2998 30,617,343 28,679,967 28,866,852 28,623,776 28,879,806 29,206,233 29,206,228 30,906,179 29,299,298 30,661,188 35 Extra Large Gen Schedule 25P 3,966,169 3,418,221 4,217,312 4,920,102 4,305,776 9,461,439 10,280,884 7,577,319 5,210,882 2,403,147 3,573,527 63,182,40 37 Street and Area Lights 800,032 789,512 986,875 857,971 838,331 874,971 879,574 879,159 908,513 840,337 851,877 916,874 10,433,00 38 Total Normalized Test Year Usage 304,449,991 259,17,272 27,60,87,619 250,21,870 23,890 218,4971 879,574 879,574 879,574 879,574 879,574 879,574 879,574 879,574 879,574 879,574																
34 Extra Large Gen Schedule 25 30,306,579 28,292,998 30,617,343 28,679,967 28,836,852 28,679,960 29,240,092 27,406,339 29,223,066 27,890,975 29,872,424 347,870,21 35 Extra Large Gen Schedule 25P 25,995,900 29,498,520 32,002,074 31,406,116 32,464,445 31,819,154 29,206,523 32,908,128 29,263,285 20,901,312 29,306,914 35,857,173 95,210,884 7,577,319 5,210,884 7,577,319 5,210,884 7,577,319 5,210,843 28,879,806 29,40,921 218,497,292 235,420,833 260,463,531 29,306,944 368,011,843 30,802,929,70 36 Total Normalized Test Year Usage 30,44,499,991 275,917,272 27,608,619 250,221,870 227,023,400 225,844,623 256,211,445 254,892,802 218,497,292 235,420,833 260,463,51 29,309,028 30,82,929,70 37 Normalized Test Year Usage 304,449,991 215,917,272 27,608,619 255,772 23,707 23,806 23,217 23,249 23,472 23,303 23,475 281,72 30 Stata Large Gen Schedule 011																
35 Extra Large Gen Schedule 25P 25,995,909 29,498,520 32,027,074 31,406,116 32,464,445 31,819,154 29,206,523 32,812,506 32,908,128 29,635,285 30,931,322 29,306,904 368,011,88 36 Pumping Schedule 31/32 3,847,623 3,847,623 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 63,182,44 37 Street and Area Lights 300,449,91 275,917,272 276,087,619 250,221,870 225,844,623 256,211,445 254,892,802 218,497,292 235,420,833 260,463,531 297,899,028 3,082,929,707 38 Total Normalized Test Year Usage 304,449,91 215,272 2115,606 115,677 115,645 114,071 114,232 114,346 115,022 114,956 115,307 1,381,271 40 Normalized Test Year Customer Bills 115,873 115,572 115,665 114,071 114,232 114,346 115,022 114,956 115,307 1,381,271 42 General Sve Schedule 01/02 23,393 2																
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 63,182,44 37 Street and Area Lights 809,032 789,512 986,875 857,971 838,331 874,971 879,159 908,513 840,337 851,877 916,874 10,433,003 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 3,082,929,70 40 Normalized Test Year Customer Bills Total Normalized Test Year Customer Bills 115,383 115,272 115,806 115,677 115,645 114,071 114,232 114,346 115,002 114,956 115,307 1,381,272 41 Residential Schedule 011/012 23,393 23,421 23,919 23,572 23,217 23,217 23,249 23,472 23,347 23,472 23,472 23,347 28,58 24 9,88 44 <																
37 Street and Area Lights 809,032 789,512 986,875 857,971 838,331 874,971 879,574 879,574 879,159 908,513 840,337 851,877 916,874 10,433,02 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 3,082,929,70 90 Normalized Test Year Customer Bills 115,383 115,272 115,806 115,650 115,677 115,645 114,071 114,232 114,346 115,022 114,956 115,307 1,381,27 41 Residential Schedule 01 115,383 115,272 115,806 115,677 115,645 114,071 114,232 114,346 115,022 114,956 115,307 1,381,272 42 General Svc Schedule 01/012 23,393 23,471 23,707 23,806 23,217 23,249 23,475 28,03 23,475 28,03 24,975 28,988 44 Extra Large Gen Schedule 25P 1 1 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>																
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 3,082,929,70 9 40 Normalized Test Year Customer Bills 41 Residential Schedule 001 115,383 115,272 115,806 115,560 115,677 115,645 114,071 114,322 114,346 115,022 114,956 115,307 1,381,27 43 Large Gen Sx Schedule 011/012 23,393 23,421 23,919 23,572 23,707 23,806 23,217 23,249 23,472 23,303 23,475 281,78 44 Extra Large Gen Sx Schedule 021/022 821 798 815 813 804 793 851 846 844 837 835 824 9,86 45 Extra Large Gen Schedule 25P 1 <																
39 39 30 31 52,272 115,605 115,677 115,645 114,071 114,232 114,346 115,022 114,956 115,307 1,381,27 42 General Svc Schedule 011/012 23,393 23,421 23,919 23,572 23,707 23,806 23,217 23,249 23,472 23,303 23,475 281,775 43 Large Gen Svc Schedule 021/022 821 798 815 813 804 793 851 846 844 837 835 824 98,78 44 Extra Large Gen Schedule 25 11																
40 Normalized Test Year Customer Bills 41 Residential Schedule 001 115,383 115,272 115,660 115,677 115,645 114,071 114,232 114,346 115,022 114,956 115,307 1,381,27 42 General Svc Schedule 011/012 23,393 23,421 23,919 23,572 23,707 23,806 23,217 23,249 23,427 23,303 23,475 28,308 28,472 28,308 28,478 48,483 88,44 88,37 88,5 84,49 88,73 88,5 84,49 88,73 14,1<1		Total Romanzed Test Teal Osage		504,449,99	273,717,272	270,007,017	250,221,070	227,025,400	225,044,025	250,211,445	254,072,002	210,497,292	255,420,055	200,405,551	297,099,020	5,002,727,70
41 Residential Schedule 001 115,383 115,272 115,806 115,677 115,645 114,071 114,232 114,346 115,022 114,956 115,07 1,381,27 42 General Svc Schedule 011/012 23,393 23,421 23,919 23,572 23,707 23,806 23,217 23,249 23,472 23,303 23,475 281,78 43 Large Gen Svc Schedule 021/022 821 798 815 813 804 793 851 846 844 837 835 824 9,88 44 Extra Large Gen Schedule 25P 1		Normalized Test Vear Customer Bills														
42 General Svc Schedule 011/012 23,393 23,421 23,919 23,572 23,707 23,806 23,217 23,249 23,472 23,303 23,475 281,78 43 Large Gen Svc Schedule 021/022 821 798 815 813 804 793 851 846 844 837 835 824 9,88 44 Extra Large Gen Schedule 25 11 1				115 203	115 272	115 804	115 560	115 677	115 645	114.071	114 222	114 346	115 022	114.056	115 307	1 381 27
43 Large Gen Svc Schedule 021/022 821 798 815 813 804 793 851 846 844 837 835 824 9,88 44 Extra Large Gen Schedule 25 11 1				-)												
44 Extra Large Gen Schedule 25 11																
45 Extra Large Gen Schedule 25P 1 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>																
46 Pumping Schedule 31/32 1,528 1,526 1,551 1,539 1,530 1,545 1,528 1,529 1,537 1,525 1,523 1,537 18,39 47 Street and Area Lights 164 145 249 192 189 181 181 182 181 181 2,21 48 Total Normalized Test Year Customer Bills 141,301 141,174 142,352 141,688 141,919 141,900 139,860 140,049 140,170 141,050 140,810 141,336 1,693,69 49 50 Test Year Average Usage per Customer 51 Residential 870 729 699 922 855 633 767 1,003 1,212 11,12				1	11				11							
47 Street and Area Lights 164 145 249 192 189 181 181 182 181 181 2,21 48 Total Normalized Test Year Customer Bills 141,301 141,174 142,352 141,688 141,919 139,860 140,049 140,170 141,050 140,810 141,336 1,693,69 49 50 Test Year Average Usage per Customer 5 Residential 1,328 1,092 1,014 870 729 699 922 855 633 767 1,003 1,212 11,122				1.53	1.520		-	-	1 5 4 5							
48 Total Normalized Test Year Customer Bills 141,301 141,174 142,352 141,688 141,919 139,860 140,049 140,170 141,050 140,810 141,336 1,693,69 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 11,122		1.0														
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 11,122		8					-									
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 11,122		1 otal Normalized 1 est Year Customer Bills		141,30	141,174	142,352	141,688	141,919	141,990	139,860	140,049	140,170	141,050	140,810	141,336	1,693,69
51 Residential 1,328 1,092 1,014 870 729 699 922 855 633 767 1,003 1,212 11,12		70 - 17 A TT														
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 41,63						· · ·										
	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

CASE NO. AVU-E-23-01 SETTLEMENT STIPULATION APPENDIX B

927 3,469

	AVISTA UTILITIES Base Case Cost of Service General Summary						daho Jurisdiction lectric Utility	I	Effective 09/01/23
	For the Twelve Months Ended June 30, 2022					L	lectric Otility		07/01/23
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j) 0-1-44-40
701	Description SUMMARY BY FUNCTION ANALYSIS	Total	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 25P	Sch 31-32	Sch 41-49
702 703									
704	Functional Cost Components at Current Rates								
705 706	Production Transmission	114,271,489 27,458,544	49,187,921 12,356,640	16,812,343 4,263,640	21,251,397 5,132,875	11,924,750 2,549,372	12,669,300 2,713,945	2,123,565 413,383	302,213 28,690
707	Distribution	65,538,780	35,830,722	11,911,057	10,321,031	2,239,933	358,459	2,109,099	2,768,481
708 709	Common Total Current Rate Revenue	68,385,187	37,289,718 134,665,000	10,867,960 43,855,000	10,330,697 47,036,000	3,989,945 20,704,000	3,401,296 19,143,000	1,561,954 6,208,000	943,617 4,043,000
710 711		,,		,,	,,	, _ ,, _ ,, _ ,		-,,	.,,
712 713	Expressed as \$/kWh								
714	Production	\$0.03707	\$0.03840	\$0.03777	\$0.03746	\$0.03428	\$0.03443	\$0.03361	\$0.02897
715 716	Transmission Distribution	\$0.00891 \$0.02126	\$0.00965 \$0.02797	\$0.00958 \$0.02676	\$0.00905 \$0.01819	\$0.00733 \$0.00644	\$0.00737 \$0.00097	\$0.00654 \$0.03338	\$0.00275 \$0.26536
717	Common	\$0.02120	\$0.02911	\$0.02441	\$0.01815	\$0.00044 \$0.01147	\$0.00924	\$0.02472	\$0.09045
718 719	Total Current Rate Revenue	\$0.08941	\$0.10513	\$0.09851	\$0.08290	\$0.05952	\$0.05202	\$0.09826	\$0.38752
720	Functional Cost Components at Uniform Current Return								
721 722	Production Transmission	113,828,935 27,362,284	49,924,206 13,043,497	16,338,355 3,863,446	21,600,461 5,447,179	11,625,088 2,334,505	11,874,211 2,190,285	2,186,938 461,091	279,675 22,279
722	Distribution	65,983,460	37,285,835	11,043,346	10,881,326	2,070,165	300,686	2,310,537	2,091,565
724	Common Total Uniform Current Cost	68,479,322 275,654,000	37,757,081 138,010,620	10,616,902 41,862,048	10,457,263	3,914,120	3,239,045 17,604,228	1,597,929	896,982 3,290,501
725 726	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
727									
728 729	Expressed as \$/kWh								
730	Production	\$0.03692	\$0.03898	\$0.03670	\$0.03807	\$0.03342	\$0.03227	\$0.03461	\$0.02681
731 732	Transmission Distribution	\$0.00888 \$0.02140	\$0.01018 \$0.02911	\$0.00868 \$0.02481	\$0.00960 \$0.01918	\$0.00671 \$0.00595	\$0.00595 \$0.00082	\$0.00730 \$0.03657	\$0.00214 \$0.20048
733	Common	\$0.02221	\$0.02948	\$0.02385	\$0.01843	\$0.01125	\$0.00880	\$0.02529	\$0.08598
734 735	Total Current Rate Revenue	\$0.08941	\$0.10775	\$0.09404	\$0.08528	\$0.05733	\$0.04784	\$0.10377	\$0.31539
736 737	Revnue to Cost Ratio at Current Rates	1.00	0.98	1.05	0.97	1.04	1.09	0.95	1.23
738									
739	Functional Cost Components at Proposed Return by Schedule Production	119.575.036	52.284.287	17.114.202	22.521.569	12.160.950	12.946.586	2.241.703	305.738
739 740 741	Production Transmission	119,575,036 32,179,111	52,284,287 15,241,130	17,114,202 4,517,316	22,521,569 6,274,890	12,160,950 2,718,015	12,946,586 2,895,896	2,241,703 502,177	305,738 29,686
739 740 741 742	Production Transmission Distribution	32,179,111 74,870,506	15,241,130 41,942,693	4,517,316 12,461,401	6,274,890 12,356,982	2,718,015 2,373,206	2,895,896 378,539	502,177 2,484,059	29,686 2,873,625
739 740 741 742 743 744	Production Transmission	32,179,111	15,241,130	4,517,316	6,274,890	2,718,015	2,895,896	502,177	29,686
739 740 741 742 743 744 745	Production Transmission Distribution Common	32,179,111 74,870,506 71,163,347	15,241,130 41,942,693 39,255,889	4,517,316 12,461,401 11,028,081	6,274,890 12,356,982 10,791,559	2,718,015 2,373,206 4,049,828	2,895,896 378,539 3,457,979	502,177 2,484,059 1,629,061	29,686 2,873,625 950,951
739 740 741 742 743 744	Production Transmission Distribution Common Total Proposed Rate Revenue	32,179,111 74,870,506 71,163,347	15,241,130 41,942,693 39,255,889	4,517,316 12,461,401 11,028,081	6,274,890 12,356,982 10,791,559	2,718,015 2,373,206 4,049,828	2,895,896 378,539 3,457,979	502,177 2,484,059 1,629,061	29,686 2,873,625 950,951
739 740 741 742 743 744 745 746 747 748	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh	32,179,111 74,870,506 71,163,347 297,788,000	15,241,130 41,942,693 39,255,889 148,724,000	4,517,316 12,461,401 11,028,081 45,121,000	6,274,890 12,356,982 10,791,559 51,945,000	2,718,015 2,373,206 4,049,828 21,302,000	2,895,896 378,539 3,457,979 19,679,000	502,177 2,484,059 1,629,061 6,857,000	29,686 2,873,625 950,951 4,160,000
739 740 741 742 743 744 745 746 747	Production Transmission Distribution Common Total Proposed Rate Revenue	32,179,111 74,870,506 71,163,347 297,788,000 \$0.03879 \$0.01044	15,241,130 41,942,693 39,255,889 148,724,000 \$0.04082 \$0.01190	4,517,316 12,461,401 11,028,081 45,121,000 \$0.03844 \$0.01015	6,274,890 12,356,982 10,791,559 51,945,000 \$0.03969 \$0.01106	2,718,015 2,373,206 4,049,828 21,302,000 \$0.03496 \$0.00781	2,895,896 378,539 3,457,979 19,679,000 \$0.03518 \$0.00787	\$02,177 2,484,059 1,629,061 6,857,000 \$0.03548 \$0.00795	29,686 2,873,625 950,951 4,160,000 \$0.02930 \$0.02930
739 740 741 742 743 744 745 746 747 748 749 750 751	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution	32,179,111 74,870,506 71,163,347 297,788,000 \$0.03879 \$0.01044 \$0.02429	15,241,130 41,942,693 39,255,889 148,724,000 \$0.04082 \$0.01190 \$0.03275	4,517,316 12,461,401 11,028,081 45,121,000 \$0.03844 \$0.01015 \$0.02799	6,274,890 12,356,982 10,791,559 51,945,000 \$0.03969 \$0.01106 \$0.02178	2,718,015 2,373,206 4,049,828 21,302,000 \$0.03496 \$0.03496 \$0.00781 \$0.00682	2,895,896 378,539 3,457,979 19,679,000 \$0.03518 \$0.00787 \$0.00103	502,177 2,484,059 1,629,061 6,857,000 \$0.03548 \$0.00795 \$0.03932	29,686 2,873,625 950,951 4,160,000 \$0.02930 \$0.02930 \$0.0285 \$0.27544
739 740 741 742 743 744 745 746 747 748 749 750	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission	32,179,111 74,870,506 71,163,347 297,788,000 \$0.03879 \$0.01044	15,241,130 41,942,693 39,255,889 148,724,000 \$0.04082 \$0.01190	4,517,316 12,461,401 11,028,081 45,121,000 \$0.03844 \$0.01015	6,274,890 12,356,982 10,791,559 51,945,000 \$0.03969 \$0.01106	2,718,015 2,373,206 4,049,828 21,302,000 \$0.03496 \$0.00781	2,895,896 378,539 3,457,979 19,679,000 \$0.03518 \$0.00787	\$02,177 2,484,059 1,629,061 6,857,000 \$0.03548 \$0.00795	29,686 2,873,625 950,951 4,160,000 \$0.02930 \$0.02930
739 740 741 742 743 744 745 746 747 748 749 750 750 751 752 753 754	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates	32,179,111 74,870,506 71,163,347 297,788,000 \$0.03879 \$0.03879 \$0.01044 \$0.02429 \$0.02308	15,241,130 41,942,693 39,255,889 148,724,000 \$0.04082 \$0.01190 \$0.03275 \$0.03065	4,517,316 12,461,401 11,028,081 45,121,000 \$0.03844 \$0.01015 \$0.02799 \$0.02477	6,274,890 12,356,982 10,791,559 51,945,000 \$0.03969 \$0.01106 \$0.02178 \$0.01902	2,718,015 2,373,206 4,049,828 21,302,000 \$0.03496 \$0.00781 \$0.00682 \$0.01164	2,895,896 378,539 3,457,979 19,679,000 \$0.03518 \$0.00787 \$0.00103 \$0.00940	\$0.03548 \$0.03548 \$0.03548 \$0.03528 \$0.03528	29,686 2,873,625 950,951 4,160,000 \$0.02930 \$0.00285 \$0.27544 \$0.09115
739 740 741 742 743 744 745 746 747 748 749 750 751 752 753	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common	32,179,111 74,870,506 71,163,347 297,788,000 \$0.03879 \$0.03879 \$0.01044 \$0.02429 \$0.02308	15,241,130 41,942,693 39,255,889 148,724,000 \$0.04082 \$0.01190 \$0.03275 \$0.03065	4,517,316 12,461,401 11,028,081 45,121,000 \$0.03844 \$0.01015 \$0.02799 \$0.02477	6,274,890 12,356,982 10,791,559 51,945,000 \$0.03969 \$0.01106 \$0.02178 \$0.01902	2,718,015 2,373,206 4,049,828 21,302,000 \$0.03496 \$0.00781 \$0.00682 \$0.01164	2,895,896 378,539 3,457,979 19,679,000 \$0.03518 \$0.00787 \$0.00103 \$0.00940	\$0.03548 \$0.03548 \$0.03548 \$0.03528 \$0.03528	29,686 2,873,625 950,951 4,160,000 \$0.02930 \$0.00285 \$0.27544 \$0.09115
739 740 741 742 743 744 745 746 747 748 749 750 751 752 753 754 755 756 756 757	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission	32,179,111 74,870,506 71,163,347 297,788,000 \$0.03879 \$0.01044 \$0.02429 \$0.02429 \$0.02308 \$0.09659 119,396,850 32,132,788	15,241,130 41,942,693 39,255,889 148,724,000 \$0.04082 \$0.01190 \$0.03275 \$0.033065 \$0.11611 52,366,237 15,317,579	4,517,316 12,461,401 11,028,081 45,121,000 \$0.03844 \$0.01015 \$0.02799 \$0.02477 \$0.10136 17,137,542 4,537,022	6,274,890 12,356,982 10,791,559 51,945,000 \$0.03969 \$0.01106 \$0.02178 \$0.01902 \$0.09155 22,657,043 6,396,873	2,718,015 2,373,206 4,049,828 21,302,000 \$0.03496 \$0.00781 \$0.00682 \$0.016124 12,193,726 2,741,517	2,895,896 378,539 3,457,979 19,679,000 \$0.03518 \$0.00787 \$0.00103 \$0.00940 \$0.05347 12,455,036 2,572,153	502,177 2,484,059 1,629,061 6,857,000 \$0.03548 \$0.03548 \$0.03932 \$0.02578 \$0.10853 2,293,912 541,480	29,686 2,873,625 950,951 4,160,000 \$0.02930 \$0.02930 \$0.0285 \$0.27544 \$0.09115 \$0.39873 293,355 26,163
739 740 741 742 743 744 745 746 747 748 749 750 751 752 753 754 755 756	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production	32,179,111 74,870,506 71,163,347 297,788,000 \$0.03879 \$0.01044 \$0.02429 \$0.02308 \$0.09659 119,396,850	15,241,130 41,942,693 39,255,889 148,724,000 \$0.04082 \$0.01190 \$0.03275 \$0.03065 \$0.11611 52,366,237	4,517,316 12,461,401 11,028,081 45,121,000 \$0.03844 \$0.01015 \$0.02799 \$0.02477 \$0.10136 17,137,542	6,274,890 12,356,982 10,791,559 51,945,000 \$0.03969 \$0.01106 \$0.02178 \$0.01902 \$0.09155 22,657,043	2,718,015 2,373,206 4,049,828 21,302,000 \$0.03496 \$0.00781 \$0.00682 \$0.01164 \$0.06124 12,193,726	2,895,896 378,539 3,457,979 19,679,000 \$0.03518 \$0.00787 \$0.00103 \$0.00940 \$0.05347 12,455,036	502,177 2,484,059 1,629,061 6,857,000 \$0.03548 \$0.03932 \$0.02578 \$0.10853 2,293,912	29,686 2,873,625 950,951 4,160,000 \$0.02930 \$0.022930 \$0.27544 \$0.09115 \$0.39873 293,355
739 740 741 742 743 744 745 746 747 748 749 751 751 752 753 754 755 756 757 758 759 759 760	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution	32,179,111 74,870,506 71,163,347 297,788,000 \$0.03879 \$0.01044 \$0.02429 \$0.02409 \$0.02409 \$0.02308 \$0.09659 119,396,850 32,132,788 75,069,515	15,241,130 41,942,693 39,255,889 148,724,000 \$0.04082 \$0.0190 \$0.03275 \$0.03065 \$0.11611 52,366,237 15,317,579 42,104,650	4,517,316 12,461,401 11,028,081 45,121,000 \$0.03844 \$0.01015 \$0.02799 \$0.02477 \$0.10136 17,137,542 4,537,022 12,504,128	6,274,890 12,356,982 10,791,559 51,945,000 \$0.03969 \$0.01106 \$0.02178 \$0.01902 \$0.09155 22,657,043 6,396,873 12,574,435	2,718,015 2,373,206 4,049,828 21,302,000 \$0.03496 \$0.00781 \$0.00682 \$0.01164 \$0.06124 12,193,726 2,741,517 2,391,775	2,895,896 378,539 3,457,979 19,679,000 \$0.03518 \$0.00787 \$0.00103 \$0.00940 \$0.05347 12,455,036 2,572,153 342,823	\$0.03548 \$0.03548 \$0.03548 \$0.03548 \$0.03932 \$0.02578 \$0.10853 2,293,912 541,480 2,650,009	29,686 2,873,625 950,951 4,160,000 \$0.02930 \$0.02930 \$0.02930 \$0.02253 \$0.27544 \$0.09115 \$0.39873 293,355 26,163 2,501,695
739 740 741 742 743 744 745 746 747 748 749 750 750 750 750 756 756 757 758 759 760 761	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common	32,179,111 74,870,506 71,163,347 297,788,000 \$0.03879 \$0.01044 \$0.02429 \$0.02409 \$0.02429 \$0.02308 \$0.09659 119,396,850 32,132,788 75,069,515 71,188,847	15,241,130 41,942,693 39,255,889 148,724,000 \$0.04082 \$0.01190 \$0.03275 \$0.03065 \$0.11611 52,366,237 15,317,579 42,104,650 39,307,907	4,517,316 12,461,401 11,028,081 45,121,000 \$0.03844 \$0.01015 \$0.02799 \$0.02477 \$0.10136 17,137,542 4,537,022 12,504,128 11,040,443	6,274,890 12,356,982 10,791,559 51,945,000 \$0.03969 \$0.01106 \$0.02178 \$0.01902 \$0.09155 22,657,043 6,396,873 12,574,435 10,840,680	2,718,015 2,373,206 4,049,828 21,302,000 \$0.03496 \$0.00781 \$0.00682 \$0.01164 \$0.06124 12,193,726 2,741,517 2,391,775 4,058,122	2,895,896 378,539 3,457,979 19,679,000 \$0.03518 \$0.00787 \$0.00103 \$0.00940 \$0.05347 12,455,036 2,572,153 342,823 3,357,669	\$0.3548 \$0.03548 \$0.03548 \$0.03548 \$0.0795 \$0.03932 \$0.02578 \$0.10853 2,293,912 541,480 2,650,009 1,658,698	29,686 2,873,625 950,951 4,160,000 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.002000 \$0.002050 \$0.000500 \$0.00050 \$0.00050 \$0.00050 \$0.00050
739 740 741 742 743 744 745 746 747 748 759 751 755 756 755 756 757 758 759 760 760 761 762 762	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common Total Uniform Proposed Cost	32,179,111 74,870,506 71,163,347 297,788,000 \$0.03879 \$0.01044 \$0.02429 \$0.02409 \$0.02429 \$0.02308 \$0.09659 119,396,850 32,132,788 75,069,515 71,188,847	15,241,130 41,942,693 39,255,889 148,724,000 \$0.04082 \$0.01190 \$0.03275 \$0.03065 \$0.11611 52,366,237 15,317,579 42,104,650 39,307,907	4,517,316 12,461,401 11,028,081 45,121,000 \$0.03844 \$0.01015 \$0.02799 \$0.02477 \$0.10136 17,137,542 4,537,022 12,504,128 11,040,443	6,274,890 12,356,982 10,791,559 51,945,000 \$0.03969 \$0.01106 \$0.02178 \$0.01902 \$0.09155 22,657,043 6,396,873 12,574,435 10,840,680	2,718,015 2,373,206 4,049,828 21,302,000 \$0.03496 \$0.00781 \$0.00682 \$0.01164 \$0.06124 12,193,726 2,741,517 2,391,775 4,058,122	2,895,896 378,539 3,457,979 19,679,000 \$0.03518 \$0.00787 \$0.00103 \$0.00940 \$0.05347 12,455,036 2,572,153 342,823 3,357,669	\$0.3548 \$0.03548 \$0.03548 \$0.03548 \$0.0795 \$0.03932 \$0.02578 \$0.10853 2,293,912 541,480 2,650,009 1,658,698	29,686 2,873,625 950,951 4,160,000 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.002000 \$0.002050 \$0.000500 \$0.00050 \$0.00050 \$0.00050 \$0.00050
739 740 741 742 743 744 745 746 747 748 749 750 751 752 753 754 755 756 757 758 756 757 758 759 760 761 762 763 763 764	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh	32,179,111 74,870,506 71,163,347 297,788,000 \$0.03879 \$0.01044 \$0.02429 \$0.02429 \$0.02308 \$0.09659 119,396,850 32,132,788 75,069,515 71,188,847 297,788,000	15,241,130 41,942,693 39,255,889 148,724,000 \$0.04082 \$0.01190 \$0.03275 \$0.03065 \$0.11611 52,366,237 15,317,579 42,104,650 39,307,907 149,096,373	4,517,316 12,461,401 11,028,081 45,121,000 \$0.03844 \$0.01015 \$0.02799 \$0.02477 \$0.10136 17,137,542 4,537,022 12,504,128 11,040,413 45,219,135	6,274,890 12,356,982 10,791,559 51,945,000 \$0.03969 \$0.01106 \$0.02178 \$0.01902 \$0.09155 22,657,043 6,396,873 12,574,435 10,840,680 52,469,030	2,718,015 2,373,206 4,049,828 21,302,000 \$0.03496 \$0.00781 \$0.00682 \$0.01164 \$0.06124 12,193,726 2,741,517 2,391,775 4,058,122 21,385,141	2,895,896 378,539 3,457,979 19,679,000 \$0.03518 \$0.00787 \$0.00103 \$0.00940 \$0.05347 12,455,036 2,572,153 342,823 3,357,669 18,727,680	502,177 2,484,059 1,629,061 6,857,000 \$0.03548 \$0.03932 \$0.02578 \$0.10853 2,293,912 541,480 2,650,009 1,658,698 7,144,099	29,686 2,873,625 950,951 4,160,000 \$0.02930 \$0.02930 \$0.02254 \$0.27544 \$0.09115 \$0.39873 293,355 26,163 2,501,695 925,327 3,746,541
739 740 741 742 743 744 745 746 747 748 759 751 755 756 755 756 755 756 757 758 759 760 760 761 762 763	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common Total Uniform Proposed Cost	32,179,111 74,870,506 71,163,347 297,788,000 \$0.03879 \$0.01044 \$0.02429 \$0.02409 \$0.02429 \$0.02308 \$0.09659 119,396,850 32,132,788 75,069,515 71,188,847	15,241,130 41,942,693 39,255,889 148,724,000 \$0.04082 \$0.01190 \$0.03275 \$0.03065 \$0.11611 52,366,237 15,317,579 42,104,650 39,307,907	4,517,316 12,461,401 11,028,081 45,121,000 \$0.03844 \$0.01015 \$0.02799 \$0.02477 \$0.10136 17,137,542 4,537,022 12,504,128 11,040,443	6,274,890 12,356,982 10,791,559 51,945,000 \$0.03969 \$0.01106 \$0.02178 \$0.01902 \$0.09155 22,657,043 6,396,873 12,574,435 10,840,680	2,718,015 2,373,206 4,049,828 21,302,000 \$0.03496 \$0.00781 \$0.00682 \$0.01164 \$0.06124 12,193,726 2,741,517 2,391,775 4,058,122	2,895,896 378,539 3,457,979 19,679,000 \$0.03518 \$0.00787 \$0.00103 \$0.00940 \$0.05347 12,455,036 2,572,153 342,823 3,357,669	\$0.3548 \$0.03548 \$0.03548 \$0.03548 \$0.0795 \$0.03932 \$0.02578 \$0.10853 2,293,912 541,480 2,650,009 1,658,698	29,686 2,873,625 950,951 4,160,000 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.002000 \$0.002050 \$0.000500 \$0.00050 \$0.00050 \$0.00050 \$0.00050
739 740 741 742 743 744 745 746 747 748 759 751 755 756 757 758 759 760 761 762 763 764 765 766 765 766 765	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh Production Total Uniform Proposed Cost	32,179,111 74,870,506 71,163,347 297,788,000 \$0.03879 \$0.01044 \$0.02429 \$0.02308 \$0.09659 119,396,850 32,132,788 75,069,515 71,188,847 297,788,000 \$0.03873 \$0.01042 \$0.02435	15,241,130 41,942,693 39,255,889 148,724,000 \$0.03275 \$0.03065 \$0.11611 52,366,237 15,317,579 42,104,650 39,307,907 149,096,373 \$0.04088 \$0.01196 \$0.03287	4,517,316 12,461,401 11,028,081 45,121,000 \$0.03844 \$0.01015 \$0.02799 \$0.02477 \$0.10136 17,137,542 4,537,022 12,504,128 11,040,443 45,219,135 \$0.03850 \$0.01019 \$0.02809	6,274,890 12,356,982 10,791,559 51,945,000 \$0.03969 \$0.01106 \$0.02178 \$0.01902 \$0.09155 22,657,043 6,396,873 12,574,435 10,840,680 52,469,030 \$0.03993 \$0.01127 \$0.02216	2,718,015 2,373,206 4,049,828 21,302,000 \$0.03496 \$0.00781 \$0.00682 \$0.01164 \$0.06124 12,193,726 2,741,517 2,391,775 4,058,122 21,385,141 \$0.03505 \$0.03505 \$0.00788 \$0.00788 \$0.00688	2,895,896 378,539 3,457,979 19,679,000 \$0.03518 \$0.00787 \$0.00103 \$0.00940 \$0.05347 12,455,036 2,572,153 342,823 3,357,669 18,727,680 \$0.03384 \$0.03384 \$0.00399 \$0.00093	\$0.3548 \$0.03548 \$0.03548 \$0.00795 \$0.03932 \$0.02578 \$0.10853 2,293,912 541,480 2,650,009 1,658,698 7,144,099 \$0.03631 \$0.00857 \$0.04194	29,686 2,873,625 950,951 4,160,000 \$0.02930 \$0.02930 \$0.0285 \$0.27544 \$0.09115 \$0.39873 293,355 26,163 2,501,695 925,327 3,746,541 \$0.02812 \$0.02812 \$0.02812 \$0.02251 \$0.02379
739 740 741 742 743 744 745 746 747 748 749 750 751 752 753 754 755 756 757 758 756 757 758 759 760 761 762 763 764 765 766 767	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh Production Transmission Distribution Common	32,179,111 74,870,506 71,163,347 297,788,000 \$0.03879 \$0.01044 \$0.02429 \$0.02429 \$0.02429 \$0.02429 \$0.02429 \$0.02429 \$0.02429 \$0.02429 \$0.03873 \$0.03873 \$0.01042 \$0.02435 \$0.02435 \$0.02309	15,241,130 41,942,693 39,255,889 148,724,000 \$0.04082 \$0.01190 \$0.03275 \$0.03065 \$0.11611 52,366,237 15,317,579 42,104,650 39,307,907 149,096,373 \$0.04088 \$0.01196 \$0.03287 \$0.03069	4,517,316 12,461,401 11,028,081 45,121,000 \$0.03844 \$0.01015 \$0.02799 \$0.02477 \$0.10136 17,137,542 4,537,022 12,504,128 11,040,443 45,219,135 \$0.03850 \$0.01019 \$0.02809 \$0.02809 \$0.02809	6,274,890 12,356,982 10,791,559 51,945,000 \$0.03969 \$0.01106 \$0.02178 \$0.01902 \$0.09155 22,657,043 6,396,873 12,574,435 10,840,680 52,469,030 \$0.03993 \$0.01127 \$0.02216 \$0.01127	2,718,015 2,373,206 4,049,828 21,302,000 \$0.03496 \$0.00781 \$0.00682 \$0.01164 \$0.06124 12,193,726 2,741,517 2,391,775 4,058,122 21,385,141 \$0.03505 \$0.00788 \$0.00688 \$0.00788 \$0.00688 \$0.00788	2,895,896 378,539 3,457,979 19,679,000 \$0.03518 \$0.00787 \$0.00103 \$0.00940 \$0.05347 12,455,036 2,572,153 342,823 3,357,669 18,727,680 \$0.03384 \$0.003384 \$0.00699 \$0.00093 \$0.00912	\$0.03548 \$0.03548 \$0.03548 \$0.0795 \$0.03932 \$0.02578 \$0.10853 2,293,912 541,480 2,650,009 1,658,698 7,144,099 \$0.03631 \$0.00857 \$0.04194 \$0.02625	29,686 2,873,625 950,951 4,160,000 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.027544 \$0.09115 \$0.39873 26,163 2,501,695 925,327 3,746,541 \$0.02812 \$0.00251 \$0.02812 \$0.00251 \$0.23979 \$0.08869
739 740 741 742 743 744 745 746 747 748 749 750 751 752 753 754 755 756 757 758 759 760 761 762 763 761 762 763 764 765 766 767 765 766 767 768 769 770	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Melded Rates	32,179,111 74,870,506 71,163,347 297,788,000 \$0.03879 \$0.01044 \$0.02429 \$0.02308 \$0.09659 119,396,850 32,132,788 75,069,515 71,188,847 297,788,000 \$0.03873 \$0.01042 \$0.02435 \$0.02309 \$0.09659	15,241,130 41,942,693 39,255,889 148,724,000 \$0.04082 \$0.01190 \$0.03275 \$0.03065 \$0.11611 52,366,237 15,317,579 42,104,650 39,307,907 149,096,373 \$0.04088 \$0.01196 \$0.03287 \$0.03069 \$0.11640	4,517,316 12,461,401 11,028,081 45,121,000 \$0.03844 \$0.01015 \$0.02799 \$0.02477 \$0.10136 17,137,542 4,537,022 12,504,128 11,040,443 45,219,135 \$0.03850 \$0.0191 \$0.02809 \$0.02480 \$0.10158	6,274,890 12,356,982 10,791,559 51,945,000 \$0.03969 \$0.01106 \$0.02178 \$0.01902 \$0.01902 \$0.01905 22,657,043 6,396,873 12,574,435 10,840,680 52,469,030 \$0.03993 \$0.01277 \$0.02216 \$0.01911 \$0.09248	2,718,015 2,373,206 4,049,828 21,302,000 \$0.03496 \$0.00781 \$0.00682 \$0.01164 \$0.06124 12,193,726 2,741,517 2,391,775 4,058,122 21,385,141 \$0.03505 \$0.00788 \$0.00688 \$0.01167 \$0.06147	2,895,896 378,539 3,457,979 19,679,000 \$0.03518 \$0.00787 \$0.00103 \$0.00940 \$0.005347 12,455,036 2,572,153 342,823 3,357,669 18,727,680 \$0.03384 \$0.03384 \$0.00699 \$0.00912 \$0.05089	502,177 2,484,059 1,629,061 6,857,000 \$0.03548 \$0.03932 \$0.03932 \$0.02578 \$0.03932 2,293,912 541,480 2,650,009 1,658,698 7,144,099 \$0.03631 \$0.00857 \$0.04194 \$0.02625 \$0.11307	29,686 2,873,625 950,951 4,160,000 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02812 \$0.02930 \$0.029500 \$0.029500\$000\$0000\$000\$0000\$000\$0000\$000\$0000\$000\$0000
739 740 741 742 743 744 745 746 747 748 759 750 751 755 756 755 756 757 758 759 760 761 762 763 764 765 766 767 768 766 767 768 769 770 771	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Melded Rates Revenue to Cost Ratio at Proposed Rates	32,179,111 74,870,506 71,163,347 297,788,000 \$0.03879 \$0.01044 \$0.02429 \$0.02308 \$0.09659 119,396,850 32,132,788 75,069,515 71,188,847 297,788,000 \$0.03873 \$0.01042 \$0.02435 \$0.02435 \$0.02435 \$0.02309 \$0.09659 1.00	15,241,130 41,942,693 39,255,889 148,724,000 \$0.04082 \$0.01190 \$0.03275 \$0.03065 \$0.11611 52,366,237 15,317,579 42,104,650 39,307,907 149,096,373 \$0.04088 \$0.01196 \$0.03287 \$0.03069 \$0.11640 1.00	4,517,316 12,461,401 11,028,081 45,121,000 \$0.03844 \$0.01015 \$0.02799 \$0.02477 \$0.10136 17,137,542 4,537,022 12,504,128 11,040,443 45,219,135 \$0.03850 \$0.01019 \$0.02809 \$0.02480 \$0.10158 1.00	6,274,890 12,356,982 10,791,559 51,945,000 \$0.03969 \$0.01106 \$0.02178 \$0.01902 \$0.09155 22,657,043 6,396,873 12,574,435 10,840,680 52,469,030 \$0.03993 \$0.01127 \$0.02216 \$0.021127 \$0.02216 \$0.03913 \$0.0127	2,718,015 2,373,206 4,049,828 21,302,000 \$0.03496 \$0.00781 \$0.00682 \$0.01164 \$0.06124 12,193,726 2,741,517 2,391,775 4,058,122 21,385,141 \$0.03505 \$0.00788 \$0.00505 \$0.00788 \$0.006147 \$0.06147 1.00	2,895,896 378,539 3,457,979 19,679,000 \$0.03518 \$0.00787 \$0.00103 \$0.00940 \$0.05347 12,455,036 2,572,153 342,823 3,357,669 18,727,680 \$0.03384 \$0.03384 \$0.00399 \$0.0093 \$0.00912 \$0.05089 1.05	\$0.03548 \$0.03548 \$0.03548 \$0.00795 \$0.03932 \$0.02578 \$0.10853 2,293,912 541,480 2,650,009 1,658,698 7,144,099 \$0.03631 \$0.00857 \$0.04194 \$0.02625 \$0.11307 0.96	29,686 2,873,625 950,951 4,160,000 \$0.02930 \$0.02930 \$0.0285 \$0.27544 \$0.09115 \$0.39873 293,355 26,163 2,501,695 925,327 3,746,541 \$0.02812 \$0.02810 \$0.02812 \$0.02912 \$0.02912 \$0.02912 \$0.02912 \$0.02912 \$0.02912 \$0.0291
739 740 741 742 743 744 745 746 747 748 749 750 751 752 753 754 755 756 757 758 759 760 761 762 763 761 762 763 764 765 766 767 765 766 767 768 769 770	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Melded Rates	32,179,111 74,870,506 71,163,347 297,788,000 \$0.03879 \$0.01044 \$0.02429 \$0.02308 \$0.09659 119,396,850 32,132,788 75,069,515 71,188,847 297,788,000 \$0.03873 \$0.01042 \$0.02435 \$0.02309 \$0.09659	15,241,130 41,942,693 39,255,889 148,724,000 \$0.04082 \$0.01190 \$0.03275 \$0.03065 \$0.11611 52,366,237 15,317,579 42,104,650 39,307,907 149,096,373 \$0.04088 \$0.01196 \$0.03287 \$0.03069 \$0.11640	4,517,316 12,461,401 11,028,081 45,121,000 \$0.03844 \$0.01015 \$0.02799 \$0.02477 \$0.10136 17,137,542 4,537,022 12,504,128 11,040,443 45,219,135 \$0.03850 \$0.0191 \$0.02809 \$0.02480 \$0.10158	6,274,890 12,356,982 10,791,559 51,945,000 \$0.03969 \$0.01106 \$0.02178 \$0.01902 \$0.01902 \$0.01905 22,657,043 6,396,873 12,574,435 10,840,680 52,469,030 \$0.03993 \$0.01277 \$0.02216 \$0.01911 \$0.09248	2,718,015 2,373,206 4,049,828 21,302,000 \$0.03496 \$0.00781 \$0.00682 \$0.01164 \$0.06124 12,193,726 2,741,517 2,391,775 4,058,122 21,385,141 \$0.03505 \$0.00788 \$0.00688 \$0.01167 \$0.06147	2,895,896 378,539 3,457,979 19,679,000 \$0.03518 \$0.00787 \$0.00103 \$0.00940 \$0.005347 12,455,036 2,572,153 342,823 3,357,669 18,727,680 \$0.03384 \$0.03384 \$0.00699 \$0.00912 \$0.05089	502,177 2,484,059 1,629,061 6,857,000 \$0.03548 \$0.03932 \$0.03932 \$0.02578 \$0.03932 2,293,912 541,480 2,650,009 1,658,698 7,144,099 \$0.03631 \$0.00857 \$0.04194 \$0.02625 \$0.11307	29,686 2,873,625 950,951 4,160,000 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02812 \$0.02930 \$0.029500 \$0.029500\$000\$0000\$000\$0000\$000\$0000\$000\$0000\$000\$0000
739 740 741 742 743 744 745 746 747 748 750 751 752 753 754 755 756 757 758 759 760 761 762 763 761 762 763 764 765 766 767 765 766 767 765 766 767 768 769 770 771 773 774	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Melded Rates Revenue to Cost Ratio at Proposed Rates Current Revenue to Proposed Cost Ratio Target Revenue Change	32,179,111 74,870,506 71,163,347 297,788,000 \$0.03879 \$0.01044 \$0.02429 \$0.02308 \$0.09659 119,396,850 32,132,788 75,069,515 71,188,847 297,788,000 \$0.03873 \$0.01042 \$0.02435 \$0.02435 \$0.02309 \$0.09659 1.00 0.93 22,134,000	15,241,130 41,942,693 39,255,889 148,724,000 \$0.04082 \$0.01190 \$0.03275 \$0.03065 \$0.11611 52,366,237 15,317,579 42,104,650 39,307,907 149,096,373 \$0.04088 \$0.01196 \$0.03287 \$0.03069 \$0.011640 \$0.03287 \$0.03069 \$0.11640 1.00 0.90 14,431,000	4,517,316 12,461,401 11,028,081 45,121,000 \$0.03844 \$0.01015 \$0.02799 \$0.02477 \$0.10136 17,137,542 4,537,022 12,504,128 11,040,443 45,219,135 \$0.03850 \$0.01019 \$0.02809 \$0.02480 \$0.10158 1.00 0.97 1,364,000	6,274,890 12,356,982 10,791,559 51,945,000 \$0.03969 \$0.01106 \$0.02178 \$0.01902 \$0.01905 22,657,043 6,396,873 12,574,435 10,840,680 52,469,030 \$0.03993 \$0.0127 \$0.02216 \$0.01911 \$0.09248 0.99 0.90 5,433,000	2,718,015 2,373,206 4,049,828 21,302,000 \$0.03496 \$0.00781 \$0.00682 \$0.01164 \$0.06124 12,193,726 2,741,517 2,391,775 4,058,122 21,385,141 \$0.03505 \$0.00788 \$0.00688 \$0.01167 \$0.06147 \$0.06147 \$0.06147 \$0.06147 \$0.097 681,000	2,895,896 378,539 3,457,979 19,679,000 \$0.03518 \$0.00787 \$0.00103 \$0.00940 \$0.005347 12,455,036 2,572,153 342,823 3,357,669 18,727,680 \$0.03384 \$0.003384 \$0.00699 \$0.00912 \$0.005089 \$0.00912 \$0.05089 1.05 1.02 -415,000	502,177 2,484,059 1,629,061 6,857,000 \$0.03548 \$0.03932 \$0.03932 \$0.02578 \$0.03932 2,293,912 541,480 2,650,009 1,658,698 7,144,099 \$0.03631 \$0.00857 \$0.04194 \$0.02625 \$0.11307 0.96 0.87 936,000	29,686 2,873,625 950,951 4,160,000 \$0.02930 \$0.02930 \$0.02930 \$0.0285 \$0.27544 \$0.09115 \$0.39873 293,355 26,163 2,501,695 925,327 3,746,541 \$0.02812 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.02930 \$0.0285 \$0.02930 \$0.02950
739 740 741 742 743 744 745 746 747 748 749 750 751 752 753 754 755 756 756 757 756 756 756 756 757 758 759 760 761 762 763 764 765 766 765 766 764 765 766 764 765 766 764 765 766 764 765 766 764 765 766 764 765	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Melded Rates Revenue to Cost Ratio at Proposed Rates Current Revenue to Proposed Cost Ratio	32,179,111 74,870,506 71,163,347 297,788,000 \$0.03879 \$0.01044 \$0.02429 \$0.02308 \$0.09659 119,396,850 32,132,788 75,069,515 71,188,847 297,788,000 \$0.03873 \$0.01042 \$0.02435 \$0.02435 \$0.02435 \$0.02435 \$0.02459 \$0.02659 \$0.09659 1.00 0.93	15,241,130 41,942,693 39,255,889 148,724,000 \$0.04082 \$0.01190 \$0.03275 \$0.03065 \$0.11611 52,366,237 15,317,579 42,104,650 39,307,907 149,096,373 \$0.04088 \$0.01196 \$0.03287 \$0.03069 \$0.11640 1.00 0.90	4,517,316 12,461,401 11,028,081 45,121,000 \$0.03844 \$0.01015 \$0.02799 \$0.02477 \$0.10136 17,137,542 4,537,022 12,504,128 11,040,443 45,219,135 \$0.03850 \$0.0191 \$0.02809 \$0.02480 \$0.10158 1.00 0.97	6,274,890 12,356,982 10,791,559 51,945,000 \$0.03969 \$0.01106 \$0.02178 \$0.01902 \$0.09155 22,657,043 6,396,873 12,574,435 10,840,680 52,469,030 \$0.03993 \$0.0127 \$0.0216 \$0.03993 \$0.01127 \$0.0216 \$0.0218 \$0.0218	2,718,015 2,373,206 4,049,828 21,302,000 \$0.03496 \$0.00781 \$0.00682 \$0.0162 \$0.0162 2,741,517 2,391,775 4,058,122 21,385,141 \$0.03505 \$0.00788 \$0.00788 \$0.00167 \$0.06147 \$0.06147 1.00 0.97	2,895,896 378,539 3,457,979 19,679,000 \$0.03518 \$0.00787 \$0.00103 \$0.00940 \$0.05347 12,455,036 2,572,153 342,823 3,357,669 18,727,680 \$0.03384 \$0.00384 \$0.00384 \$0.00912 \$0.05089 \$0.00912 \$0.05089	502,177 2,484,059 1,629,061 6,857,000 \$0.03932 \$0.02578 \$0.10853 2,293,912 541,480 2,650,009 1,658,698 7,144,099 \$0.03631 \$0.00857 \$0.03631 \$0.00857 \$0.03631 \$0.00857 \$0.03631 \$0.00857 \$0.03631 \$0.00857 \$0.04194 \$0.02625 \$0.11307 0.96 0.87	29,686 2,873,625 950,951 4,160,000 \$0.02930 \$0.02930 \$0.0285 \$0.27544 \$0.09115 \$0.39873 293,355 26,163 2,501,695 925,327 3,746,541 \$0.02812 \$0.02812 \$0.02812 \$0.02251 \$0.02812 \$0.02251 \$0.02819 \$0.02859 \$0.02819 \$0.02812 \$0.02251 \$0.02251 \$0.02251 \$0.02251 \$0.02251 \$0.02251 \$0.02251 \$0.02251 \$0.02251 \$0.02251 \$0.02251 \$0.02251 \$0.02251 \$0.02252 \$0.02555 \$0

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

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

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

APPENDIX C

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

Av U-E-23-01 Tear 2 Kates Effective 09/01/2024											OTUDD			
					D	ESIDENTIAL	CI	ENERAL SVC.	ТC	G. GEN. SVC.		PUMPING		OTHER SERVICE
				TOTAL		CHEDULE 1	G	SCH. 11,12		SCH. 21,22		SCH. 31, 32		CHEDULES
		-		IOIAL	5	CHEDOLE I		5011.11,12		3011. 21,22		5011. 51, 52		CHEDOLES
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	\$,20,315,120
7	Variable Power Supply Revenue (Ln 5 * Ln 6)		\$	75,809,241	\$	31,496,916			\$	13,951,734			\$	17,860,089
8A	Fixed Production and Transmission Rate per kWh	(New Customers Only)	*	,,	\$	0.02859		0.02380		0.02651		· · ·	+	
8B	Fixed Production and Transmission Revenue	(New Customers Only)	\$	445,174,789	\$	36,625,728		10,594,060		15,042,801			\$	13,519,346
0	$\Omega_{2} = 1 + 1 + 1 + 1 + 2 = 7$	(T t V Contant)	¢	100 700 040	¢	120.016.004	¢	24 271 152	¢	29.070.200	¢	5 422 245		
9	Subtotal (Ln 4 - Ln 7) Subtotal (Ln 4 - Ln 7)	(Test Year Customers)		198,790,848	\$ ¢	120,016,084		34,371,152		38,970,266		5,433,345	Ex	cluded From
9A	Subtotal (Ln 4 - Ln 7 - Ln 8B)	(New Customers)	\$	135,384,952	Ф	83,390,357	\$	23,777,092	Э	23,927,466	Э	4,290,037		Fixed Cost
10	Customer Bills (Test Year)			1,691,339		1,381,277		281,783		9,881		18,398	A	Adjustment
11	Settlement Fixed Charges				\$	20.00	\$	20.00	\$	525.00	\$			
12	Fixed Charge Revenue (Ln 10 * Ln 11)		\$	38,816,685	\$	27,625,540	\$	5,635,660	\$	5,187,525	\$	367,960		
13	Fixed Cost Adjustment Revenue (Ln 9 - Ln 12)	(Test Year Customers)	\$	159,974,163	\$	92,390,544	\$	28,735,492	\$	33,782,741	\$	5,065,385		
	Fixed Cost Adjustment Revenue (Ln 9A - Ln 12)	· · · · · · · · · · · · · · · · · · ·	\$	96,568,267		55,764,817		18,141,432		18,739,941		3,922,077		
14				#0.00450										
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										
					Re	esidential	No	on-Residential Gro	oup					
17	Average Number of Customers (Line 10 / 12)					115,106		25,839	•					
18	Annual kWh					1,280,883,108		1,075,731,469						
19	Basic Charge Revenues					27,625,540		11,191,145						
20	Customer Bills					1,381,277		310,062						
21	Average Basic Charge					\$20.00		\$36.09						
22	Average Fixed Production and Transmission Rate per	kWh (Line 8B / Line 5)				\$0.02859		\$0.02489						

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

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

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

Page 2 - Fixed Cost Adjust. RPC

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

Line No.		Source	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)	(0)
1	Electric Sales			()	()		(8)		()	67	()	()			
2	Residential														
3	- Weather-Normalized kWh Sales	Monthly Test Year	153,285,311	125,860,397	117,452,298	100,489,362	84,274,399	80,890,431	105,215,982	97,667,963	72,434,077	88,277,125	115,287,014	139,748,750	1,280,883,10
4	- % of Annual Total	% of Total	11.97%	9.83%	9.17%	7.85%	6.58%	6.32%	8.21%	7.63%	5.66%	6.89%	9.00%	10.91%	100.00
5															
6	Non-Residential*														
7	- Weather-Normalized kWh Sales	Monthly Test Year	94,053,160	91,475,845	95,004,030	88,788,454	80,609,374	83,636,291	92,029,559	94,293,082	84,840,236	87,445,019	85,502,343	98,054,076	1,075,731,4
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 Custom	<u>ner ("RPC")</u>													
12	For Test Year Existing Customers														
13	<u>Residential</u>														
14	- Fixed Cost Adj. Revenue per Customer	Page 2													\$ 802.6
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	\$ 802.6
16															
17	Non-Residential*														
18	- Fixed Cost Adj. Revenue per Customer	Page 2													\$ 2,615.6
19	- Monthly Fixed Cost Adj. Revenue per Customer	(8) x (18)	\$ 228.69	\$ 222.42	\$ 231.00	\$ 215.89	\$ 196.00	\$ 203.36	\$ 223.77	\$ 229.27	\$ 206.29	\$ 212.62	\$ 207.90	\$ 238.42	\$ 2,615.0
20															
21 22	E. N. Contanto														
22	<u>For New Customers</u> Residential														
23 24	- Fixed Cost Adj. Revenue per Customer	Dama 2													\$ 484.4
24 25	 Monthly Fixed Cost Adj. Revenue per Customer 	Page 2 (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	
23 26	- Monuny Fixed Cost Auj. Revenue per Customer	(4) X (24)	\$ 57.98	3 47.00	\$ 44.42	3 38.01	\$ 51.67	\$ 50.59	\$ 39.80	3 50.94	\$ 27.40	\$ 55.59	\$ 45.00	\$ 52.80	3 404.4
20	Non-Residential*														
28	- Fixed Cost Adj. Revenue per Customer	Page 2													\$ 1,579.1
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	\$ 1,579.1
	* Schedules 11, 12, 21, 22, 31, and 32.														
30	Normalized Test Year Usage		1.52 205 25	105 0 50 20-	110 100 000	100 400 8 55	04.051.005	00.000.10	105 01 5 000	0.5 / / 5 0 / 2	70.40.007-	00.000	115 000 04 -	100 710 77	1 000 000
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		139,748,750	
32	General Svc Schedule 011/012		42,671,508	40,628,652	42,704,813	35,937,812	32,203,749	33,704,610	34,792,579	36,491,956	31,402,635	34,505,476	37,220,519	42,910,480	445,174,78
33	Large Gen Svc Schedule 021/022		47,534,029	46,881,024	48,880,996	48,633,330	43,485,523	45,625,905	47,775,541	47,520,242	45,860,282	47,728,661	45,878,677	51,570,069	567,374,2
34 35	Extra Large Gen Schedule 25		30,306,579	28,292,998 29,498,520	30,617,343 32,027,074	28,679,967	28,836,852 32,464,445	28,623,776	28,879,806 29,206,523	29,240,092 32,812,506	27,406,339	29,223,066 29,635,285	27,890,975 30,931,322	29,872,424	347,870,21
35 36	Extra Large Gen Schedule 25P Pumping Schedule 31/32		25,995,909 3,847,623	29,498,520 3,966,169	32,027,074 3,418,221	31,406,116 4,217,312	4,920,102	31,819,154 4,305,776	29,206,523 9,461,439	32,812,506 10,280,884	32,908,128 7,577,319	29,635,285 5,210,882	2,403,147	29,306,904 3,573,527	368,011,88 63,182,40
30 37	Street and Area Lights		5,847,625 809,032	789,512	986,875	4,217,312 857,971	4,920,102	4,303,776 874,971	879,574	879,159	908,513	5,210,882 840,337	2,403,147 851,877	5,575,527 916,874	10,433,02
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	3,082,929,70
39	Total Normalized Test Tear Osage		504,449,991	213,717,272	270,007,017	250,221,070	227,023,400	225,044,025	250,211,445	234,072,002	210,477,272	255,420,055	200,405,551	277,077,020	5,002,727,7
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	1,381,27
42	General Svc Schedule 011/012		23,393	23,421	23,919	23,572	23,707	23,806	23,217	23,249	23,249	23,472	23,303	23,475	281,78
43	Large Gen Svc Schedule 021/022		821	798	815	813	804	793	851	846	844	837	835	824	9,8
44	Extra Large Gen Schedule 25		11	11	11	11	11	11	11	11	11	11	11	11	13
45	Extra Large Gen Schedule 25P		1	1	1	1	1	1	1	1	1	1	1	1	1
	Pumping Schedule 31/32		1,528	1,526	1,551	1,539	1,530	1,545	1,528	1,529	1,537	1,525	1,523	1,537	18,39
46			164	145	249	192	189	189	181	181	182	182	181	181	2,21
46 47	Street and Area Lights							/					1.51		
47	e			141,174	142,352	141,688	141,919	141,990	139,860	140,049	140,170	141,050	140,810	141,336	1,693.69
47 48	Street and Area Lights Total Normalized Test Year Customer Bills		141,301	141,174	142,352	141,688	141,919	141,990	139,860	140,049	140,170	141,050	140,810	141,336	1,693,69
47 48 49	Total Normalized Test Year Customer Bills			141,174	142,352	141,688	141,919	141,990	139,860	140,049	140,170	141,050	140,810	141,336	1,693,69
	e			141,174	142,352	141,688 870	141,919 729	141,990 699	139,860 922	140,049 855	140,170 633	141,050 767	140,810	141,336	1,693,69

CASE NO. AVU-E-23-01 SETTLEMENT STIPULATION APPENDIX C

927 3,469

	AVISTA UTILITIES Base Case Cost of Service General Summary						daho Jurisdiction lectric Utility	I	Effective 09/01/24
	For the Twelve Months Ended June 30, 2022						,		
(a)	(b)	(C)	(d)	(e)	(f)	(g)	(h)	(i)	(i)
	Description	Total	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 25P	Sch 31-32	Sch 41-49
701 702	SUMMARY BY FUNCTION ANALYSIS								
702									
704	Functional Cost Components at Current Rates								
705 706	Production Transmission	118,883,034 31,649,183	51,973,550 14,981,147	17,005,108 4,433,936	22,373,517 6,150,225	12,097,660 2,677,861	12,907,519 2,888,680	2,224,456 488,774	301,223 28,560
700	Distribution	75,171,248	42,040,990	4,455,550	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	¢0.0285.0	¢0.040E9	60.02820	60.02042	¢0.02478	¢0.02507	¢0.02521	60.03997
714 715	Production Transmission	\$0.03856 \$0.01027	\$0.04058 \$0.01170	\$0.03820 \$0.00996	\$0.03943 \$0.01084	\$0.03478 \$0.00770	\$0.03507 \$0.00785	\$0.03521 \$0.00774	\$0.02887 \$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
718 719	Total Current Rate Revenue	\$0.09659	\$0.11611	\$0.10136	\$0.09155	\$0.06124	\$0.05348	\$0.10851	\$0.39873
720	Functional Cost Components at Uniform Current Return								
721	Production	118,660,778	52,043,404	17,031,890	22,517,364	12,118,553	12,378,251	2,279,770	291,547
722 723	Transmission Distribution	31,568,862 75,454,483	15,048,757 42,183,520	4,457,398 12,568,141	6,284,609 12,703,091	2,693,404 2,431,229	2,527,012 345,683	531,977 2,671,641	25,704 2,551,178
724	Common	72,103,865	39,772,127	11,178,549	11,010,341	4,112,900	3,391,428	1,684,934	953,587
725	Total Uniform Current Cost	297,787,989	149,047,808	45,235,978	52,515,404	21,356,086	18,642,375	7,168,323	3,822,016
726 727									
728									
729	Expressed as \$/kWh								
730 731	Production Transmission	\$0.03849 \$0.01024	\$0.04063 \$0.01175	\$0.03826 \$0.01001	\$0.03969 \$0.01108	\$0.03484 \$0.00774	\$0.03364 \$0.00687	\$0.03608 \$0.00842	\$0.02794 \$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
734 735	Total Current Rate Revenue	\$0.09659	\$0.11636	\$0.10161	\$0.09256	\$0.06139	\$0.05066	\$0.11345	\$0.36634
736	Revnue to Cost Ratio at Current Rates	1.00	1.00	1.00	0.99	1.00	1.06	0.96	1.09
737									
737 738 739	Functional Cost Components at Proposed Return by Schedule								
738 739 740	Production	119,891,008	52,567,547	17,059,559	22,617,128	12,139,871	12,958,096	2,246,976	301,829
738 739 740 741	Production Transmission	32,581,084	15,555,096	4,481,349	6,377,406	2,709,090	2,923,078	506,329	28,737
738 739 740	Production								
738 739 740 741 742 743 744	Production Transmission Distribution	32,581,084 77,012,662	15,555,096 43,251,232	4,481,349 12,619,991	6,377,406 12,869,204	2,709,090 2,443,777	2,923,078 389,852	506,329 2,563,204	28,737 2,875,402
738 739 740 741 742 743 744 745	Production Transmission Distribution Common	32,581,084 77,012,662 72,608,235	15,555,096 43,251,232 40,101,120	4,481,349 12,619,991 11,193,099	6,377,406 12,869,204 11,046,260	2,709,090 2,443,777 4,118,261	2,923,078 389,852 3,507,974	506,329 2,563,204 1,666,490	28,737 2,875,402 975,032
738 739 740 741 742 743 744	Production Transmission Distribution Common	32,581,084 77,012,662 72,608,235	15,555,096 43,251,232 40,101,120	4,481,349 12,619,991 11,193,099	6,377,406 12,869,204 11,046,260	2,709,090 2,443,777 4,118,261	2,923,078 389,852 3,507,974	506,329 2,563,204 1,666,490	28,737 2,875,402 975,032
738 739 740 741 742 743 744 745 746 746 747 748	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh	32,581,084 77,012,662 72,608,235 302,092,989	15,555,096 43,251,232 40,101,120 151,474,994	4,481,349 12,619,991 11,193,099 45,353,998	6,377,406 12,869,204 11,046,260 52,909,998	2,709,090 2,443,777 4,118,261 21,410,999	2,923,078 389,852 3,507,974 19,778,999	506,329 2,563,204 1,666,490 6,983,000	28,737 2,875,402 975,032 4,181,000
738 739 740 741 742 743 744 745 746 747 748 749	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production	32,581,084 77,012,662 72,608,235 302,092,989 \$0.03889	15,555,096 43,251,232 40,101,120 151,474,994 \$0.04104	4,481,349 12,619,991 11,193,099 45,353,998 \$0.03832	6,377,406 12,869,204 11,046,260 52,909,998 \$0.03986	2,709,090 2,443,777 4,118,261 21,410,999 \$0.03490	2,923,078 389,852 3,507,974 19,778,999 \$0.03521	506,329 2,563,204 1,666,490 6,983,000 \$0.03556	28,737 2,875,402 975,032 4,181,000 \$0.02893
738 739 740 741 742 743 744 745 746 746 747 748	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh	32,581,084 77,012,662 72,608,235 302,092,989	15,555,096 43,251,232 40,101,120 151,474,994	4,481,349 12,619,991 11,193,099 45,353,998	6,377,406 12,869,204 11,046,260 52,909,998	2,709,090 2,443,777 4,118,261 21,410,999	2,923,078 389,852 3,507,974 19,778,999	506,329 2,563,204 1,666,490 6,983,000	28,737 2,875,402 975,032 4,181,000
738 739 740 741 742 743 744 745 746 747 748 749 750 751 752	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common	32,581,084 77,012,662 72,608,235 302,092,989 \$0.03889 \$0.03889 \$0.01057 \$0.02498 \$0.02355	15,555,096 43,251,232 40,101,120 151,474,994 \$0.04104 \$0.01214 \$0.01214 \$0.03377 \$0.03171	4,481,349 12,619,991 11,193,099 45,353,998 \$0.03832 \$0.01007 \$0.02835 \$0.02514	6,377,406 12,869,204 11,046,260 52,909,998 \$0.03986 \$0.0124 \$0.02268 \$0.01247	2,709,090 2,443,777 4,118,261 21,410,999 \$0.03490 \$0.03490 \$0.00779 \$0.00702 \$0.01184	2,923,078 389,852 3,507,974 19,778,999 \$0.03521 \$0.00794 \$0.00106 \$0.00953	506,329 2,563,204 1,666,490 6,983,000 \$0.03556 \$0.00801 \$0.04057 \$0.02638	28,737 2,875,402 975,032 4,181,000 \$0.02893 \$0.00275 \$0.27561 \$0.09346
738 739 740 741 742 743 744 745 746 747 748 749 750 750 752 753	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution	32,581,084 77,012,662 72,608,235 302,092,989 \$0.03889 \$0.01057 \$0.02498	15,555,096 43,251,232 40,101,120 151,474,994 \$0.04104 \$0.01214 \$0.03377	4,481,349 12,619,991 11,193,099 45,353,998 \$0.03832 \$0.01007 \$0.02835	6,377,406 12,869,204 11,046,260 52,909,998 \$0.03986 \$0.03986 \$0.01124 \$0.02268	2,709,090 2,443,777 4,118,261 21,410,999 \$0.03490 \$0.03490 \$0.00779 \$0.00702	2,923,078 389,852 3,507,974 19,778,999 \$0.03521 \$0.00794 \$0.00106	506,329 2,563,204 1,666,490 6,983,000 \$0.03556 \$0.03556 \$0.00801 \$0.04057	28,737 2,875,402 975,032 4,181,000 \$0.02893 \$0.00275 \$0.27561
738 739 740 741 742 743 744 745 746 747 748 749 750 751 752	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common	32,581,084 77,012,662 72,608,235 302,092,989 \$0.03889 \$0.03889 \$0.01057 \$0.02498 \$0.02355	15,555,096 43,251,232 40,101,120 151,474,994 \$0.04104 \$0.01214 \$0.01214 \$0.03377 \$0.03171	4,481,349 12,619,991 11,193,099 45,353,998 \$0.03832 \$0.01007 \$0.02835 \$0.02514	6,377,406 12,869,204 11,046,260 52,909,998 \$0.03986 \$0.0124 \$0.02268 \$0.01247	2,709,090 2,443,777 4,118,261 21,410,999 \$0.03490 \$0.03490 \$0.00779 \$0.00702 \$0.01184	2,923,078 389,852 3,507,974 19,778,999 \$0.03521 \$0.00794 \$0.00106 \$0.00953	506,329 2,563,204 1,666,490 6,983,000 \$0.03556 \$0.00801 \$0.04057 \$0.02638	28,737 2,875,402 975,032 4,181,000 \$0.02893 \$0.00275 \$0.27561 \$0.09346
738 739 741 742 743 744 745 746 747 748 749 751 751 752 753 755 755 756	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production	32,581,084 77,012,662 72,608,235 302,092,989 \$0.03889 \$0.01057 \$0.02498 \$0.02355 \$0.09799 119,721,064	15,555,096 43,251,232 40,101,120 151,474,994 \$0.04104 \$0.01214 \$0.03377 \$0.03131 \$0.11826 52,508,434	4,481,349 12,619,991 11,193,099 45,353,998 \$0.03832 \$0.01007 \$0.02835 \$0.02514 \$0.10188 17,184,078	6,377,406 12,869,204 11,046,260 52,909,998 \$0.03986 \$0.01124 \$0.02268 \$0.01947 \$0.09325 22,718,566	2,709,090 2,443,777 4,118,261 21,410,999 \$0.03490 \$0.00779 \$0.00702 \$0.00184 \$0.06155 12,226,838	2,923,078 389,852 3,507,974 19,778,999 \$0.03521 \$0.00794 \$0.00106 \$0.00953 \$0.05375 12,488,856	506,329 2,563,204 1,666,490 6,983,000 \$0.03556 \$0.0801 \$0.04057 \$0.02638 \$0.11052 2,300,141	28,737 2,875,402 975,032 4,181,000 \$0.02893 \$0.00275 \$0.27561 \$0.09346 \$0.40075 294,152
738 739 740 741 742 743 744 745 746 747 748 749 750 751 752 753 754 755 756 756 757	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission	32,581,084 77,012,662 72,608,235 302,092,989 \$0.03889 \$0.01057 \$0.02498 \$0.02355 \$0.09799 119,721,064 32,511,021	15,555,096 43,251,232 40,101,120 151,474,994 \$0.04104 \$0.01214 \$0.03377 \$0.03131 \$0.11826 52,508,434 15,497,881	4,481,349 12,619,991 11,193,099 45,353,998 \$0.03832 \$0.03832 \$0.01007 \$0.02835 \$0.02514 \$0.10188 17,184,078 4,590,427	6,377,406 12,869,204 11,046,260 52,909,998 \$0.03986 \$0.01124 \$0.02268 \$0.01947 \$0.09325 22,718,566 6,472,170	2,709,090 2,443,777 4,118,261 21,410,999 \$0.03490 \$0.00779 \$0.00702 \$0.01184 \$0.06155 12,226,838 2,773,787	2,923,078 389,852 3,507,974 19,778,999 \$0.03521 \$0.00794 \$0.00106 \$0.00953 \$0.05375 12,488,856 2,602,429	506,329 2,563,204 1,666,490 6,983,000 \$0.03556 \$0.03556 \$0.04057 \$0.02638 \$0.11052 2,300,141 547,854	28,737 2,875,402 975,032 4,181,000 \$0.02893 \$0.02293 \$0.02275 \$0.27561 \$0.09346 \$0.40075 294,152 26,471
738 739 741 742 743 744 745 746 747 748 749 751 751 752 753 755 755 756	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production	32,581,084 77,012,662 72,608,235 302,092,989 \$0.03889 \$0.01057 \$0.02498 \$0.02355 \$0.09799 119,721,064	15,555,096 43,251,232 40,101,120 151,474,994 \$0.04104 \$0.01214 \$0.03377 \$0.03131 \$0.11826 52,508,434	4,481,349 12,619,991 11,193,099 45,353,998 \$0.03832 \$0.01007 \$0.02835 \$0.02514 \$0.10188 17,184,078	6,377,406 12,869,204 11,046,260 52,909,998 \$0.03986 \$0.01124 \$0.02268 \$0.01947 \$0.09325 22,718,566	2,709,090 2,443,777 4,118,261 21,410,999 \$0.03490 \$0.00779 \$0.00702 \$0.00184 \$0.06155 12,226,838	2,923,078 389,852 3,507,974 19,778,999 \$0.03521 \$0.00794 \$0.00106 \$0.00953 \$0.05375 12,488,856	506,329 2,563,204 1,666,490 6,983,000 \$0.03556 \$0.0801 \$0.04057 \$0.02638 \$0.11052 2,300,141	28,737 2,875,402 975,032 4,181,000 \$0.02893 \$0.00275 \$0.27561 \$0.09346 \$0.40075 294,152
738 739 741 742 743 744 745 746 747 748 759 751 751 752 753 754 755 756 757 756 757 758 759 760	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution	32,581,084 77,012,662 72,608,235 302,092,989 \$0.03889 \$0.01057 \$0.02498 \$0.02355 \$0.09799 119,721,064 32,511,021 77,246,743	15,555,096 43,251,232 40,101,120 151,474,994 \$0.04104 \$0.01214 \$0.03377 \$0.03131 \$0.11826 52,508,434 15,497,881 43,130,616	4,481,349 12,619,991 11,193,099 45,353,998 \$0.03832 \$0.00835 \$0.02835 \$0.02514 \$0.10188 17,184,078 4,590,427 12,855,765	6,377,406 12,869,204 11,046,260 52,909,998 \$0.03986 \$0.01124 \$0.02268 \$0.01947 \$0.09325 22,718,566 6,472,170 13,038,800	2,709,090 2,443,777 4,118,261 21,410,999 \$0.03490 \$0.00779 \$0.00702 \$0.01184 \$0.06155 12,226,838 2,773,787 2,495,500	2,923,078 389,852 3,507,974 19,778,999 \$0.03521 \$0.00794 \$0.00106 \$0.00953 \$0.05375 12,488,856 2,602,429 354,095	506,329 2,563,204 1,666,490 6,983,000 \$0.03556 \$0.00801 \$0.04057 \$0.02638 \$0.11052 2,300,141 547,854 2,738,784	28,737 2,875,402 975,032 4,181,000 \$0.02893 \$0.00275 \$0.27561 \$0.09346 \$0.40075 294,152 26,471 2,633,182
738 739 740 741 742 743 744 745 746 747 748 749 752 753 754 755 756 755 756 757 758 759 760 761	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common	32,581,084 77,012,662 72,608,235 302,092,989 \$0.03889 \$0.01057 \$0.02498 \$0.02498 \$0.02498 \$0.02355 \$0.09799 119,721,064 32,511,021 77,246,743 72,614,161	15,555,096 43,251,232 40,101,120 151,474,994 \$0.04104 \$0.01214 \$0.03377 \$0.03131 \$0.11826 52,508,434 15,497,881 43,130,616 40,064,038	4,481,349 12,619,991 11,193,099 45,353,998 \$0.03832 \$0.01007 \$0.02835 \$0.02514 \$0.10188 17,184,078 4,590,427 12,855,765 11,258,297	6,377,406 12,869,204 11,046,260 52,909,998 \$0.03986 \$0.01124 \$0.02268 \$0.01947 \$0.09325 22,718,566 6,472,170 13,038,800 11,082,700	2,709,090 2,443,777 4,118,261 21,410,999 \$0.03490 \$0.00779 \$0.00702 \$0.01184 \$0.06155 12,226,838 2,773,787 2,495,500 4,140,011	2,923,078 389,852 3,507,974 19,778,999 \$0.03521 \$0.00794 \$0.00106 \$0.00953 \$0.05375 12,488,856 2,602,429 354,095 3,413,679	506,329 2,563,204 1,666,490 6,983,000 \$0.03556 \$0.00801 \$0.04057 \$0.02638 \$0.11052 2,300,141 547,854 2,738,784 1,696,408	28,737 2,875,402 975,032 4,181,000 \$0.02893 \$0.00275 \$0.27561 \$0.09346 \$0.40075 294,152 26,471 2,633,182 959,027
738 739 741 742 743 744 745 746 747 748 759 751 751 752 753 754 755 756 757 756 757 758 759 760	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common	32,581,084 77,012,662 72,608,235 302,092,989 \$0.03889 \$0.01057 \$0.02498 \$0.02498 \$0.02498 \$0.02355 \$0.09799 119,721,064 32,511,021 77,246,743 72,614,161	15,555,096 43,251,232 40,101,120 151,474,994 \$0.04104 \$0.01214 \$0.03377 \$0.03131 \$0.11826 52,508,434 15,497,881 43,130,616 40,064,038	4,481,349 12,619,991 11,193,099 45,353,998 \$0.03832 \$0.01007 \$0.02835 \$0.02514 \$0.10188 17,184,078 4,590,427 12,855,765 11,258,297	6,377,406 12,869,204 11,046,260 52,909,998 \$0.03986 \$0.01124 \$0.02268 \$0.01947 \$0.09325 22,718,566 6,472,170 13,038,800 11,082,700	2,709,090 2,443,777 4,118,261 21,410,999 \$0.03490 \$0.00779 \$0.00702 \$0.01184 \$0.06155 12,226,838 2,773,787 2,495,500 4,140,011	2,923,078 389,852 3,507,974 19,778,999 \$0.03521 \$0.00794 \$0.00106 \$0.00953 \$0.05375 12,488,856 2,602,429 354,095 3,413,679	506,329 2,563,204 1,666,490 6,983,000 \$0.03556 \$0.00801 \$0.04057 \$0.02638 \$0.11052 2,300,141 547,854 2,738,784 1,696,408	28,737 2,875,402 975,032 4,181,000 \$0.02893 \$0.00275 \$0.27561 \$0.09346 \$0.40075 294,152 26,471 2,633,182 959,027
738 739 741 742 743 744 745 746 747 748 750 751 752 753 754 755 756 757 758 755 756 757 758 759 760 761 761 762 763 764	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh	32,581,084 77,012,662 72,608,235 302,092,989 \$0.03889 \$0.01057 \$0.02498 \$0.02355 \$0.09799 119,721,064 32,511,021 77,246,743 72,614,161 302,092,989	15,555,096 43,251,232 40,101,120 151,474,994 \$0.04104 \$0.01214 \$0.03377 \$0.03131 \$0.11826 52,508,434 15,497,881 43,130,616 40,064,038 151,200,969	4,481,349 12,619,991 11,193,099 45,353,998 \$0.03832 \$0.01007 \$0.02835 \$0.02514 \$0.10188 17,184,078 4,590,427 12,855,765 11,258,297 45,888,567	6,377,406 12,869,204 11,046,260 52,909,998 \$0.03986 \$0.01124 \$0.02268 \$0.01947 \$0.09325 22,718,566 6,472,170 13,038,800 11,082,700 53,312,236	2,709,090 2,443,777 4,118,261 21,410,999 \$0.03490 \$0.00779 \$0.00702 \$0.01184 \$0.06155 12,226,838 2,773,787 2,495,500 4,140,011 21,636,137	2,923,078 389,852 3,507,974 19,778,999 \$0.03521 \$0.00794 \$0.00106 \$0.00953 \$0.05375 12,488,856 2,602,429 354,095 3,413,679 18,859,060	506,329 2,563,204 1,666,490 6,983,000 \$0.03556 \$0.00801 \$0.04057 \$0.02638 \$0.11052 2,300,141 547,854 2,738,784 1,696,408 7,283,187	28,737 2,875,402 975,032 4,181,000 \$0.02893 \$0.00275 \$0.27561 \$0.09346 \$0.40075 294,152 26,471 2,633,182 959,027 3,912,832
738 739 741 742 743 744 745 746 747 748 749 752 753 754 755 756 755 756 757 758 756 757 758 759 760 761 762 763 764 762	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh Production	32,581,084 77,012,662 72,608,235 302,092,989 \$0.01057 \$0.02498 \$0.02498 \$0.02355 \$0.09799 119,721,064 32,511,021 77,246,743 72,614,161 302,092,989 \$0.03883	15,555,096 43,251,232 40,101,120 151,474,994 \$0.04104 \$0.01214 \$0.03377 \$0.03131 \$0.11826 52,508,434 15,497,881 43,130,616 40,064,038 151,200,969 \$0.04099	4,481,349 12,619,991 11,193,099 45,353,998 \$0.03832 \$0.03832 \$0.02835 \$0.02514 \$0.10188 17,184,078 4,590,427 12,855,765 11,258,297 45,888,567 \$0.03860	6,377,406 12,869,204 11,046,260 52,909,998 \$0.03986 \$0.01124 \$0.02268 \$0.01947 \$0.09325 22,718,566 6,472,170 13,038,800 11,082,700 53,312,236	2,709,090 2,443,777 4,118,261 21,410,999 \$0.03490 \$0.00779 \$0.00702 \$0.01184 \$0.06155 12,226,838 2,773,787 2,495,500 4,140,011 21,636,137 \$0.03515	2,923,078 389,852 3,507,974 19,778,999 \$0.03521 \$0.00794 \$0.00106 \$0.00953 \$0.05375 12,488,856 2,602,429 354,095 3,413,679 18,859,060 \$0.03394	506,329 2,563,204 1,666,490 6,983,000 \$0.03556 \$0.0801 \$0.04057 \$0.02638 \$0.11052 2,300,141 547,854 2,738,784 1,696,408 7,283,187 \$0.03640	28,737 2,875,402 975,032 4,181,000 \$0.02893 \$0.00275 \$0.27561 \$0.09346 \$0.40075 294,152 26,471 2,633,182 959,027 3,912,832 \$0.02819
738 739 741 742 743 744 745 746 747 748 750 751 752 753 754 755 756 757 758 755 756 757 758 759 760 761 761 762 763 764	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh	32,581,084 77,012,662 72,608,235 302,092,989 \$0.03889 \$0.01057 \$0.02498 \$0.02355 \$0.09799 119,721,064 32,511,021 77,246,743 72,614,161 302,092,989	15,555,096 43,251,232 40,101,120 151,474,994 \$0.04104 \$0.01214 \$0.03377 \$0.03131 \$0.11826 52,508,434 15,497,881 43,130,616 40,064,038 151,200,969	4,481,349 12,619,991 11,193,099 45,353,998 \$0.03832 \$0.01007 \$0.02835 \$0.02514 \$0.10188 17,184,078 4,590,427 12,855,765 11,258,297 45,888,567	6,377,406 12,869,204 11,046,260 52,909,998 \$0.03986 \$0.01124 \$0.02268 \$0.01947 \$0.09325 22,718,566 6,472,170 13,038,800 11,082,700 53,312,236	2,709,090 2,443,777 4,118,261 21,410,999 \$0.03490 \$0.00779 \$0.00702 \$0.01184 \$0.06155 12,226,838 2,773,787 2,495,500 4,140,011 21,636,137	2,923,078 389,852 3,507,974 19,778,999 \$0.03521 \$0.00794 \$0.00106 \$0.00953 \$0.05375 12,488,856 2,602,429 354,095 3,413,679 18,859,060	506,329 2,563,204 1,666,490 6,983,000 \$0.03556 \$0.00801 \$0.04057 \$0.02638 \$0.11052 2,300,141 547,854 2,738,784 1,696,408 7,283,187	28,737 2,875,402 975,032 4,181,000 \$0.02893 \$0.00275 \$0.27561 \$0.09346 \$0.40075 294,152 26,471 2,633,182 959,027 3,912,832
738 739 741 742 743 744 745 746 747 748 751 751 752 753 754 755 756 755 756 755 756 757 758 759 760 761 762 763 764 765 763 764	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh Production Transmission Distribution Common	32,581,084 77,012,662 72,608,235 302,092,989 \$0.03889 \$0.01057 \$0.02498 \$0.02498 \$0.02498 \$0.02355 \$0.09799 119,721,064 32,511,021 77,246,743 72,614,161 302,092,989 \$0.03883 \$0.01055 \$0.02506 \$0.02355	15,555,096 43,251,232 40,101,120 151,474,994 \$0.04104 \$0.01214 \$0.03377 \$0.03131 \$0.11826 52,508,434 15,497,881 43,130,616 40,064,038 151,200,969 \$0.04099 \$0.01210 \$0.03367 \$0.03128	4,481,349 12,619,991 11,193,099 45,353,998 \$0.03832 \$0.01007 \$0.02835 \$0.02514 \$0.10188 17,184,078 4,590,427 12,855,765 11,258,297 45,888,567 \$0.03860 \$0.0131 \$0.02888 \$0.02529	6,377,406 12,869,204 11,046,260 52,909,998 \$0.03986 \$0.01124 \$0.02268 \$0.01947 \$0.09325 22,718,566 6,472,170 13,038,800 11,082,700 53,312,236 \$0.04004 \$0.01141 \$0.02298 \$0.01953	2,709,090 2,443,777 4,118,261 21,410,999 \$0.03490 \$0.00779 \$0.00702 \$0.01184 \$0.06155 12,226,838 2,773,787 2,495,500 4,140,011 21,636,137 \$0.03515 \$0.00717 \$0.00717 \$0.00717	2,923,078 389,852 3,507,974 19,778,999 \$0.03521 \$0.00794 \$0.00106 \$0.00953 \$0.05375 12,488,856 2,602,429 354,095 3,413,679 18,859,060 \$0.03394 \$0.00394 \$0.00707 \$0.00096	\$0.03556 \$0.03556 \$0.00801 \$0.04057 \$0.02638 \$0.11052 2,300,141 547,854 2,738,784 1,696,408 7,283,187 \$0.03640 \$0.03640 \$0.03857 \$0.0335	28,737 2,875,402 975,032 4,181,000 \$0.02893 \$0.00275 \$0.27561 \$0.09346 \$0.40075 294,152 26,471 2,633,182 959,027 3,912,832 \$0.02819 \$0.00254 \$0.25239 \$0.00254 \$0.25239 \$0.00254
738 739 740 741 742 743 744 745 746 747 748 749 759 751 752 753 754 755 756 757 758 759 760 761 762 763 764 765 766 765	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh Production Total Uniform Proposed Cost	32,581,084 77,012,662 72,608,235 302,092,989 \$0.01057 \$0.02498 \$0.02355 \$0.09799 119,721,064 32,511,021 77,246,743 72,614,161 302,092,989 \$0.03883 \$0.01055 \$0.02506	15,555,096 43,251,232 40,101,120 151,474,994 \$0.04104 \$0.01214 \$0.03377 \$0.03131 \$0.11826 52,508,434 15,497,881 43,130,616 40,064,038 151,200,969 \$0.04099 \$0.01210 \$0.03367	4,481,349 12,619,991 11,193,099 45,353,998 \$0.03832 \$0.01007 \$0.02835 \$0.02514 \$0.10188 17,184,078 4,590,427 12,855,765 11,258,297 45,888,567 \$0.03860 \$0.01031 \$0.02888	6,377,406 12,869,204 11,046,260 52,909,998 \$0.03986 \$0.01124 \$0.02268 \$0.01947 \$0.09325 22,718,566 6,472,170 13,038,800 11,082,700 53,312,236 \$0.04004 \$0.01141 \$0.02288	2,709,090 2,443,777 4,118,261 21,410,999 \$0.00709 \$0.00702 \$0.01184 \$0.06155 12,226,838 2,773,787 2,495,500 4,140,011 21,636,137 \$0.03515 \$0.00797 \$0.00717	2,923,078 389,852 3,507,974 19,778,999 \$0.03521 \$0.00794 \$0.00106 \$0.00953 \$0.05375 12,488,856 2,602,429 354,095 3,413,679 18,859,060 \$0.03394 \$0.03394 \$0.00707 \$0.00096	506,329 2,563,204 1,666,490 6,983,000 \$0.03556 \$0.00801 \$0.04057 \$0.02638 \$0.11052 2,300,141 547,854 2,738,784 1,696,408 7,283,187 \$0.03640 \$0.00867 \$0.04335	28,737 2,875,402 975,032 4,181,000 \$0.02893 \$0.00275 \$0.27561 \$0.09346 \$0.40075 294,152 26,471 2,633,182 959,027 3,912,832 \$0.02819 \$0.02819 \$0.02819 \$0.02254 \$0.02254
738 739 741 742 743 744 745 746 747 748 751 751 752 753 754 755 756 755 756 755 756 757 758 759 760 761 762 763 764 765 763 764	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh Production Transmission Distribution Common	32,581,084 77,012,662 72,608,235 302,092,989 \$0.03889 \$0.01057 \$0.02498 \$0.02498 \$0.02498 \$0.02355 \$0.09799 119,721,064 32,511,021 77,246,743 72,614,161 302,092,989 \$0.03883 \$0.01055 \$0.02506 \$0.02355	15,555,096 43,251,232 40,101,120 151,474,994 \$0.04104 \$0.01214 \$0.03377 \$0.03131 \$0.11826 52,508,434 15,497,881 43,130,616 40,064,038 151,200,969 \$0.04099 \$0.01210 \$0.03367 \$0.03128	4,481,349 12,619,991 11,193,099 45,353,998 \$0.03832 \$0.01007 \$0.02835 \$0.02514 \$0.10188 17,184,078 4,590,427 12,855,765 11,258,297 45,888,567 \$0.03860 \$0.0131 \$0.02888 \$0.02529	6,377,406 12,869,204 11,046,260 52,909,998 \$0.03986 \$0.01124 \$0.02268 \$0.01947 \$0.09325 22,718,566 6,472,170 13,038,800 11,082,700 53,312,236 \$0.04004 \$0.01141 \$0.02298 \$0.01953	2,709,090 2,443,777 4,118,261 21,410,999 \$0.03490 \$0.00779 \$0.00702 \$0.01184 \$0.06155 12,226,838 2,773,787 2,495,500 4,140,011 21,636,137 \$0.03515 \$0.00717 \$0.00717 \$0.00717	2,923,078 389,852 3,507,974 19,778,999 \$0.03521 \$0.00794 \$0.00106 \$0.00953 \$0.05375 12,488,856 2,602,429 354,095 3,413,679 18,859,060 \$0.03394 \$0.00394 \$0.00707 \$0.00096	\$0.03556 \$0.03556 \$0.00801 \$0.04057 \$0.02638 \$0.11052 2,300,141 547,854 2,738,784 1,696,408 7,283,187 \$0.03640 \$0.03640 \$0.03857 \$0.0335	28,737 2,875,402 975,032 4,181,000 \$0.02893 \$0.00275 \$0.27561 \$0.09346 \$0.40075 294,152 26,471 2,633,182 959,027 3,912,832 \$0.02819 \$0.00254 \$0.25239 \$0.00254 \$0.25239 \$0.00254
738 739 740 741 742 743 744 745 746 747 748 750 751 752 753 754 755 756 757 758 759 760 761 762 763 764 765 763 764 765 763 764 765 766 767 768 769 770	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Melded Rates	32,581,084 77,012,662 72,608,235 302,092,989 \$0.03889 \$0.01057 \$0.02498 \$0.02355 \$0.09799 119,721,064 32,511,021 77,246,743 72,614,161 302,092,989 \$0.03883 \$0.01055 \$0.02506 \$0.02355 \$0.02555 \$0.09799	15,555,096 43,251,232 40,101,120 151,474,994 \$0.04104 \$0.03377 \$0.03131 \$0.11826 52,508,434 15,497,881 43,130,616 40,064,038 151,200,969 \$0.04099 \$0.01210 \$0.03267 \$0.03128 \$0.11804	4,481,349 12,619,991 11,193,099 45,353,998 \$0.03832 \$0.02835 \$0.02514 \$0.01018 17,184,078 4,590,427 12,855,765 11,258,297 45,888,567 \$0.03860 \$0.03860 \$0.01031 \$0.02888 \$0.02529 \$0.10308	6,377,406 12,869,204 11,046,260 52,909,998 \$0.03986 \$0.01124 \$0.02268 \$0.01947 \$0.09325 22,718,566 6,472,170 13,038,800 11,082,700 53,312,236 \$0.04004 \$0.01141 \$0.02298 \$0.01953 \$0.09396	2,709,090 2,443,777 4,118,261 21,410,999 \$0.00709 \$0.00702 \$0.01184 \$0.06155 12,226,838 2,773,787 2,495,500 4,140,011 21,636,137 \$0.03515 \$0.00797 \$0.00717 \$0.00717 \$0.01190 \$0.06220	2,923,078 389,852 3,507,974 19,778,999 \$0.03521 \$0.00794 \$0.00953 \$0.00953 \$0.005375 12,488,856 2,602,429 354,095 3,413,679 18,859,060 \$0.03394 \$0.03394 \$0.00707 \$0.0096 \$0.00928 \$0.05125	506,329 2,563,204 1,666,490 6,983,000 \$0.03556 \$0.00801 \$0.04057 \$0.02638 \$0.11052 2,300,141 547,854 2,738,784 1,696,408 7,283,187 \$0.03640 \$0.03640 \$0.03640 \$0.04355 \$0.02685 \$0.11527	28,737 2,875,402 975,032 4,181,000 \$0.02893 \$0.00275 \$0.27561 \$0.09346 \$0.40075 294,152 26,471 2,633,182 959,027 3,912,832 \$0.02819 \$0.02819 \$0.00254 \$0.02829 \$0.02523 \$0.09192 \$0.37504
738 739 740 741 742 743 744 745 746 747 748 759 750 751 752 753 754 755 756 757 758 759 760 761 762 763 764 765 766 765 766 765 766 765 766 765 766 765 766 765 766 765	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Melded Rates Revenue to Cost Ratio at Proposed Rates Current Revenue to Proposed Cost Ratio	32,581,084 77,012,662 72,608,235 302,092,989 \$0.01057 \$0.02498 \$0.02355 \$0.09799 119,721,064 32,511,021 77,246,743 72,614,161 302,092,989 \$0.03883 \$0.01055 \$0.02506 \$0.0255 \$0.09799 1.00 0.99	15,555,096 43,251,232 40,101,120 151,474,994 \$0.04104 \$0.03377 \$0.03131 \$0.11826 52,508,434 15,497,881 43,130,616 40,064,038 151,200,969 \$0.04099 \$0.01210 \$0.03128 \$0.01208 \$0.04099 \$0.01210 \$0.03128 \$0.11804 1.00 0.98	4,481,349 12,619,991 11,193,099 45,353,998 \$0.03832 \$0.01007 \$0.02835 \$0.02514 \$0.10188 17,184,078 4,590,427 12,855,765 11,258,297 45,888,567 \$0.03860 \$0.01031 \$0.02888 \$0.02529 \$0.10308 0.999 0.98	6,377,406 12,869,204 11,046,260 52,909,998 \$0.03986 \$0.01124 \$0.02268 \$0.01947 \$0.09325 22,718,566 6,472,170 13,038,800 11,082,700 \$3,312,236 \$0.04004 \$0.01141 \$0.02298 \$0.01953 \$0.09396 0.99 0.97	2,709,090 2,443,777 4,118,261 21,410,999 \$0.03490 \$0.00779 \$0.00702 \$0.01184 \$0.06155 12,226,838 2,773,787 2,495,500 4,140,011 21,636,137 \$0.03515 \$0.00797 \$0.00797 \$0.00797 \$0.00190 \$0.06220 0.99 0.98	2,923,078 389,852 3,507,974 19,778,999 \$0.03521 \$0.00794 \$0.00106 \$0.00953 \$0.05375 12,488,856 2,602,429 354,095 3,413,679 18,859,060 \$0.03394 \$0.03394 \$0.003394 \$0.00328 \$0.03394 \$0.00928 \$0.005125 1.05 1.04	506,329 2,563,204 1,666,490 6,983,000 \$0.03556 \$0.00801 \$0.04057 \$0.02638 \$0.11052 2,300,141 547,854 2,738,784 1,696,408 7,283,187 \$0.03640 \$0.00867 \$0.03640 \$0.00867 \$0.04335 \$0.02685 \$0.11527 0.96 0.94	28,737 2,875,402 975,032 4,181,000 \$0.02893 \$0.00275 \$0.27561 \$0.09346 \$0.40075 294,152 26,471 2,633,182 959,027 3,912,832 \$0.02819 \$0.00284 \$0.00284 \$0.00284 \$0.00284 \$0.02524 \$0.02523 \$0.02524 \$0.02524 \$0.02524 \$0.02524 \$0.02524 \$0.02524 \$0.02524 \$0.02524 \$0.02524 \$0.02524 \$0.02554 \$0.02554 \$0.02554 \$0.02554 \$0.02554 \$0.02554 \$0.02554 \$0.02554 \$0.02554 \$0.02554 \$0.02554 \$0.02554 \$0.02555 \$0.02555 \$0.02555 \$0.02555 \$0.02555 \$0.0007555555555555555555555555555555555
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738 739 740 741 742 743 746 747 748 749 750 751 752 753 754 755 756 756 756 756 757 758 759 760 761 762 763 764 765 766 767 768 766 767 768 768 766 767 768 768	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Proposed Return Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Proposed Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Melded Rates Revenue to Cost Ratio at Proposed Rates Current Revenue to Proposed Cost Ratio Target Revenue Change	32,581,084 77,012,662 72,608,235 302,092,989 \$0.03889 \$0.01057 \$0.02498 \$0.02355 \$0.09799 119,721,064 32,511,021 77,246,743 72,614,161 302,092,989 \$0.03883 \$0.01055 \$0.02505 \$0.02355 \$0.02355 \$0.02355 \$0.02355 \$0.02355 \$0.02355 \$0.09799 1.00 0.99 4,305,011	15,555,096 43,251,232 40,101,120 151,474,994 \$0.04104 \$0.01214 \$0.03377 \$0.03131 \$0.11826 52,508,434 15,497,881 43,130,616 40,064,038 151,200,969 \$0.04099 \$0.01210 \$0.03267 \$0.03128 \$0.11804 1.00 0.98 2,477,006	4,481,349 12,619,991 11,193,099 45,353,998 \$0.03832 \$0.02835 \$0.02514 \$0.01018 17,184,078 4,590,427 12,855,765 11,258,297 45,888,567 \$0.03860 \$0.01031 \$0.02888 \$0.02529 \$0.10308 \$0.02529 \$0.10308	6,377,406 12,869,204 11,046,260 52,909,998 \$0.03986 \$0.01124 \$0.02268 \$0.01947 \$0.09325 22,718,566 6,472,170 13,038,800 11,082,700 53,312,236 \$0.04004 \$0.01141 \$0.02298 \$0.01939 \$0.09396 0.999 0.97 1,367,002	2,709,090 2,443,777 4,118,261 21,410,999 \$0.00709 \$0.00702 \$0.01184 \$0.06155 12,226,838 2,773,787 2,495,500 4,140,011 21,636,137 \$0.03515 \$0.00797 \$0.00717 \$0.00717 \$0.00717 \$0.00717 \$0.00717 \$0.00717 \$0.00717 \$0.00717 \$0.00717 \$0.00717 \$0.00717 \$0.00717 \$0.00717 \$0.00717 \$0.00717 \$0.00717 \$0.00717 \$0.00717	2,923,078 389,852 3,507,974 19,778,999 \$0.03521 \$0.00794 \$0.00953 \$0.00953 \$0.005375 12,488,856 2,602,429 354,095 3,413,679 18,859,060 \$0.003394 \$0.003394 \$0.00707 \$0.0096 \$0.00928 \$0.005125 1.05 1.04 -820,999	506,329 2,563,204 1,666,490 6,983,000 \$0.03556 \$0.00801 \$0.04057 \$0.02638 \$0.11052 2,300,141 547,854 2,738,784 1,696,408 7,283,187 \$0.03640 \$0.00867 \$0.04355 \$0.02685 \$0.01527 0.96 0.94 427,000	28,737 2,875,402 975,032 4,181,000 \$0.02893 \$0.00275 \$0.27561 \$0.09346 \$0.40075 294,152 26,471 2,633,182 959,027 3,912,832 \$0.02819 \$0.00254 \$0.02819 \$0.00254 \$0.02819 \$0.00254 \$0.025239 \$0.00254 \$0.025239 \$0.00254 \$0.025239 \$0.00254 \$0.025239 \$0.00254 \$0.025239 \$0.00254 \$0.025239 \$0.00254 \$0.025239 \$0.00254 \$0.025239 \$0.00254 \$0.025239 \$0.00254 \$0.02554 \$0.02554 \$0.02554 \$0.02554 \$0.02554 \$0.02554 \$0.02554 \$0.02554 \$0.02554 \$0.002504 \$0.002554 \$0.002554 \$0.002564 \$0.002554 \$0.002564 \$0.002664 \$0.002664 \$0.002664 \$0.002664 \$0.002664 \$0.002664 \$0.002664 \$0.002664 \$0.002664 \$0.002664 \$0.002664 \$0.002664 \$0.002664 \$0.002664 \$0.002664 \$0.002664 \$0.002664 \$0.0026664 \$0.0026664 \$0.0026666666666666666666666666666666666

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

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

Line

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

APPENDIX D

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

				TOTAL		GENERAL SERVICE CHEDULE 101		RGE GENERAL SERVICE SCH. 111/112		OTHER SERVICE SCHEDULES
1	Total Staff Adjusted Normalized Test Year Revenu	Ie	\$	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
5	Total Base Rate Revenue (September 1, 2025)		φ	47,411,000	φ	39,382,000	φ	7,428,000	φ	001,000
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)		\$	-	\$	-	\$	-	\$	-
	Fixed Production and Underground Storage				¢	0.00717	¢	0.02722		
6A	Rate per Therm	(New Customers Only)			\$	0.02717	\$	0.02722		
6B	Fixed Production and Underground Storage	(New Customers Only)	\$	2,675,748	\$	1,887,474	\$	709,888	\$	78,386
7	Subtotal (Ln 3 - Ln 6)	(Test Year Customers)	\$	46,810,000	\$	39,382,000	\$	7,428,000		Excluded From
7A	Subtotal (Ln 3 - Ln 6 - Ln 6B)	(New Customers)	\$	44,212,638	\$	37,494,526		6,718,112		Fixed Cost
		. , ,								Adjustment
8	Customer Bills (Test Year)			1,098,416		1,079,689		18,727		,
9	Settlement Fixed Charges				\$	15.00	\$	81.74		
10	Fixed Charge Revenue (Ln 8 * Ln 9)		\$	17,726,080	\$	16,195,335	\$	1,530,745		
11	Fixed Cost Adjustment Revenue (Ln 7 - Ln 10)	(Test Year Customers)	\$	29,083,920	\$	23,186,665	\$	5,897,255		
11A	Fixed Cost Adjustment Revenue (Ln 7A - Ln 10)	(New Customers)	\$	26,486,558	\$	21,299,191	\$	5,187,367		
					Re	esidential	Nor	n-Residential Group		

12	Average Number of Customers (Line 8 / 12)	89,974	1,561
13	Annual Therms	69,479,506	26,075,117
14	Basic Charge Revenues	16,195,335	1,530,745
15	Customer Bills	1,079,689	18,727
16	Average Basic Charge	\$15.00	\$81.74

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

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

* Schedules 111 and 112.

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

					AVU	-G-23-01 Y	ear 1 Rates	Effective 0	9/01/2023							
ine lo.		Source	Jan		Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
	(a)	(b)	(c)		(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)	(0)
	Natural Gas Sales															
2	<u>Residential</u>															
	- Weather-Normalized Therm Delivery Volume	Monthly Test Year	11,862		10,219,496	8,189,416	5,448,587	2,942,730	1,839,032	1,125,309	1,101,090	1,832,769	4,879,271	8,756,659	11,282,443	69,479,506
	- % of Annual Total	% of Total	17	.07%	14.71%	11.79%	7.84%	4.24%	2.65%	1.62%	1.58%	2.64%	7.02%	12.60%	16.24%	100.00%
	Non-Residential Sales*															
	- Weather-Normalized Therm Delivery Volume	Monthly Test Year	3,397	620	3,342,543	2.918.907	2.035.583	1.614.649	1.249.172	995.083	1.077.643	1.287.925	1,996,035	2,728,339	3.431.600	26,075,117
	- % of Annual Total	% of Total		,039 .03%	12.82%	2,918,907	2,055,585	6.19%	4.79%	3.82%	4.13%	4.94%	7.65%	2,728,559	13.16%	100.00%
	- 76 OF Allituar Total	76 01 10tai	15	.0370	12.02/0	11.1970	/.01/0	0.1970	4./9/0	5.8270	4.1370	4.9470	7.0576	10.4076	13.1076	100.0076
D																
	Monthly Fixed Cost Adjustment Revenue Per Customer ("I	RPC")														
2	For Test Year Existing Customers															
	Residential															
1	- Allowed Fixed Cost Adj. Revenue per Customer	Page 2														\$ 257.70
	- Allowed Monthly Fixed Cost Adj. Revenue per Customer	(4) x (14)	\$ 4	4.00 \$	37.90 \$	30.37	\$ 20.21	\$ 10.91	\$ 6.82	\$ 4.17 \$	4.08	\$ 6.80	\$ 18.10	\$ 32.48	\$ 41.85	\$ 257.70
7	Non-Residential Sales*															
8	- Allowed Fixed Cost Adj. Revenue per Customer	Page 2														\$ 3,778.88
)	- Allowed Monthly Fixed Cost Adj. Revenue per Customer	(8) x (18)	\$ 49	2.40 \$	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
)																
1																
2	For New Customers															
	<u>Residential</u>															
	 Allowed Fixed Cost Adj. Revenue per Customer 	Page 2														\$ 236.73
5	- Allowed Monthly Fixed Cost Adj. Revenue per Customer	(4) x (24)	\$ 4	0.42 \$	34.82 \$	27.90	\$ 18.56	\$ 10.03	\$ 6.27	\$ 3.83 \$	3.75	\$ 6.24	\$ 16.62	\$ 29.84	\$ 38.44	\$ 236.73
6																
27	Non-Residential Sales*															¢ 2,222,00
28 29	 Allowed Fixed Cost Adj. Revenue per Customer Allowed Monthly Fixed Cost Adj. Revenue per Customer 	Page 2 (8) x (28)	\$ 43	3.12 \$	426.10 \$	372.09	\$ 259.49	\$ 205.83	\$ 159.24	\$ 126.85 \$	137.38	\$ 164.18	\$ 254.45	\$ 347.80		\$ 3,323.99 \$ 3,323.99
,	- Anowed Montally Fixed Cost Adj. Kevenue per Customer	(6) X (26)	3 43	J.12 3	420.10 \$	572.09	\$ 239.49	a 205.85	3 139.24	3 120.65 3	157.58	3 104.18	\$ 254.45	3 347.00	3 437.43	\$ 3,323.99
	* Schedules 111 and 112.															
0	Normalized Test Year Usage															
1	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
2	Large Service Schedule 111/112		3,397.		3,342,543	2,918,907	2,035,583	1,614,649	1,249,172	995,083	1,077,643	1,287,925	1,996,035	2,728,339	3,431,600	26,075,117
;	Interrupt Service Schedule 131/132		- , ,	-	-	-	-	-	-	-	-	-	-	-		-
4	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
5	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
5	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
7																
8																
	Normalized Test Year Customer Bills															
)	Small Service Schedule 101			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
	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
2	Interrupt Service Schedule 131/132			-	-	-	-	-	-	-	-	-	-	-	-	-
3	Transport Service Schedule 146			6	6	6	6	6	6	6	6	6	6	6	6	72
ŀ	Special Contract Transport			2	2	2	2	2	2	2	2	2	2	2	2	24
	Total Normalized Test Year Customer Bills		91	790	91,755	92,818	91,720	92,469	92,619	90,322	90,503	90,733	91,027	91,293	91,463	1,098,512
6																
7																
	Test Year Average Usage per Customer															
	Residential			131	113	90	60	32	20	13	12	21	55	98	126	771
50	Non-Residential		2,	184	2,141	1,842	1,314	1,030	795	640	685	831	1,284	1,760	2,204	16,711

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

Natural Gas Utility Idaho Jurisdiction

2 Underground Storage 2.278.333 1.577.370 625.175 0 755.494 Distribution 22.078.333 1.577.370 625.175 0 304.585 Total Current Rate Revenue 45.088.000 38.128.913 7.427.726 00 0 <th></th> <th>(b) (c) (d)</th> <th>(e)</th> <th>(f) System</th> <th>(g) Residential Service</th> <th>(h) Large Firm Service</th> <th>(j) Interrupt Service</th> <th>(k) Transport Service</th>		(b) (c) (d)	(e)	(f) System	(g) Residential Service	(h) Large Firm Service	(j) Interrupt Service	(k) Transport Service
1 Production 313,033 225,723 94,712 0 2.0 3 Distribution 22,204,324 24,062,404 4,847,241 0 304,885 3 Distribution 12,825,101 12,7327 1,873,887 0 115,388 5 Total Current Rate Revenue 46,058,000 38,122,913 7,427,726 0 <td< th=""><th>Line</th><th>Description</th><th></th><th>Total</th><th>Sch 101</th><th>Sch 111/112</th><th>Sch 131/132</th><th>Sch 146</th></td<>	Line	Description		Total	Sch 101	Sch 111/112	Sch 131/132	Sch 146
2 Underground Storage 2.278.333 1.577.370 625.175 0 75.04 3 Distribution 22.028.334 2.042.44 4.87.241 0 304.686 4 Common 12.273.327 1.870.597 0 <t< td=""><td></td><td>Functional Cost Components at Current Rates</td><td></td><td></td><td></td><td></td><td></td><td></td></t<>		Functional Cost Components at Current Rates						
3 Description 20.204.324 24.082.404 4.847.241 0 30.2687 4 Common 14.202.01 12.2237 167.0397 0 119.388 5 Total Current Rate Revenue 0 <td>1</td> <td>Production</td> <td></td> <td>313,033</td> <td>225,723</td> <td>84,712</td> <td>0</td> <td>2,598</td>	1	Production		313,033	225,723	84,712	0	2,598
4 Common 12.273.327 1870.997 0 112.882 5 Total Current Rate Revenue Exp. 0	2	Underground Storage		2,278,333	1,577,370	625,175	0	75,788
5 Total Current Rate Revenue 46,668,000 38,128,613 7,427,726 (0) 60 0		Distribution			24,052,494	4,847,241		304,589
6 Exclude Cost of Gas W Revenue Exp. 0			_					118,386
7 Total Margin Revenue at Current Rates 46,688,000 36,128,913 7,427,726 (0) 591,362 Margin per Therm at Current Rates 80,00315 50,00325 50,00325 50,00325 50,00326								· .
Margin per Therm at Current Rates S0.00315 S0.00325 S0.00326			_					
8 Production \$0.00375 \$0.00325 \$0.00324 \$0.00000 \$0.01326 9 Underground Storage \$0.02396 \$0.00000 \$0.01376 10 Darithution \$0.02395 \$0.02776 \$0.02776 11 Carmon \$0.17685 \$0.07774 \$0.00272 \$0.03916 12 Total Current Margin Melded Rate per Therm \$0.46397 \$0.2786 \$0.07774 \$0.00272 \$0.39161 13 Orderion \$0.45377 \$0.24783 \$0.2786 \$0.0000 \$0.17835 14 Underground Storage 2.24753 1.853,343 \$517,329 0 2.586 15 Distribution 2.2245,350 2.505,252 6.418,464 0 30.00 16 Carmon 14,264,864 12,251,888 1.802,201 0 110.774 17 Total Unform Current Cost 46,055,000 39,2556,180 6,418,464 0 30.00 16 Carmon \$0.00315 \$0.00325 \$0.00325 \$0.00326 \$0.00	1	-		46,058,000	38,128,913	7,427,726	(0)	501,362
9 Underground Storage \$0.02200 \$0.02270 \$0.02280 \$0.02270 \$0.02800 \$0.01453 Distribution \$0.23936 \$0.34618 \$0.1774 \$0.0000 \$0.13718 Increare Margin Melded Rate per Therm \$0.4300 \$0.24878 \$0.22846 \$0.00000 \$0.12783 Functional Cost Components at Unform Current Return \$1.033,33 225,723 \$4.712 0 \$2.868 1 Underground Storage \$2.2424,753 \$1.653,343 \$1.75,229 0 \$3.8316 10 Underground Storage \$2.224,753 \$1.633,433 \$1.622,71 0 \$1.0777 10 Underground Storage \$2.224,753 \$1.633,435 \$0.011071 110.7771 10 Distribution \$2.925,530 \$2.52,26 4.014,944 0 \$38,356 10 Margin per Therm at Unform Current Return \$0.00315 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00326 \$0.004673 \$0.05513 20 Distribution \$0.24619 \$0.36118 \$0.11778 <td>8</td> <td></td> <td></td> <td>\$0.00315</td> <td>\$0.00325</td> <td>\$0.00325</td> <td>\$0.00324</td> <td>\$0,00066</td>	8			\$0.00315	\$0.00325	\$0.00325	\$0.00324	\$0,00066
Dierkeinen Sp.23938 Sp.34818 Sp.17685 Sp.07776 Common Sp.17685 Sp.07776 Sp.07778 Sp.07776 Total Current Margin Melded Rate per Them Sp.14537 Sp.07776 Sp.07776 Sp.07776 Production Sp.07768 Sp.07776 Sp.07776 Sp.07776 Sp.07776 Production Sp.17695 Sp.07776 Sp.07776 Sp.07776 Sp.07776 Production Common 13.033 225,733 St.712 0 2,586 Distribution 29,255,350 Sp.025,256 A (04.021 0 10,773 Total Unform Current Cost 46,058,000 39,256,180 6,418,464 0 383,356 Margin per Them at Unform Current Return Production Sp.03355 Sp.00325 Sp.00325 Sp.00326 Sp.000000 Sp.01673 Sp.000000 Sp.01673 Sp.005167 Sp.005167 Sp.005177 Sp.005177 Sp.005177 Sp.005177 Sp.005177 Sp.00517 Sp.005177 Sp.005177 Sp.005177 Sp.005177 Sp.005177								
11 Common \$0.14337 \$0.17665 80.07174 \$0.03017 12 Total Current Margin Melded Rate per Therm \$0.43300 \$0.54878 \$0.22465 \$0.00000 \$0.12783 Functional Cost Components at Uniform Current Return 313.033 225,723 84,712 0 2,388 15 Distibution 29.255,580 25,002,226 4,014,021 0 218,103 16 Common 14,248,484 12,2351,886 6,418,464 0 383,356 16 Exclude Cost of Gas w / Revenue Exp. 0								
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 313.033 225.723 84.712 0 2.988 10 Underground Storage 2.224.763 1.853.343 517.529 0 53.881 10 Underground Storage 2.224.763 1.863.343 517.529 0 2.868 10 Underground Storage 2.224.763 1.863.343 517.529 0 2.868 11 Total Unform Current Cost 46,058.000 39.256.180 6,418.464 0 383.356 12 Underground Storage \$0.00315 \$0.00325 \$0.00325 \$0.00324 \$0.00060 12 Underground Storage \$0.02360 \$0.01673 \$0.006912 \$0.01673 \$0.00516 12 Underground Storage \$0.0236 \$0.06912 \$0.01673 \$0.06912 2 Distribution \$0.0236 \$0.06912 \$0.016718 \$0.02924 2 Distr								
13 Production 313.033 225.723 84.712 0 2.82 14 Underground Storage 2.224.733 1.663.343 517.529 0 53.881 15 Distribution 2.9255.350 25.025.226 4.014.021 0 216.103 16 Common 14.264.864 12.31.868 1.002.201 0 10.07 16 Exclude Cost of Gas w/ Revenue Exp. 0 0 0 0 0 0 383.356 Margin per Therm at Uniform Current Return Production S0.00315 S0.00325 S0.00325 S0.00325 S0.00325 S0.00326 S0.00326 S0.00000 S0.01673 S0.05610 S0.1474 S0.006912 S0.00726 S0.00325 S0.00326 S0.00326 S0.00326 S0.00326 S0.00326 S0.001673 S0.05610 S0.1474 S0.06912 S0.00744 S0.05717 S0.06912 S0.01673 S0.05714 S0.05167 S0.06116 S0.02824 S0.01673 S0.05167 S0.06116 S0.02824 S0.01673 S0.01			_					
13 Production 313.033 225.723 84.712 0 2.82 14 Underground Storage 2.224.733 1.663.343 517.529 0 53.881 15 Distribution 2.9255.350 25.025.226 4.014.021 0 216.103 16 Common 14.264.864 12.31.868 1.002.201 0 10.07 16 Exclude Cost of Gas w/ Revenue Exp. 0 0 0 0 0 0 383.356 Margin per Therm at Uniform Current Return Production S0.00315 S0.00325 S0.00325 S0.00325 S0.00325 S0.00326 S0.00326 S0.00000 S0.01673 S0.05610 S0.1474 S0.006912 S0.00726 S0.00325 S0.00326 S0.00326 S0.00326 S0.00326 S0.00326 S0.001673 S0.05610 S0.1474 S0.06912 S0.00744 S0.05717 S0.06912 S0.01673 S0.05714 S0.05167 S0.06116 S0.02824 S0.01673 S0.05167 S0.06116 S0.02824 S0.01673 S0.01		Functional Cost Components at Uniform Curren	nt Return					
14 Underground Storage 2.224,733 1.653,343 517,529 0 538 15 Distribution 29,255,350 250,552,254 4,014,021 0 216,133 16 Common 14,284,864 12,351,888 1,802,201 0 110,774 17 Total Uniform Current Cost 46,068,000 39,256,160 6,418,464 0 383,356 Margin per Therm at Uniform Current Return 7 7 50,00325 50,00325 50,00324 50,00064 17 Total Underground Storage 50,02236 50,01965 50,00064 50,0510 17 Underground Storage 50,0510 50,0315 50,00324 50,00510 17 Underground Storage 50,04304 50,05500 50,04515 50,03157 18 Oranno 50,456500 50,24615 50,03157 50,0974 17 Total Corrent Uniform Margin Melded Rate per Therm 50,656500 50,24615 50,03157 18 Otal Corrent Diatorent Rates 1,00 0,0 0 <td>13</td> <td>-</td> <td>in notain</td> <td>313.033</td> <td>225,723</td> <td>84,712</td> <td>0</td> <td>2,598</td>	13	-	in notain	313.033	225,723	84,712	0	2,598
15 Distribution 22,255,350 22,6025,226 4,141,021 0 216,102 16 Common 14,284,864 12,351,888 1,802,201 0 110,774 17 Total Uniform Current Cost 46,055,000 39,256,180 6,418,464 0 383,356 18 Exclude Cost of Gas w / Revenue Exp. 0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
16 Common 14.284.884 12.351.888 11.802.201 0 110,774 17 Total Uniform Current Coat 46.055,000 39.256,180 6.418,464 0 383,356 Margin per Therm at Uniform Current Margin 46.055,000 39.256,180 6.418,464 0 383,356 Margin per Therm at Uniform Current Return 0								216,103
17 Total Uniform Current Cost 46,055,000 39,256,180 6,418,464 0 383,356 18 Exclude Cost of Gas w / Revenue Exp. 0 <t< td=""><td>16</td><td>Common</td><td></td><td></td><td></td><td></td><td>0</td><td>110,774</td></t<>	16	Common					0	110,774
19 Total Uniform Current Margin 46,055,000 39,256,180 6,418,464 0 383,356 Margin per Therm at Uniform Current Return \$0,00315 \$0,00325 \$0,00325 \$0,00325 \$0,00324 \$0,00362 20 Production \$0,00315 \$0,00325 \$0,00325 \$0,00324 \$0,0006 21 Underground Storage \$0,02236 \$0,03265 \$0,00325 \$0,00325 \$0,00326 \$0,00326 \$0,00326 \$0,00326 \$0,00326 \$0,00326 \$0,00326 \$0,00326 \$0,00326 \$0,00326 \$0,00326 \$0,00326 \$0,00326 \$0,00326 \$0,00326 \$0,00510 \$0,0571 \$0,00511 \$0,00517 \$0,00571 \$0,00774 \$0,0007 \$0,0006 \$0,0006 \$0,0006 <td< td=""><td>17</td><td>Total Uniform Current Cost</td><td></td><td>46,058,000</td><td>39,256,180</td><td>6,418,464</td><td>0</td><td>383,356</td></td<>	17	Total Uniform Current Cost		46,058,000	39,256,180	6,418,464	0	383,356
Margin per Therm at Uniform Current Return S0.00315 S0.00325 S0.00325 S0.00326 S0.00006 21 Underground Storage S0.02236 S0.02380 S0.01985 S0.00006 S0.01374 20 Estibution S0.22409 S0.3018 S0.15394 S0.0111 S0.02224 21 Underground Storage S0.14340 S0.17778 S0.06912 S0.0111 S0.02224 22 Total Current Uniform Margin Melded Rate per Therm S0.46300 S0.56500 S0.24615 S0.03157 S0.09274 24 Total Cost Components at Proposed Rates 1.00 0.97 1.16 0.00 1.31 26 Production 313.032 225.722 84.712 0 75.788 27 Underground Storage 2.362.715 1.661.752 625.176 0 75.788 26 Production 14.349.534 1.2300.554 1.472.726 0.0 50.30325 27 Underground Storage 2.362.715 50.03252 50.00325 50.00325 50.00325 <t< td=""><td>18</td><td>Exclude Cost of Gas w / Revenue Exp.</td><td></td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></t<>	18	Exclude Cost of Gas w / Revenue Exp.		0	0	0	0	0
20 Production \$0.00315 \$0.00325 \$0.00325 \$0.00300 \$0.0036 21 Underground Storage \$0.02336 \$0.03800 \$0.01985 \$0.00000 \$0.01374 21 Distribution \$0.24090 \$0.036118 \$0.15394 \$0.00517 \$0.05510 22 Common \$0.14340 \$0.17778 \$0.06912 \$0.011673 \$0.00574 24 Total Current Uniform Margin Melded Rate per Therm \$0.46300 \$0.56500 \$0.24615 \$0.03157 \$0.0974 25 Production \$0.17715 1.661.752 \$0.777 \$0.06912 \$0.01161 \$0.77775 \$0.66176 \$0.77786 26 Production \$0.0284.718 \$2.512.884 4.847.245 \$0.304.590 \$0.304.590 27 Underground Storage \$0.02751 1.661.752 \$0.553 \$0.0325 \$0.0325 \$0.0324 \$0.304.590 20 Common \$0.324.718 \$0.23953 \$0.477.726 \$0 \$0 \$0 \$0 \$0 \$0 \$0	19	Total Uniform Current Margin	_	46,058,000	39,256,180	6,418,464	0	383,356
21 Underground Storage \$0.02236 \$0.02306 \$0.01985 \$0.00000 \$0.01374 22 Distribution \$0.29409 \$0.30611 \$0.15394 \$0.01613 \$0.02242 24 Total Current Uniform Margin Melded Rate per Therm \$0.45300 \$0.556500 \$0.24615 \$0.03157 \$0.09774 26 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 20 Underground Storage 2.362.715 1.661.752 625.176 0 75.788 20 Common 14.349.534 12.306.554 1.877.9533 0 118.386 20 Total Proposed Rate Revenue 47.310.000 39.380.913 7.427.726 (0) 501.362 21 Total Margin Revenue & Proposed Rates 47.310.000 39.380.913 7.427.726 (0) 501.362 23 Production \$0.00315 \$		Margin per Therm at Uniform Current Return						
22 Distribution \$0.29409 \$0.36018 \$0.15334 \$0.01673 \$0.06510 23 Common \$0.14340 \$0.1773 \$0.06912 \$0.01161 \$0.028415 \$0.08177 \$0.08912 \$0.01673 \$0.08912 \$0.01673 \$0.08912 \$0.01673 \$0.08912 \$0.01673 \$0.08912 \$0.01673 \$0.08912 \$0.01673 \$0.08912 \$0.01673 \$0.08912 \$0.01673 \$0.08912 \$0.08913 \$0.2848 \$0.8913 \$0.77.788 \$0.08913 \$0.2848 \$0.8913 \$0.77.726 \$0.0916 \$0.08913 \$0.77.726 \$0.0916 \$0.08914 \$0.00915 \$0.00916 \$0.08914	20	Production		\$0.00315	\$0.00325	\$0.00325	\$0.00324	\$0.00066
23 Common \$0.14340 \$0.17778 \$0.06912 \$0.01161 \$0.02242 24 Total Current Uniform Margin Melded Rate per Therm \$0.46300 \$0.26670 \$0.24615 \$0.03157 \$0.09214 24 Margin to Cost Ratio at Current Rates 1.00 0.97 1.16 0.00 1.31 26 Production 313.032 225.722 84.712 0 2.568 27 Underground Storage 2.362.715 1.661.752 625.176 0 75.788 20 Distribution 30.284.718 12.360.554 1.387.693 0 113.388 30 Total Proposed Rate Revenue 47.310.000 39.380.913 7.427.726 (0) 50.1382 30 Total Proposed Rates 0	21	Underground Storage		\$0.02236	\$0.02380	\$0.01985	\$0.00000	\$0.01374
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 2.568 20 Distribution 30.284.718 25.132.884 4.847.245 0 304.590 20 Common 14.349.534 12.360.545 1.870.593 0 119.386 21 Exclude Cost of Gas w / Revenue Exp. 0	22	Distribution		\$0.29409	\$0.36018	\$0.15394	\$0.01673	\$0.05510
25 Margin to Cost Ratio at Current Rates 1.00 0.97 1.16 0.00 1.31 Functional Cost Components at Proposed Rates 313,032 225,722 84,712 0 2,588 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 20 Common 14,349,534 12,360,554 1,870,593 0 118,386 30 Total Proposed Rate Revenue Exp. 0 <td< td=""><td>23</td><td>Common</td><td></td><td>\$0.14340</td><td>\$0.17778</td><td>\$0.06912</td><td>\$0.01161</td><td>\$0.02824</td></td<>	23	Common		\$0.14340	\$0.17778	\$0.06912	\$0.01161	\$0.02824
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 0 108,386 30 Total Proposed Rate Revenue 47,310,000 39,380,913 7,427,726 (0) 501,362 31 Production 50.00325 \$0.00325 \$0.00325 \$0.00326 \$0.00006 \$0.01932 32 Total Margin Revenue at Proposed Rates \$0.02375 \$0.00325 \$0.00325 \$0.00326 \$0.00000 \$0.01932 33 Production \$0.30474 \$0.36173 \$0.18590 \$-0.01195 \$0.0739 34 Underground Storage \$0.14425 \$0.17790 \$0.07174 \$0.00872 \$0.0318 35 Underground Storage 2.318,622 1,	24	Total Current Uniform Margin Melded Rate per	Therm	\$0.46300	\$0.56500	\$0.24615	\$0.03157	\$0.09774
26 Production 313,032 225,722 84,712 0 2,588 27 Underground Storage 2,362,715 1,661,752 625,176 0 75,788 28 Distribution 30,284,718 2,5132,884 4,847,725 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 41 Exclude Cost of Gas w / Revenue Exp. 0	25	Margin to Cost Ratio at Current Rates		1.00	0.97	1.16	0.00	1.31
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			s					
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	26	Production		313,032	225,722	84,712	0	2 598
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								
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	27	Underground Storage			1,661,752			75,788
31 Exclude Cost of Gas w / Revenue Exp. 0	27 28	Underground Storage Distribution		30,284,718	1,661,752 25,132,884	4,847,245	0	75,788 304,590
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 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00326 \$0.00326 \$0.00326 \$0.00326 \$0.00327 \$0.00326 \$0.00327 \$0.00327 \$0.00327 \$0.00327 \$0.00327 \$0.00327 \$0.00327 \$0.00376 \$0.00327 \$0.00372 \$0.00372 \$0.00372 \$0.00376 \$0.00372 \$0.02373 \$0.07776 \$0.07776 \$0.07776 \$0.07776 \$0.07776 \$0.07776 \$0.07776<	27 28 29	Underground Storage Distribution Common	_	30,284,718 14,349,534	1,661,752 25,132,884 12,360,554	4,847,245 1,870,593	0 0	75,788 304,590 118,386
33 Production \$0.00315 \$0.00325 \$0.00325 \$0.00324 \$0.00366 34 Underground Storage \$0.02375 \$0.02392 \$0.02398 \$0.0000 \$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 (\$0.0000) \$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 0 0 0 0	27 28 29 30	Underground Storage Distribution Common Total Proposed Rate Revenue	_	30,284,718 14,349,534 47,310,000	1,661,752 25,132,884 12,360,554 39,380,913	4,847,245 1,870,593 7,427,726	0 0 (0)	75,788 304,590 118,386 501,362
34 Underground Storage \$0.02375 \$0.02392 \$0.02398 \$0.0000 \$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 (\$0.0000) \$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<	27 28 29 30 31	Underground Storage Distribution Common Total Proposed Rate Revenue Exclude Cost of Gas w / Revenue Exp.	-	30,284,718 14,349,534 47,310,000 0	1,661,752 25,132,884 12,360,554 39,380,913 0	4,847,245 1,870,593 7,427,726 0	0 0 (0) 0	75,788 304,590 118,386 501,362 0
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 (\$0.0000) \$0.12783 Functional Cost Components at Uniform Proposed Return 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 0 0 0 0 0 0 0 0 0 0 0 395,602	27 28 29 30 31	Underground Storage Distribution Common Total Proposed Rate Revenue Exclude Cost of Gas w / Revenue Exp. Total Margin Revenue at Proposed Rates	_	30,284,718 14,349,534 47,310,000 0	1,661,752 25,132,884 12,360,554 39,380,913 0	4,847,245 1,870,593 7,427,726 0	0 0 (0) 0	75,788 304,590 118,386 501,362 0
36 Common \$0.14425 \$0.17790 \$0.07174 \$0.0872 \$0.0318 37 Total Proposed Margin Melded Rate per Therm \$0.47559 \$0.56680 \$0.28486 (\$0.0000) \$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 0 0 0 395,602 44 Total Uniform Proposed Margin 47,310,000 40,291,208 6,623,189 0 395,602 Margin per Therm at Uniform Proposed R	27 28 29 30 31 32	Underground Storage Distribution Common Total Proposed Rate Revenue Exclude Cost of Gas w / Revenue Exp. Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates	-	30,284,718 14,349,534 47,310,000 0 47,310,000	1,661,752 25,132,884 12,360,554 39,380,913 0 39,380,913	4,847,245 1,870,593 7,427,726 0 7,427,726	0 0 (0) 0 (0)	75,788 304,590 118,386 501,362 0
37 Total Proposed Margin Melded Rate per Therm \$0.47559 \$0.56680 \$0.28486 (\$0.0000) \$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 0 44 Total Uniform Proposed Margin 47,310,000 40,291,208 6,623,189 0 395,602 45 Production \$0.00315 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 </td <td>27 28 29 30 31 32 33</td> <td>Underground Storage Distribution Common Total Proposed Rate Revenue Exclude Cost of Gas w / Revenue Exp. Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates Production</td> <td>_</td> <td>30,284,718 14,349,534 47,310,000 0 47,310,000 \$0.00315</td> <td>1,661,752 25,132,884 12,360,554 39,380,913 0 39,380,913 \$0.00325</td> <td>4,847,245 1,870,593 7,427,726 0 7,427,726 \$0.00325</td> <td>0 0 0 0 (0) \$0.00324</td> <td>75,788 304,590 118,386 501,362 0 501,362</td>	27 28 29 30 31 32 33	Underground Storage Distribution Common Total Proposed Rate Revenue Exclude Cost of Gas w / Revenue Exp. Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates Production	_	30,284,718 14,349,534 47,310,000 0 47,310,000 \$0.00315	1,661,752 25,132,884 12,360,554 39,380,913 0 39,380,913 \$0.00325	4,847,245 1,870,593 7,427,726 0 7,427,726 \$0.00325	0 0 0 0 (0) \$0.00324	75,788 304,590 118,386 501,362 0 501,362
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 45 Production \$0.00315 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325	27 28 29 30 31 32 33 34	Underground Storage Distribution Common Total Proposed Rate Revenue Exclude Cost of Gas w / Revenue Exp. Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates Production Underground Storage	-	30,284,718 14,349,534 47,310,000 0 47,310,000 \$0.00315 \$0.02375	1,661,752 25,132,884 12,360,554 39,380,913 0 39,380,913 \$0.00325 \$0.02392	4,847,245 1,870,593 7,427,726 0 7,427,726 \$0.00325 \$0.02398	0 0 0 0 (0) \$0.00324 \$0.00000	75,788 304,590 118,386 501,362 501,362 \$0.00066
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 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 45 Production \$0.00315 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00400 \$0.01432 <	27 28 29 30 31 32 33 34 35 36	Underground Storage Distribution Common Total Proposed Rate Revenue Exclude Cost of Gas w / Revenue Exp. Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates Production Underground Storage Distribution Common	-	30,284,718 14,349,534 47,310,000 0 47,310,000 \$0.00315 \$0.02375 \$0.30444 \$0.14425	1,661,752 25,132,884 12,360,554 39,380,913 0 39,380,913 \$0.00325 \$0.02392 \$0.36173 \$0.17790	4,847,245 1,870,593 7,427,726 0 7,427,726 \$0.00325 \$0.02398 \$0.18590 \$0.07174	0 0 0 0 (0) \$0.00324 \$0.00000 -\$0.01195 \$0.00872	75,788 304,590 118,386 501,362 0 501,362 \$0.00066 \$0.01932 \$0.07766 \$0.03018
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 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 \$0.00315 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00464 \$0.01432 45 Production \$0.30486 \$0.37304 \$0.16042 \$0.01743 \$0.05744	27 28 29 30 31 32 33 34 35 36	Underground Storage Distribution Common Total Proposed Rate Revenue Exclude Cost of Gas w / Revenue Exp. Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates Production Underground Storage Distribution Common	-	30,284,718 14,349,534 47,310,000 0 47,310,000 \$0.00315 \$0.02375 \$0.30444 \$0.14425	1,661,752 25,132,884 12,360,554 39,380,913 0 39,380,913 \$0.00325 \$0.02392 \$0.36173 \$0.17790	4,847,245 1,870,593 7,427,726 0 7,427,726 \$0.00325 \$0.02398 \$0.18590 \$0.07174	0 0 0 0 (0) \$0.00324 \$0.00000 -\$0.01195 \$0.00872	75,788 304,590 118,386 501,362 501,362 \$00,00066 \$0,01932 \$0,07766 \$0,03018
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 44 Total Uniform Proposed Margin 0 0 0 0 0 0 44 Total Uniform Proposed Return \$0.00315 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.003000 \$0.01432 45 Production \$0.02331 \$0.02480 \$0.02069 \$0.00000 \$0.01432 46 Underground Storage \$0.30486 \$0.37304 \$0.16042 \$0.01743 \$0.05744 47 Distribution \$0.30486 \$0.37304 \$0.16042 \$0.01743 \$0.02844 49 Total Proposed Uniform Margin Melded Rate per Therm \$0.4755	27 28 29 30 31 32 33 34 35 36 37	Underground Storage Distribution Common Total Proposed Rate Revenue Exclude Cost of Gas w / Revenue Exp. Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates Production Underground Storage Distribution Common Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Propo		30,284,718 14,349,534 47,310,000 0 47,310,000 \$0.00315 \$0.02375 \$0.30444 \$0.14425 \$0.47559	1,661,752 25,132,884 12,360,554 39,380,913 0 39,380,913 \$0.00325 \$0.02392 \$0.36173 \$0.17790 \$0.56680	4,847,245 1,870,593 7,427,726 0 7,427,726 \$0.00325 \$0.02398 \$0.18590 \$0.07174 \$0.28486	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	75,788 304,590 118,386 501,362 0 501,362 \$0.00066 \$0.01932 \$0.07766 \$0.03018 \$0.12783
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 0 44 Total Uniform Proposed Margin 47,310,000 40,291,208 6,623,189 0 395,602 44 Total Uniform Proposed Margin 47,310,000 40,291,208 6,623,189 0 395,602 Margin per Therm at Uniform Proposed Return 47,310,000 40,291,208 6,623,189 0 395,602 Margin per Therm at Uniform Proposed Return \$0.00315 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00466 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	27 28 29 30 31 32 33 34 35 36 37 38	Underground Storage Distribution Common Total Proposed Rate Revenue Exclude Cost of Gas w / Revenue Exp. Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates Production Underground Storage Distribution Common Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Propo Production		30,284,718 14,349,534 47,310,000 0 47,310,000 \$0.00315 \$0.02375 \$0.30444 \$0.14425 \$0.47559 313,032	1,661,752 25,132,884 12,360,554 39,380,913 0 39,380,913 \$0.00325 \$0.02392 \$0.36173 \$0.17790 \$0.56680	4,847,245 1,870,593 7,427,726 0 7,427,726 \$0.00325 \$0.02398 \$0.18590 \$0.07174 \$0.28486 84,712	0 0 0 0 0 (0) \$0.00324 \$0.00000 -\$0.01195 \$0.00872 (\$0.00000)	75,788 304,590 118,386 501,362 0 501,362 \$0.00066 \$0.01932 \$0.07766 \$0.03018 \$0.12783 2,598
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 0 44 Total Uniform Proposed Margin 47,310,000 40,291,208 6,623,189 0 395,602 44 Total Uniform Proposed Margin 47,310,000 40,291,208 6,623,189 0 395,602 44 Total Uniform Proposed Margin 47,310,000 40,291,208 6,623,189 0 395,602 45 Production \$0.00315 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00325 \$0.00000 \$0.01432 46 Underground Storage \$0.02331 \$0.02480 \$0.02069 \$0.00000 \$0.01432 47 Distribution \$0.30486 \$0.37304 \$0.16042 \$0.01743 \$0.02844 \$0.02844 49 Total Proposed Uniform Margin Melded Rate per Therm \$0.47559 \$0.57990 \$0.25400 \$0.03236 \$	27 28 29 30 31 32 33 34 35 36 37 38 39	Underground Storage Distribution Common Total Proposed Rate Revenue Exclude Cost of Gas w / Revenue Exp. Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates Production Underground Storage Distribution Common Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Propo Production Underground Storage		30,284,718 14,349,534 47,310,000 0 47,310,000 \$0.00315 \$0.02375 \$0.30444 \$0.14425 \$0.47559 313,032 2,318,622	1,661,752 25,132,884 12,360,554 39,380,913 0 39,380,913 \$0.00325 \$0.02392 \$0.36173 \$0.17790 \$0.56680 225,722 1,723,102	4,847,245 1,870,593 7,427,726 0 7,427,726 \$0.00325 \$0.02398 \$0.18590 \$0.07174 \$0.28486 84,712 539,366	0 0 0 0 (0) \$0.00324 \$0.00000 -\$0.01195 \$0.00872 (\$0.00000) (\$0.00000) 0 0	75,788 304,590 118,386 501,362 0 501,362 \$0.00066 \$0.01932 \$0.07766 \$0.03018 \$0.12783 2,598 56,154
43 Exclude Cost of Gas w / Revenue Exp. 0 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 \$0.00315 \$0.00325 \$0.0046 \$0.01432 46 Underground Storage \$0.030486 \$0.37304 \$0.16042 \$0.01743 \$0.05744 \$0.02844 \$0.014427 \$0.17882 \$0.06965 \$0.01168 \$0.02844 \$0.02844 \$0.03236 \$0.10086 \$0.10086 \$0.10325 \$0.03236 \$0.10086 \$0.03236 \$0.10086 \$0.1028 \$0.03236 \$0.10086 \$0.102	27 28 29 30 31 32 33 34 35 36 37 38 39 40	Underground Storage Distribution Common Total Proposed Rate Revenue Exclude Cost of Gas w / Revenue Exp. Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates Margin per Therm at Proposed Rates Production Underground Storage Distribution Common Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Propo Production Underground Storage Distribution		30,284,718 14,349,534 47,310,000 0 47,310,000 \$0.00315 \$0.02375 \$0.30444 \$0.14425 \$0.47559 313,032 2,318,622 30,326,715	1,661,752 25,132,884 12,360,554 39,380,913 0 39,380,913 \$0.00325 \$0.02392 \$0.36173 \$0.17790 \$0.56680 225,722 1,723,102 25,918,389	4,847,245 1,870,593 7,427,726 0 7,427,726 \$0.00325 \$0.02398 \$0.18590 \$0.07174 \$0.28486 84,712 539,366 4,183,041	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	75,788 304,590 118,386 501,362 0 501,362 \$0.00066 \$0.01932 \$0.07766 \$0.03018 \$0.12783 2,598 56,154 225,286
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 \$0.00325 \$0.00326 \$0.00325 \$0.001432 47 Distribution \$0.30486 \$0.37304 \$0.16042 \$0.01743 \$0.02844 48 Common \$0.47559 \$0.57990 \$0.25400 \$0.03236 \$0.10086 50 Margin to Cost Ratio at Proposed Rates 1.00 0.98 1.12 0.0	27 28 29 30 31 32 33 34 35 36 37 38 39 40 41	Underground Storage Distribution Common Total Proposed Rate Revenue Exclude Cost of Gas w / Revenue Exp. Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates Production Underground Storage Distribution Common Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Propo Production Underground Storage Distribution Common Common		30,284,718 14,349,534 47,310,000 0 47,310,000 \$0.00315 \$0.02375 \$0.30444 \$0.14425 \$0.47559 313,032 2,318,622 30,326,715 14,351,630	1,661,752 25,132,884 12,360,554 39,380,913 0 39,380,913 \$0.00325 \$0.02392 \$0.36173 \$0.17790 \$0.56680 225,722 1,723,102 25,918,389 12,423,995	4,847,245 1,870,593 7,427,726 0 7,427,726 \$0.00325 \$0.02398 \$0.18590 \$0.07174 \$0.28486 84,712 539,366 4,183,041 1,816,071	0 0 (0) (0) (0) \$0.00324 \$0.00000 -\$0.01195 \$0.00872 (\$0.00000) (\$0.00000) 0 0 0	75,788 304,590 118,386 501,362 0 501,362 \$0.00066 \$0.01932 \$0.07766 \$0.03018 \$0.12783 2,598 56,154 225,286 111,564
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Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates Production Underground Storage Distribution Common Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Propo Production Underground Storage Distribution Common Total Uniform Proposed Cost Exclude Cost of Gas w / Revenue Exp.		30,284,718 14,349,534 47,310,000 0 47,310,000 \$0.00315 \$0.02375 \$0.30444 \$0.14425 \$0.30444 \$0.14425 \$0.47559 313,032 2,318,622 30,326,715 14,351,630 47,310,000 0	1,661,752 25,132,884 12,360,554 39,380,913 0 39,380,913 \$0.00325 \$0.02392 \$0.36173 \$0.17790 \$0.56680 225,722 1,723,102 25,918,389 12,423,995 40,291,208 0	4,847,245 1,870,593 7,427,726 0 7,427,726 \$0.00325 \$0.02398 \$0.18590 \$0.07174 \$0.28486 84,712 539,366 4,183,041 1,816,071 6,623,189 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	75,788 304,590 118,386 501,362 0 501,362 \$0.00066 \$0.01932 \$0.07766 \$0.03018 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785 \$0.12785\$0.12785 \$0.12785 \$0.12785\$0.12785 \$0.12785 \$0.12785\$0.12785 \$0.12785 \$0.12785\$0.12785 \$0.12785\$0.12785 \$0.12785 \$0.12785\$0.12785 \$0.12785 \$0.12785\$0.12785 \$0.12785 \$0.12785\$0.12785 \$0.12785 \$0.12785\$0.12785 \$0.12785\$0.12785 \$0.12785 \$0.12785\$0.12785 \$0.12785 \$0.12785\$0.12785 \$0.12785 \$0.12785\$0.12785 \$0.12785 \$0.12785\$0.12785 \$0.12785 \$0.12785 \$0.12785\$0.12785 \$0.12785\$0.12785 \$0.12785 \$0.12785 \$0.127855\$0.1278
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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	27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44	Underground Storage Distribution Common Total Proposed Rate Revenue Exclude Cost of Gas w / Revenue Exp. Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates Production Underground Storage Distribution Common Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Propo Production Underground Storage Distribution Common Total Uniform Proposed Cost Exclude Cost of Gas w / Revenue Exp. Total Uniform Proposed Margin Margin per Therm at Uniform Proposed Return Production		30,284,718 14,349,534 47,310,000 0 47,310,000 \$0.00315 \$0.02375 \$0.30444 \$0.14425 \$0.47559 313,032 2,318,622 30,326,715 14,351,630 47,310,000 0 47,310,000 \$0.00315	1,661,752 25,132,884 12,360,554 39,380,913 0 39,380,913 \$0.00325 \$0.02392 \$0.36173 \$0.17790 \$0.56680 225,722 1,723,102 25,918,389 12,423,995 40,291,208 0 40,291,208 \$0.00325	4,847,245 1,870,593 7,427,726 0 7,427,726 \$0.00325 \$0.02398 \$0.18590 \$0.07174 \$0.28486 4,185,001 539,366 4,183,041 1,816,071 6,623,189 0 6,623,189 \$0.00325	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	75,788 304,590 118,386 501,362 0 501,362 \$0.00066 \$0.01932 \$0.07766 \$0.03018 \$0.12783 2,598 56,154 225,286 111,564 395,602 0 395,602 \$0.00066
50Margin to Cost Ratio at Proposed Rates1.000.981.120.001.27	27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44	Underground Storage Distribution Common Total Proposed Rate Revenue Exclude Cost of Gas w / Revenue Exp. Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates Production Underground Storage Distribution Common Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Propo Production Underground Storage Distribution Common Total Uniform Proposed Cost Exclude Cost of Gas w / Revenue Exp. Total Uniform Proposed Margin Margin per Therm at Uniform Proposed Return Production Underground Storage		30,284,718 14,349,534 47,310,000 0 47,310,000 \$0.00315 \$0.02375 \$0.30444 \$0.14425 \$0.47559 313,032 2,318,622 30,326,715 14,351,630 47,310,000 0 47,310,000 \$0.00315 \$0.02331	1,661,752 25,132,884 12,360,554 39,380,913 0 39,380,913 \$0.00325 \$0.02392 \$0.36173 \$0.17790 \$0.56680 225,722 1,723,102 25,918,389 12,423,995 40,291,208 0 40,291,208 \$0.00325 \$0.00325 \$0.00325 \$0.002480	4,847,245 1,870,593 7,427,726 0 7,427,726 \$0.00325 \$0.02398 \$0.18590 \$0.07174 \$0.28486 4,183,041 1,816,071 6,623,189 0 6,623,189 0 \$0.00325 \$0.00325 \$0.02069	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	75,788 304,590 118,386 501,362 0 501,362 \$0.00066 \$0.01932 \$0.07766 \$0.03018 \$0.12783 2,598 56,154 225,286 111,564 395,602 0 395,602 \$0.00066 \$0.01432
-	27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	Underground Storage Distribution Common Total Proposed Rate Revenue Exclude Cost of Gas w / Revenue Exp. Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates Production Underground Storage Distribution Common Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Propo Production Underground Storage Distribution Common Total Uniform Proposed Cost Exclude Cost of Gas w / Revenue Exp. Total Uniform Proposed Margin Margin per Therm at Uniform Proposed Return Production Underground Storage Distribution		30,284,718 14,349,534 47,310,000 0 47,310,000 \$0.00315 \$0.02375 \$0.30444 \$0.14425 \$0.47559 313,032 2,318,622 30,326,715 14,351,630 47,310,000 0 47,310,000 \$0.00315 \$0.02331 \$0.30486	1,661,752 25,132,884 12,360,554 39,380,913 0 39,380,913 \$0.00325 \$0.02392 \$0.36173 \$0.17790 \$0.56680 225,722 1,723,102 25,918,389 12,423,995 40,291,208 0 40,291,208 \$0.00325 \$0.02480 \$0.00325	4,847,245 1,870,593 7,427,726 0 7,427,726 \$0.00325 \$0.02398 \$0.18590 \$0.07174 \$0.28486 4,183,041 1,816,071 6,623,189 0 6,623,189 0 \$0.00325 \$0.02069 \$0.16042	0 0 0 (0) 0 (0) \$0.00324 \$0.00000 -\$0.01195 \$0.00872 (\$0.00000) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	75,788 304,590 118,386 501,362 0 501,362 \$0.00066 \$0.01932 \$0.07766 \$0.03018 \$0.12783 2 ,598 56,154 225,286 111,564 395,602 0 395,602 \$0.00066 \$0.01432 \$0.00066
51 Current Margin to Proposed Cost Ratio 0.97 0.95 1.12 0.00 1.27	27 28 29 30 31 32 35 36 37 38 39 40 41 42 43 44 45 46 47 48	Underground Storage Distribution Common Total Proposed Rate Revenue Exclude Cost of Gas w / Revenue Exp. Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates Production Underground Storage Distribution Common Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Propo Production Underground Storage Distribution Common Total Uniform Proposed Cost Exclude Cost of Gas w / Revenue Exp. Total Uniform Proposed Margin Margin per Therm at Uniform Proposed Return Production Underground Storage Distribution Common Total Uniform Proposed Margin	sed Return 	30,284,718 14,349,534 47,310,000 0 47,310,000 \$0.00315 \$0.02375 \$0.30444 \$0.14425 \$0.47559 313,032 2,318,622 30,326,715 14,351,630 47,310,000 0 47,310,000 0 \$0.00315 \$0.02331 \$0.30486 \$0.14427	1,661,752 25,132,884 12,360,554 39,380,913 0 39,380,913 \$0.00325 \$0.02392 \$0.36173 \$0.56680 225,722 1,723,102 25,918,389 12,423,995 40,291,208 0 40,291,208 \$0.00325 \$0.02480 \$0.00325 \$0.02480 \$0.037304 \$0.17882	4,847,245 1,870,593 7,427,726 0 7,427,726 \$0.00325 \$0.02398 \$0.18590 \$0.07174 \$0.28486 4,183,041 1,816,071 6,623,189 0 6,623,189 0 6,623,189 \$0.00325 \$0.00325 \$0.02069 \$0.16042 \$0.06965	0 0 0 (0) 0 (0) \$0.00324 \$0.00000 -\$0.01195 \$0.00872 (\$0.00000) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	75,788 304,590 118,386 501,362 0 501,362 \$0.00066 \$0.01932 \$0.07766 \$0.03018 \$0.12783 2,598 56,154 225,286 111,564 395,602 0 395,602 \$0.00066 \$0.01432 \$0.00066
	27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49	Underground Storage Distribution Common Total Proposed Rate Revenue Exclude Cost of Gas w / Revenue Exp. Total Margin Revenue at Proposed Rates Margin per Therm at Proposed Rates Production Underground Storage Distribution Common Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Propo Production Underground Storage Distribution Common Total Uniform Proposed Cost Exclude Cost of Gas w / Revenue Exp. Total Uniform Proposed Margin Margin per Therm at Uniform Proposed Return Production Underground Storage Distribution Common Total Uniform Proposed Margin Margin per Therm at Uniform Proposed Return Production Underground Storage Distribution Common Total Proposed Uniform Margin Melded Rate per	sed Return 	30,284,718 14,349,534 47,310,000 0 47,310,000 \$0.00315 \$0.02375 \$0.30444 \$0.14425 \$0.47559 313,032 2,318,622 30,326,715 14,351,630 47,310,000 0 47,310,000 \$0.00315 \$0.02331 \$0.30486 \$0.14427 \$0.47559	1,661,752 25,132,884 12,360,554 39,380,913 0 39,380,913 \$0.00325 \$0.02392 \$0.36173 \$0.17790 \$0.56680 225,722 1,723,102 25,918,389 12,423,995 40,291,208 0 40,291,208 \$0.00325 \$0.02480 \$0.00325 \$0.02480 \$0.37304 \$0.17882 \$0.57990	4,847,245 1,870,593 7,427,726 0 7,427,726 \$0.00325 \$0.02398 \$0.18590 \$0.07174 \$0.28486 4,183,041 1,816,071 6,623,189 0 6,623,189 0 6,623,189 \$0.00325 \$0.02069 \$0.16042 \$0.06965 \$0.25400	0 0 0 (0) 0 (0) \$0.00324 \$0.00000 -\$0.01195 \$0.00872 (\$0.00000) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	75,788 304,590 118,386 501,362 501,362 \$0.00066 \$0.01932 \$0.07766 \$0.03018 \$0.12783 2,598 56,154 225,286 111,564 395,602 0 395,602 \$0.00066 \$0.01432 \$0.05744 \$0.02844

AVU-G-23-01 SETTLEMENT STIPULATION APPENDIX D

Page 4 - Cost of Service

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	0.003777	0.003777
6	Net Operating Income Before FIT	0.996223	0.996223
7	Federal Income Tax @ 21%	0.209207	
8	REVENUE CONVERSION FACTOR	0.787016	

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APPENDIX E

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

			 TOTAL		GENERAL SERVICE HEDULE 101		RGE GENERAL SERVICE CH. 111/112		OTHER SERVICE SCHEDULES
1	Total Staff Adjusted Normalized Test Year Revenue		\$ 46,159,000	\$	38,130,000	\$	7,428,000	\$	601,000
2	Settlement Revenue Change (RY1)		\$ 1,252,000	\$	1,252,000	\$	-	\$	-
3	Settlement Revenue Change (RY2)		\$ 3,000	\$	3,000	\$	-	\$	-
4	Total Base Rate Revenue (September 1, 2024)		\$ 47,414,000	\$	39,385,000		7,428,000	\$	601,000
5	Normalized Therms (Test Year)		152,703,975		69,479,506		26,075,117		57,149,351
6	WACOG Rate Embedded in Base Rates		\$ -	\$	-	\$	-	\$	-
7	Variable Gas Cost Revenue (Ln 5 * Ln 6)		\$ -	\$	-	\$	-	\$	-
8A	Fixed Production and Underground Storage Rate per Therm	(New Customers Only)		\$	0.02692	\$	0.02710		
8B	Fixed Production and Underground Storage	(New Customers Only)	\$ 2,655,200	\$	1,870,425	\$	706,555	\$	78,219
9	Subtotal (Ln 4 - Ln 7)	(Test Year Customers)	\$ 46,813,000	\$	39,385,000	\$	7,428,000		Excluded From
9A	Subtotal (Ln 4 - Ln 7 - Ln 8B)	(New Customers)	\$ 44,236,019	\$	37,514,575	\$	6,721,445		Fixed Cost Adjustment
10	Customer Bills (Test Year)		1,098,416		1,079,689		18,727		rujustnient
11	Settlement Fixed Charges		1,0,0,110	\$	20.00	\$	71.21		
12	Fixed Charge Revenue (Ln 10 * Ln 11)		\$ 22,927,330	\$			1,333,550		
13	Fixed Cost Adjustment Revenue (Ln 9 - Ln 12)	(Test Year Customers)	\$ 23,885,670	\$	17,791,220	\$	6,094,450		
13A	Fixed Cost Adjustment Revenue (Ln 9A - Ln 12)	(New Customers)	\$ 21,308,690	\$	15,920,795	\$	5,387,895		
				Re	sidential	Non	-Residential Group	2	

14	Average Number of Customers (Line 10 / 12)	89,974	1,561	
15	Annual Therms	69,479,506	26,075,117	
16	Basic Charge Revenues	21,593,780	1,333,550	
17	Customer Bills	1,079,689	18,727	
18	Average Basic Charge	\$20.00	\$71.21	

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

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

* Schedules 111 and 112.

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

AVU-G-23-01 Year 2 Rates Effective 09/01/2024																
ine o.		Source		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
	(a)	(b)		(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)	(0)
	Natural Gas Sales															
	<u>Residential</u>															
	- Weather-Normalized Therm Delivery Volume	Monthly Test Year	11	,862,704	10,219,496	8,189,416	5,448,587	2,942,730	1,839,032	1,125,309	1,101,090	1,832,769	4,879,271	8,756,659	11,282,443	69,479,506
	- % of Annual Total	% of Total		17.07%	14.71%	11.79%	7.84%	4.24%	2.65%	1.62%	1.58%	2.64%	7.02%	12.60%	16.24%	100.00%
	Non-Residential Sales*															
5	- Weather-Normalized Therm Delivery Volume	Monthly Test Year		.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
2	- % of Annual Total	% of Total	3	13.03%	12.82%	2,918,907	2,055,585 7.81%	6.19%	4.79%	3.82%	4.13%	4.94%	7.65%	2,728,559	13.16%	100.00%
,)	- 76 OF Allituar Total	76 01 10tai		15.0570	12.8270	11.1970	7.0170	0.1976	4.7970	5.8270	4.1370	4.9470	7.0376	10.4076	13.1076	100.0078
0																
1	Monthly Fixed Cost Adjustment Revenue Per Customer ("I	RPC")														
2	For Test Year Existing Customers															
	Residential															
4	- Allowed Fixed Cost Adj. Revenue per Customer	Page 2														\$ 197.74
5	- Allowed Monthly Fixed Cost Adj. Revenue per Customer	(4) x (14)	\$	33.76	\$ 29.08 \$	23.31	\$ 15.51	\$ 8.38	\$ 5.23	\$ 3.20 \$	3.13	\$ 5.22	\$ 13.89	\$ 24.92	\$ 32.11	\$ 197.74
5																
7	Non-Residential Sales*															
8	- Allowed Fixed Cost Adj. Revenue per Customer	Page 2														\$ 3,905.24
9	- Allowed Monthly Fixed Cost Adj. Revenue per Customer	(8) x (18)	\$	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
0																
1																
2	For New Customers															
	<u>Residential</u>															
1	 Allowed Fixed Cost Adj. Revenue per Customer 	Page 2														\$ 176.95
5	- 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
6																
27	Non-Residential Sales*															e 2.452.40
28 29	 Allowed Fixed Cost Adj. Revenue per Customer Allowed Monthly Fixed Cost Adj. Revenue per Customer 	Page 2 (8) x (28)	s	449.87	\$ 442.57 \$	386.48	\$ 269.52	\$ 213.79	\$ 165.40	\$ 131.75 \$	142.69	\$ 170.53	\$ 264.29	\$ 361.25		\$ 3,452.49 \$ 3,452.49
,	- Anowea Monany Fixed Cost Aq. Revenue per Customer	(0) X (20)	Ģ	449.87	9 442.37 3	580.48	\$ 209.32	3 213.79	5 105.40	3 131.75 3	142.09	3 170.55	\$ 204.27	5 501.25	3 454.50	a 3,432.49
	* Schedules 111 and 112.															
0	Normalized Test Year Usage															
1	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
2	Large Service Schedule 111/112			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
3	Interrupt Service Schedule 131/132		.,	-	-		_,,	-	-,	-	-				-	
4	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
5	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
6	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
7																
8																
9	Normalized Test Year Customer Bills															
0	Small Service Schedule 101			90,226	90,186	91,225	90,163	90,894	91,039	88,760	88,922	89,176	89,465	89,735	89,898	1,079,689
1	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
2	Interrupt Service Schedule 131/132			-	-	-	-	-	-	-	-	-	-	-	-	-
3	Transport Service Schedule 146			6	6	6	6	6	6	6	6	6	6	6	6	72
4	Special Contract Transport			2	2	2	2	2	2	2	2	2	2	2	2	24
	Total Normalized Test Year Customer Bills			91,790	91,755	92,818	91,720	92,469	92,619	90,322	90,503	90,733	91,027	91,293	91,463	1,098,512
6																
7																
	Test Year Average Usage per Customer															
	Residential			131	113	90	60	32	20	13	12	21	55	98	126	771
50	Non-Residential			2,184	2,141	1,842	1,314	1,030	795	640	685	831	1,284	1,760	2,204	16,711

AVU-G-23-01AVISTA UTILITIESCompany RY2Summary by Function with Margin AnalysisSettlement CaseFor the Year Ended June 30, 2022

Natural Gas Utility Idaho Jurisdiction

	(b)	(c)	(d) (e)	(f) System	(g) Residential Service	(h) Large Firm Service	(j) Interrupt Service	(k) Transport Service
Line	Description			Total	Sch 101	Sch 111/112	Sch 131/132	Sch 146
	Functional Cost Compo	nents at Current Rat	26					
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 R	evenue		46,058,000	38,128,913	7,427,726	0	501,362
6	Exclude Cost of Gas w / F	Revenue Exp.		0	0	0	0	0
7	Total Margin Revenu	e at Current Rates	_	46,058,000	38,128,913	7,427,726	0	501,362
	Margin per Therm at Curr	ent 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 M	lelded Rate per Thern	n –	\$0.46300	\$0.54878	\$0.28486	\$0.00000	\$0.12783
	Functional Cost Compo	nanta at Uniform Cu	mant Datum					
13	Production		Tent Return	315,047	227,175	85,257	0	2,615
14	Underground Storage			2,201,549	1,636,098	512,132	0	53,319
14	Distribution			29,184,422	24,974,428	3,995,492	0	214,501
16							0	110,777
	Common Total Uniform Current	Cast	_	14,356,983	12,438,547	1,807,659	0	
17 18				46,058,000 0	39,276,248 0	6,400,540 0	0	381,212 0
19	Exclude Cost of Gas w / F Total Uniform Current		_	46,058,000	39,276,248	6,400,540	0	381,212
13		Margin		40,000,000	33,270,240	0,400,540	Ū	501,212
	Margin per Therm at Unif	orm 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 p	er 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
25	Margin to Cost Ratio at Functional Cost Compo		ates	1.00	0.97	1.16	0.00	1.32
25 26	-		ates	1.00 315,052	0.97 227,179	1.16 85,258	0.00	1.32 2,615
	Functional Cost Compo		ates					
26	Functional Cost Compo Production		ates	315,052	227,179	85,258	0	2,615 75,604
26 27	Functional Cost Compo Production Underground Storage		ates	315,052 2,340,148	227,179 1,643,247	85,258 621,297	0 0	2,615 75,604
26 27 28	Functional Cost Compo Production Underground Storage Distribution	nents at Proposed R	ates _	315,052 2,340,148 30,216,594	227,179 1,643,247 25,066,509	85,258 621,297 4,845,302	0 0 0	2,615 75,604 304,782
26 27 28 29	Functional Cost Compo Production Underground Storage Distribution Common	nents at Proposed R Revenue	ates -	315,052 2,340,148 30,216,594 14,440,206	227,179 1,643,247 25,066,509 12,445,978	85,258 621,297 4,845,302 1,875,868	0 0 0 0	2,615 75,604 304,782 118,360
26 27 28 29 30	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate	nents at Proposed R Revenue Revenue Exp.	ates - -	315,052 2,340,148 30,216,594 14,440,206 47,312,000	227,179 1,643,247 25,066,509 12,445,978 39,382,913	85,258 621,297 4,845,302 1,875,868 7,427,726	0 0 0 0 0	2,615 75,604 304,782 118,360 501,362
26 27 28 29 30 31	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w / F	nents at Proposed R Revenue Revenue Exp. e at Proposed Rates	ates - -	315,052 2,340,148 30,216,594 14,440,206 47,312,000 0	227,179 1,643,247 25,066,509 12,445,978 39,382,913 0	85,258 621,297 4,845,302 1,875,868 7,427,726 0	0 0 0 0 0 0	2,615 75,604 304,782 118,360 501,362 0
26 27 28 29 30 31	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w / F Total Margin Revenue	nents at Proposed R Revenue Revenue Exp. e at Proposed Rates	ates - -	315,052 2,340,148 30,216,594 14,440,206 47,312,000 0	227,179 1,643,247 25,066,509 12,445,978 39,382,913 0	85,258 621,297 4,845,302 1,875,868 7,427,726 0	0 0 0 0 0 0	2,615 75,604 304,782 118,360 501,362 501,362 \$0.00067
26 27 28 29 30 31 32	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w / F Total Margin Revenu Margin per Therm at Prop	nents at Proposed R Revenue Revenue Exp. e at Proposed Rates	ates - -	315,052 2,340,148 30,216,594 14,440,206 47,312,000 0 47,312,000	227,179 1,643,247 25,066,509 12,445,978 39,382,913 0 39,382,913	85,258 621,297 4,845,302 1,875,868 7,427,726 0 7,427,726	0 0 0 0 0 0 \$0.00326	2,615 75,604 304,782 118,360 501,362 501,362 \$0.00067
26 27 28 29 30 31 32 33	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w / F Total Margin Revenu Margin per Therm at Prop Production	nents at Proposed R Revenue Revenue Exp. e at Proposed Rates	ates - -	315,052 2,340,148 30,216,594 14,440,206 47,312,000 0 47,312,000 \$0.00317	227,179 1,643,247 25,066,509 12,445,978 39,382,913 0 39,382,913 \$0.00327	85,258 621,297 4,845,302 1,875,868 7,427,726 0 7,427,726 \$0.00327	0 0 0 0 0 0 \$0.00326	2,615 75,604 304,782 118,360 501,362 501,362 \$0.00067
26 27 28 29 30 31 32 33 34	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w / F Total Margin Revenu Margin per Therm at Prop Production Underground Storage	nents at Proposed R Revenue Revenue Exp. e at Proposed Rates	ates - -	315,052 2,340,148 30,216,594 14,440,206 47,312,000 0 47,312,000 \$0.00317 \$0.02352	227,179 1,643,247 25,066,509 12,445,978 39,382,913 0 39,382,913 \$0.00327 \$0.00327	85,258 621,297 4,845,302 1,875,868 7,427,726 0 7,427,726 \$0.00327 \$0.02383	0 0 0 0 0 \$0.00326 \$0.00000	2,615 75,604 304,782 118,360 501,362 0 501,362 \$0.00067 \$0.01928 \$0.07771
26 27 28 29 30 31 32 33 34 35	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w / F Total Margin Revenu Margin per Therm at Prop Production Underground Storage Distribution	nents at Proposed R Revenue Revenue Exp. e at Proposed Rates posed Rates	-	315,052 2,340,148 30,216,594 14,440,206 47,312,000 0 47,312,000 \$0.00317 \$0.02352 \$0.30375	227,179 1,643,247 25,066,509 12,445,978 39,382,913 0 39,382,913 \$0.00327 \$0.00327 \$0.02365 \$0.36078	85,258 621,297 4,845,302 1,875,868 7,427,726 0 7,427,726 \$0.00327 \$0.02383 \$0.18582	0 0 0 0 0 \$0.00326 \$0.00000 -\$0.01207	2,615 75,604 304,782 118,360 501,362 0 501,362 \$0.00067 \$0.01928 \$0.07771
26 27 28 29 30 31 32 33 34 35 36	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w / F Total Margin Revenu Margin per Therm at Prop Production Underground Storage Distribution Common	nents at Proposed R Revenue Revenue Exp. e at Proposed Rates posed Rates	- - - rm -	315,052 2,340,148 30,216,594 14,440,206 47,312,000 0 47,312,000 \$0.00317 \$0.02352 \$0.30375 \$0.14516 \$0.47561	227,179 1,643,247 25,066,509 12,445,978 39,382,913 0 39,382,913 \$0.00327 \$0.02365 \$0.36078 \$0.17913	85,258 621,297 4,845,302 1,875,868 7,427,726 0 7,427,726 \$0.00327 \$0.02383 \$0.18582 \$0.07194	0 0 0 0 0 \$0.00326 \$0.00000 -\$0.01207 \$0.00881	2,615 75,604 304,782 118,360 501,362 0 501,362 \$0.00067 \$0.01928 \$0.07771 \$0.03018
26 27 28 29 30 31 32 33 34 35 36	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w / f Total Margin Revenu Margin per Therm at Prop Production Underground Storage Distribution Common Total Proposed Margin	nents at Proposed R Revenue Revenue Exp. e at Proposed Rates posed Rates	- - - rm -	315,052 2,340,148 30,216,594 14,440,206 47,312,000 0 47,312,000 \$0.00317 \$0.02352 \$0.30375 \$0.14516 \$0.47561	227,179 1,643,247 25,066,509 12,445,978 39,382,913 0 39,382,913 \$0.00327 \$0.02365 \$0.36078 \$0.17913	85,258 621,297 4,845,302 1,875,868 7,427,726 0 7,427,726 \$0.00327 \$0.02383 \$0.18582 \$0.07194	0 0 0 0 0 \$0.00326 \$0.00000 -\$0.01207 \$0.00881	2,615 75,604 304,782 118,360 501,362 0 501,362 \$0.00067 \$0.01928 \$0.07771 \$0.03018
26 27 28 29 30 31 32 33 34 35 36 37	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w / R Total Margin Revenu Margin per Therm at Prop Production Underground Storage Distribution Common Total Proposed Margin Functional Cost Compo	nents at Proposed R Revenue Revenue Exp. e at Proposed Rates posed Rates	- - - rm -	315,052 2,340,148 30,216,594 14,440,206 47,312,000 0 47,312,000 \$0.00317 \$0.02352 \$0.30375 \$0.14516 \$0.47561	227,179 1,643,247 25,066,509 12,445,978 39,382,913 39,382,913 \$0.00327 \$0.02365 \$0.36078 \$0.36078 \$0.17913 \$0.56683	85,258 621,297 4,845,302 1,875,868 7,427,726 0 7,427,726 \$0.00327 \$0.02383 \$0.18582 \$0.07194 \$0.28486	0 0 0 0 \$0.00326 \$0.00000 -\$0.01207 \$0.00881 \$0.00000	2,615 75,604 304,782 118,360 501,362 501,362 \$0.00067 \$0.01928 \$0.07771 \$0.03018 \$0.12783
26 27 28 29 30 31 32 33 34 35 36 37 38	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w / R Total Margin Revenu Margin per Therm at Prop Production Underground Storage Distribution Common Total Proposed Margir Functional Cost Compo Production	nents at Proposed R Revenue Revenue Exp. e at Proposed Rates posed Rates	- - - rm -	315,052 2,340,148 30,216,594 14,440,206 47,312,000 0 47,312,000 47,312,000 \$0.00317 \$0.02352 \$0.30375 \$0.14516 \$0.47561 n 315,052	227,179 1,643,247 25,066,509 12,445,978 39,382,913 0 39,382,913 \$0.00327 \$0.02365 \$0.36078 \$0.17913 \$0.56683 227,179	85,258 621,297 4,845,302 1,875,868 7,427,726 0 7,427,726 \$0.00327 \$0.02383 \$0.18582 \$0.07194 \$0.28486 85,258	0 0 0 0 0 \$0.00326 \$0.00000 -\$0.01207 \$0.00881 \$0.00000	2,615 75,604 304,782 118,360 501,362 501,362 \$0.00067 \$0.01928 \$0.07771 \$0.03018 \$0.12783 2,615
26 27 28 29 30 31 32 33 34 35 36 37 38 39	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w / F Total Margin Revenu Margin per Therm at Prop Production Underground Storage Distribution Common Total Proposed Margin Functional Cost Compo Production Underground Storage	nents at Proposed R Revenue Revenue Exp. e at Proposed Rates posed Rates	- - - rm -	315,052 2,340,148 30,216,594 14,440,206 47,312,000 0 47,312,000 \$0.00317 \$0.02352 \$0.30375 \$0.14516 \$0.47561 n 315,052 2,295,242	227,179 1,643,247 25,066,509 12,445,978 39,382,913 0 39,382,913 \$0.00327 \$0.02365 \$0.36078 \$0.17913 \$0.56683 227,179 1,705,727	85,258 621,297 4,845,302 1,875,868 7,427,726 0 7,427,726 \$0.00327 \$0.02383 \$0.18582 \$0.07194 \$0.28486 85,258 533,927	0 0 0 0 0 \$0.00326 \$0.00000 -\$0.01207 \$0.00881 \$0.00000	2,615 75,604 304,782 118,360 501,362 501,362 \$0.00067 \$0.01928 \$0.07771 \$0.03018 \$0.12783 2,615 55,588
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w / F Total Margin Revenu Margin per Therm at Prop Production Underground Storage Distribution Common Total Proposed Margir Functional Cost Compo Production Underground Storage Distribution	nents at Proposed R Revenue Revenue Exp. e at Proposed Rates posed Rates	- - - rm -	315,052 2,340,148 30,216,594 14,440,206 47,312,000 0 47,312,000 47,312,000 \$0.00317 \$0.02352 \$0.30375 \$0.14516 \$0.47561 n 315,052 2,295,242 30,259,590	227,179 1,643,247 25,066,509 12,445,978 39,382,913 0 39,382,913 \$0,00327 \$0,02365 \$0,36078 \$0.17913 \$0.56683 227,179 1,705,727 25,870,735	85,258 621,297 4,845,302 1,875,868 7,427,726 0 7,427,726 \$0.00327 \$0.02383 \$0.18582 \$0.07194 \$0.28486 85,258 533,927 4,165,161	0 0 0 0 0 0 0 0 0 0 0 0	2,615 75,604 304,782 118,360 501,362 0 501,362 \$0.00067 \$0.01928 \$0.0771 \$0.03018 \$0.12783 2,615 55,588 223,694
26 27 28 30 31 32 33 34 35 36 37 38 39 40 41	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w / F Total Margin Revenu Margin per Therm at Prop Production Underground Storage Distribution Common Total Proposed Margir Functional Cost Compo Production Underground Storage Distribution Common Stribution Common	nents at Proposed R Revenue Revenue Exp. e at Proposed Rates bosed Rates	- - - rm -	315,052 2,340,148 30,216,594 14,440,206 47,312,000 0 47,312,000 47,312,000 \$0.00317 \$0.02352 \$0.30375 \$0.30375 \$0.30375 \$0.30375 \$0.14516 \$0.47561 n 315,052 2,295,242 30,259,590 14,442,116	227,179 1,643,247 25,066,509 12,445,978 39,382,913 0 39,382,913 \$0.00327 \$0.02365 \$0.36078 \$0.36078 \$0.17913 \$0.56683 227,179 1,705,727 25,870,735 12,509,267	85,258 621,297 4,845,302 1,875,868 7,427,726 0 7,427,726 \$0.00327 \$0.02383 \$0.18582 \$0.07194 \$0.28486 85,258 533,927 4,165,161 1,821,299	0 0 0 0 0 0 0 0 0 0 0 0	2,615 75,604 304,782 118,360 501,362 0 501,362 \$0.00067 \$0.01928 \$0.0771 \$0.03018 \$0.12783 2,615 55,588 223,694 111,550
26 27 28 30 31 32 33 34 35 36 37 38 39 40 41 42	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w / F Total Margin Revenu Margin per Therm at Prop Production Underground Storage Distribution Common Total Proposed Margir Functional Cost Compo Production Underground Storage Distribution Common Total Uniform Propose	Revenue Revenue Exp. e at Proposed Rates bosed Rates	- - - rm -	315,052 2,340,148 30,216,594 14,440,206 47,312,000 0 47,312,000 47,312,000 \$0.00317 \$0.02352 \$0.30375 \$0.30375 \$0.14516 \$0.47561 n 315,052 2,295,242 30,259,590 14,442,116 47,312,000	227,179 1,643,247 25,066,509 12,445,978 39,382,913 0 39,382,913 \$0.00327 \$0.02365 \$0.36078 \$0.36078 \$0.17913 \$0.56683 227,179 1,705,727 25,870,735 12,509,267 40,312,908	85,258 621,297 4,845,302 1,875,868 7,427,726 0 7,427,726 \$0.00327 \$0.02383 \$0.18582 \$0.07194 \$0.28486 85,258 \$533,927 4,165,161 1,821,299 6,605,645	0 0 0 0 0 0 0 0 0 0 0 0	2,615 75,604 304,782 118,360 501,362 0 501,362 \$0.00067 \$0.01928 \$0.0771 \$0.03018 \$0.12783 2,615 55,588 223,694 111,550 393,447
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w / F Total Margin Revenu Margin per Therm at Prop Production Underground Storage Distribution Common Total Proposed Margir Functional Cost Compo Production Underground Storage Distribution Common Total Uniform Propose Exclude Cost of Gas w / F Total Uniform Propose	Revenue Revenue Exp. e at Proposed Rates posed Rates n Melded Rate per The nents at Uniform Pro-	- - - rm -	315,052 2,340,148 30,216,594 14,440,206 47,312,000 0 47,312,000 \$0.00317 \$0.02352 \$0.30375 \$0.14516 \$0.4516 \$0.45761 n 315,052 2,295,242 30,259,590 14,442,116 47,312,000 0	227,179 1,643,247 25,066,509 12,445,978 39,382,913 0 39,382,913 \$0.00327 \$0.02365 \$0.36078 \$0.36078 \$0.36078 \$0.56683 227,179 1,705,727 25,870,735 12,509,267 40,312,908 0	85,258 621,297 4,845,302 1,875,868 7,427,726 0 7,427,726 \$0.00327 \$0.02383 \$0.18582 \$0.07194 \$0.28486 85,258 533,927 4,165,161 1,821,299 6,605,645 0	0 0 0 0 0 0 0 0 0 0 0 0	2,615 75,604 304,782 118,360 501,362 0 501,362 \$0.00067 \$0.01928 \$0.0771 \$0.03018 \$0.12783 \$0.12783 2,615 55,588 223,694 111,550 393,447 0
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w / F Total Margin Revenu Margin per Therm at Prop Production Underground Storage Distribution Common Total Proposed Margir Functional Cost Compo Production Underground Storage Distribution Common Total Uniform Propose Exclude Cost of Gas w / F Total Uniform Propose	Revenue Revenue Exp. e at Proposed Rates posed Rates n Melded Rate per The nents at Uniform Pro-	- - - rm -	315,052 2,340,148 30,216,594 14,440,206 0 47,312,000 47,312,000 47,312,000 \$0.00317 \$0.02352 \$0.30375 \$0.14516 \$0.47561 n 315,052 2,295,242 30,259,590 14,442,116 47,312,000 0 47,312,000	227,179 1,643,247 25,066,509 12,445,978 39,382,913 0 39,382,913 \$0.00327 \$0.02365 \$0.36078 \$0.36078 \$0.17913 \$0.56683 2227,179 1,705,727 25,870,735 12,509,267 40,312,908 0 40,312,908	85,258 621,297 4,845,302 1,875,868 7,427,726 0 7,427,726 \$0.00327 \$0.02383 \$0.18582 \$0.07194 \$0.28486 85,258 533,927 4,165,161 1,821,299 6,605,645 0 6,605,645	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,615 75,604 304,782 118,360 501,362 \$0.00067 \$0.01928 \$0.0771 \$0.03018 \$0.12783 2,615 55,588 223,694 111,550 393,447 0 393,447
26 27 28 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w / F Total Margin Revenu Margin per Therm at Prop Production Underground Storage Distribution Common Total Proposed Margin Functional Cost Compo Production Underground Storage Distribution Common Total Uniform Propose Exclude Cost of Gas w / F Total Uniform Propose Margin per Therm at Unife Production	Revenue Revenue Exp. e at Proposed Rates posed Rates n Melded Rate per The nents at Uniform Pro-	- - - rm -	315,052 2,340,148 30,216,594 14,440,206 47,312,000 0 47,312,000 47,312,000 \$0.00317 \$0.02352 \$0.30375 \$0.14516 \$0.47561 n 315,052 2,295,242 30,259,590 14,442,116 47,312,000 0 47,312,000 \$0.00317	227,179 1,643,247 25,066,509 12,445,978 39,382,913 0 39,382,913 \$0.00327 \$0.02365 \$0.36078 \$0.36078 \$0.17913 \$0.56683 227,179 1,705,727 25,870,735 12,509,267 40,312,908 0 40,312,908 \$0.00327	85,258 621,297 4,845,302 1,875,868 7,427,726 0 7,427,726 \$0.00327 \$0.02283 \$0.18582 \$0.07194 \$0.28486 85,258 533,927 4,165,161 1,821,299 6,605,645 0 6,605,645 \$0.00327	0 0 0 0 0 0 0 0 0 0 \$0.00326 \$0.00000 -\$0.01207 \$0.00881 \$0.00000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,615 75,604 304,782 118,360 501,362 0 501,362 \$0.00067 \$0.01928 \$0.0771 \$0.03018 \$0.0771 \$0.03018 \$0.12783 2,615 55,588 223,694 111,550 393,447 \$0.00067
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w / F Total Margin Revenu Margin per Therm at Prop Production Underground Storage Distribution Common Total Proposed Margir Functional Cost Compo Production Underground Storage Distribution Common Total Uniform Propose Exclude Cost of Gas w / F Total Uniform Propose Exclude Cost of Gas w / F	Revenue Revenue Exp. e at Proposed Rates posed Rates n Melded Rate per The nents at Uniform Pro-	- - - rm -	315,052 2,340,148 30,216,594 14,440,206 47,312,000 0 47,312,000 47,312,000 \$0.00317 \$0.02352 \$0.30375 \$0.14516 \$0.47561 n 315,052 2,295,242 30,259,590 14,442,116 47,312,000 0 47,312,000 \$0.00317 \$0.02307	227,179 1,643,247 25,066,509 12,445,978 39,382,913 0 39,382,913 \$0.00327 \$0.02365 \$0.36078 \$0.17913 \$0.56683 227,179 1,705,727 25,870,735 12,509,267 40,312,908 0 40,312,908 \$0.00327 \$0.00327 \$0.00327 \$0.00325	85,258 621,297 4,845,302 1,875,868 7,427,726 0 7,427,726 \$0.00327 \$0.02383 \$0.18582 \$0.07194 \$0.28486 85,258 533,927 4,165,161 1,821,299 6,605,645 0 6,605,645 \$0.00327 \$0.00327 \$0.02048	0 0 0 0 0 0 0 0 0 \$0.00326 \$0.00000 -\$0.01207 \$0.00881 \$0.00000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,615 75,604 304,782 118,360 501,362 0 501,362 \$0.00067 \$0.01928 \$0.07771 \$0.03018 \$0.07771 \$0.03018 \$0.12783 2,615 55,588 223,694 111,550 393,447 0 393,447 \$0.00067 \$0.00067 \$0.01417
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w / F Total Margin Revenu Margin per Therm at Prop Production Underground Storage Distribution Common Total Proposed Margir Functional Cost Compo Production Underground Storage Distribution Common Total Uniform Propose Exclude Cost of Gas w / F Total Uniform Propose Exclude Cost of Gas w / F	Revenue Revenue Exp. e at Proposed Rates posed Rates n Melded Rate per The nents at Uniform Pro-	- - - rm -	315,052 2,340,148 30,216,594 14,440,206 47,312,000 0 47,312,000 47,312,000 \$0.00317 \$0.02352 \$0.30375 \$0.14516 \$0.47561 n 315,052 2,295,242 30,259,590 14,442,116 47,312,000 0 47,312,000 \$0.00317 \$0.02307 \$0.00317 \$0.02307 \$0.02307 \$0.02307 \$0.30419	227,179 1,643,247 25,066,509 12,445,978 39,382,913 0 39,382,913 \$0.00327 \$0.02365 \$0.36078 \$0.17913 \$0.56683 227,179 1,705,727 25,870,735 12,509,267 40,312,908 0 40,312,908 \$0.00327 \$0.02455 \$0.37235	85,258 621,297 4,845,302 1,875,868 7,427,726 0 7,427,726 \$0.00327 \$0.02383 \$0.18582 \$0.07194 \$0.28486 85,258 533,927 4,165,161 1,821,299 6,605,645 0 6,605,645 \$0.00327 \$0.02048 \$0.15974	0 0 0 0 0 0 0 0 0 \$0.00326 \$0.00000 -\$0.01207 \$0.00881 \$0.00000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,615 75,604 304,782 118,360 501,362 0 501,362 \$0.00067 \$0.01928 \$0.07771 \$0.03018 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.12783 \$0.111 \$0.00007 \$0.0111 \$0.00007 \$0.01117 \$0.00007 \$0.01117 \$0.00007 \$0.01117 \$0.000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771\$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.0000771 \$0.000771 \$0.000771 \$0.000771 \$0.000771 \$0.000771 \$0.000771 \$0.000771 \$0.000771\$0.0
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w / F Total Margin Revenu Margin per Therm at Prop Production Underground Storage Distribution Common Total Proposed Margir Functional Cost Compo Production Underground Storage Distribution Common Total Uniform Propose Exclude Cost of Gas w / F Total Uniform Propose Exclude Cost of Gas w / F	Revenue Revenue Exp. e at Proposed Rates bosed Rates n Melded Rate per The nents at Uniform Pro ed Cost Revenue Exp. ed Margin orm Proposed Return	- erm - posed Return	315,052 2,340,148 30,216,594 14,440,206 47,312,000 0 47,312,000 47,312,000 \$0.00317 \$0.02352 \$0.30375 \$0.14516 \$0.47561 n 315,052 2,295,242 30,259,590 14,442,116 47,312,000 0 47,312,000 \$0.00317 \$0.02307	227,179 1,643,247 25,066,509 12,445,978 39,382,913 0 39,382,913 \$0.00327 \$0.02365 \$0.36078 \$0.17913 \$0.56683 227,179 1,705,727 25,870,735 12,509,267 40,312,908 0 40,312,908 \$0.00327 \$0.00327 \$0.00327 \$0.00325	85,258 621,297 4,845,302 1,875,868 7,427,726 0 7,427,726 \$0.00327 \$0.02383 \$0.18582 \$0.07194 \$0.28486 85,258 533,927 4,165,161 1,821,299 6,605,645 0 6,605,645 \$0.00327 \$0.00327 \$0.02048	0 0 0 0 0 0 0 0 0 \$0.00326 \$0.00000 -\$0.01207 \$0.00881 \$0.00000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,615 75,604 304,782 118,360 501,362 0 501,362 \$0.00067 \$0.01928 \$0.07711 \$0.03018 \$0.12783 2,615 55,588 223,694 111,550 393,447 0 393,447 \$0.00067 \$0.01417
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w / F Total Margin Revenu Margin per Therm at Prop Production Underground Storage Distribution Common Total Proposed Margin Functional Cost Compo Production Underground Storage Distribution Common Total Uniform Propose Exclude Cost of Gas w / F Total Uniform Propose Exclude Cost of Gas w / F Total Uniform Propose Margin per Therm at Uniff Production Underground Storage Distribution Common Total Proposed Uniform	Revenue Revenue Exp. e at Proposed Rates bosed Rates n Melded Rate per The ments at Uniform Pro ed Cost Revenue Exp. ed Margin orm Proposed Return m Margin Melded Rate	- erm - posed Return	315,052 2,340,148 30,216,594 14,440,206 47,312,000 0 47,312,000 47,312,000 \$0.00317 \$0.02352 \$0.30375 \$0.14516 \$0.47561 n 315,052 2,295,242 30,259,590 14,442,116 47,312,000 0 47,312,000 \$0.00317 \$0.02307 \$0.02307 \$0.02307 \$0.02307 \$0.02307 \$0.02307 \$0.02307 \$0.02307 \$0.02307 \$0.02307 \$0.02307 \$0.02307 \$0.02307 \$0.02307 \$0.02307 \$0.02307 \$0.02307 \$0.02307 \$0.02307	227,179 1,643,247 25,066,509 12,445,978 39,382,913 0 39,382,913 \$0.00327 \$0.02365 \$0.36078 \$0.36078 \$0.17913 \$0.56683 2227,179 1,705,727 25,870,735 12,509,267 40,312,908 0 40,312,908 \$0.00327 \$0.02455 \$0.37235 \$0.18004 \$0.58021	85,258 621,297 4,845,302 1,875,868 7,427,726 0 7,427,726 \$0.00327 \$0.02383 \$0.18582 \$0.07194 \$0.28486 85,258 533,927 4,165,161 1,821,299 6,605,645 0 6,605,645 \$0.00327 \$0.00327 \$0.02048 \$0.15974 \$0.06985 \$0.25333	0 0 0 0 0 0 0 0 0 0 \$0.00326 \$0.00000 -\$0.01207 \$0.00881 \$0.000881 \$0.000881 \$0.00080 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,615 75,604 304,782 118,360 501,362 0 501,362 \$0.00067 \$0.01928 \$0.0771 \$0.03018 \$0.12783 2,615 55,588 223,694 111,550 393,447 \$0.00067 \$0.01417 \$0.00067 \$0.01417 \$0.00067 \$0.01417 \$0.00067 \$0.01417 \$0.00067 \$0.01417 \$0.00067 \$0.01417
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	Functional Cost Compo Production Underground Storage Distribution Common Total Proposed Rate Exclude Cost of Gas w / F Total Margin Revenu Margin per Therm at Prop Production Underground Storage Distribution Common Total Proposed Margin Functional Cost Compo Production Underground Storage Distribution Common Total Uniform Propose Exclude Cost of Gas w / F Total Uniform Propose Exclude Cost of Gas w / F Total Uniform Propose Exclude Cost of Gas w / F	Revenue Revenue Exp. e at Proposed Rates posed Rates n Melded Rate per The nents at Uniform Pro- ed Cost Revenue Exp. ed Margin orm Proposed Return m Margin Melded Rate Proposed Rates	- erm - posed Return	315,052 2,340,148 30,216,594 14,440,206 47,312,000 0 47,312,000 \$0.00317 \$0.02352 \$0.30375 \$0.14516 \$0.47561 n 315,052 2,295,242 30,259,590 14,442,116 47,312,000 0 47,312,000 \$0.00317 \$0.02307 \$0.02307 \$0.02307 \$0.02307 \$0.02317	227,179 1,643,247 25,066,509 12,445,978 39,382,913 0 39,382,913 \$0.00327 \$0.02365 \$0.36078 \$0.36078 \$0.17913 \$0.56683 227,179 1,705,727 25,870,735 12,509,267 40,312,908 0 40,312,908 \$0.00327 \$0.02455 \$0.37235 \$0.18004	85,258 621,297 4,845,302 1,875,868 7,427,726 0 7,427,726 \$0.00327 \$0.02383 \$0.18582 \$0.07194 \$0.28486 85,258 533,927 4,165,161 1,821,299 6,605,645 0 6,605,645 \$0.00327 \$0.02048 \$0.15974 \$0.06985	0 0 0 0 0 0 0 0 0 \$0.00326 \$0.00326 \$0.00000 \$0.00881 \$0.00881 \$0.00881 \$0.00881 \$0.00881 \$0.00881 \$0.00000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,615 75,604 304,782 118,360 501,362 0 501,362 \$0.00067 \$0.01928 \$0.0771 \$0.03018 \$0.12783 2,615 555,588 223,694 111,550 393,447 0 393,447 \$0.00067 \$0.01417 \$0.00067 \$0.01417 \$0.05703 \$0.02844

AVU-G-23-01 SETTLEMENT STIPULATION APPENDIX E

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

Line No.	Description	Factor	
110.			
1	Revenues	1.000000	1.000000
	Expenses:		
2	Uncollectibles	0.001795	0.001795
3	Commission Fees	0.001982	0.001982
5		0.001702	0.001302
4	Idaho State Income Tax	0.000000	0
5	Total Expenses	0.003777	0.003777
<i>,</i>		0.00/2222	0.00(222
6	Net Operating Income Before FIT	0.996223	0.996223
7	Federal Income Tax @ 21%	0.209207	
8	REVENUE CONVERSION FACTOR	0.787016	
-			

APPENDIX F

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

Effective September 1, 2023

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

Effective September 1, 2024

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

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

Effective September 1, 2023

		General	Proposed	Proposed		
(a) <u>Residential Service - Schedule 1</u>	(b)	Present Other Adj.(1) (c)	Present <u>Billing Rate</u> (d)	Rate Inc/(Decr) (e)	Billing <u>Rate</u> (f)	Base Tariff <u>Rate</u> (g)
Basic Charge Energy Charge:	\$7.00		\$7.00	\$8.00	\$15.00	\$15.00
First 600 kWhs All over 600 kWhs	\$0.09234 \$0.10378	(\$0.01146) (\$0.01243)	\$0.08088 \$0.09135	\$0.00222 \$0.00250	\$0.08310 \$0.09385	\$0.09456 \$0.10628
General Services - Schedule 11	•		•	• • • • •	• · · · · ·	•
Basic Charge	\$15.00		\$15.00	\$3.00	\$18.00	\$18.00
Energy Charge:	© 0,00000	(\$0.00450)	© 00005	¢0,00057	¢0,00000	¢0.00250
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 oborgo		no chorgo	no oborgo		no chorao
	no charge		no charge	no charge		
Over 20 kW	\$6.00/kW		\$6.00/kW	\$0.50/kW	\$6.50/kW	\$6.50/kW
Large General Service - Schedu	<u>lle 21</u>					
Energy Charge:	*	(********	.			
First 250,000 kWhs	\$0.06583	(\$0.00288)	\$0.06295	\$0.00552	\$0.06847	\$0.07135
All over 2 (2) Includes 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
Extra Large General Service - S	chedule 25					
Energy Charge:						
First 500,000 kWhs	\$0.05693	(\$0.00331)	\$0.05362	\$0.00045	\$0.05407	\$0.05738
All over 500,000 kWhs	\$0.04769	(\$0.00229)	\$0.04540	\$0.00038	\$0.04578	\$0.04807
Demand Charge:						
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	
Clearwater - Schedule 25P						
Energy Charge:						
Block 1 Retail kWhs	\$0.04273	(\$0.00145)	\$0.04128	\$0.00017	\$0.04145	\$0.04290
Demand Charge:						
3,000 kva or less	\$14,000		\$14,000	\$2,000	\$16,000	\$16,000
3,000 - 55,000 kva	\$5.00/kva		\$5.00/kva	\$0.75/kva	\$5.75/kva	\$5.75/kva
Over 55,000 kva	\$2.50/kva		\$2.50/kva	\$0.50/kva	\$3.00/kva	\$3.00/kva
Primary Volt. Discount	\$0.20/kW		\$0.20/kW	\$0.10/kW	\$0.30/kW	\$0.30/kW
Annual Minimum	Present:	\$638,030			\$663,900	
Pumping Service - Schedule 31						
Basic Charge	\$13.00		\$13.00	\$5.00	\$18.00	\$18.00
Energy Charge:						
First 165 kW/kWhs	\$0.10392	(\$0.00477)	\$0.09915	\$0.00969	\$0.10884	\$0.11361
All additional kWhs	\$0.08776	(\$0.00345)	\$0.08431	\$0.00818	\$0.09249	\$0.09594
						-

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

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

Effective September 1, 2024

	, _0			General	Proposed	Proposed
(a) <u>Residential Service - Schedule 1</u>	(b)	Present Other Adj.(1) (c)	Present <u>Billing Rate</u> (d)	Rate Inc/(Decr) (e)	Billing <u>Rate</u> (f)	Base Tariff <u>Rate</u> (g)
Basic Charge	\$15.00		\$15.00	\$5.00	\$20.00	\$20.00
Energy Charge: First 600 kWhs All over 600 kWhs	\$0.09456 \$0.10628	(\$0.01146) (\$0.01243)	\$0.08310 \$0.09385	(\$0.00304) (\$0.00342)	\$0.08006 \$0.09043	\$0.09152 \$0.10286
General Services - Schedule 11						
Basic Charge	\$18.00		\$18.00	\$2.00	\$20.00	\$20.00
Energy Charge:	¢0,00050	(\$0.00450)	©	(\$0,00420)	¢0.00750	¢0.00044
First 3,650 kWhs	\$0.09350	(\$0.00458)	\$0.08892	(\$0.00139)	\$0.08753	\$0.09211
All over 3,650 kWhs Demand Charge:	\$0.06554	(\$0.00217)	\$0.06337	(\$0.00096)	\$0.06241	\$0.06458
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
	φ0.30/KVV		φ0.30/KVV	φ0.30/KVV	φ1.00/KVV	φ1.00/KVV
Large General Service - Schedu	<u>le 21</u>					
Energy Charge:	•		•	•	•	•
First 250,000 kWhs	\$0.07135	(\$0.00288)	\$0.06847	\$0.00035	\$0.06882	\$0.07170
All over 2 (2) Includes all presen	\$0.06012	(\$0.00184)	\$0.05828	\$0.00030	\$0.05858	\$0.06042
Demand Charge:	* =00.00			\$55 55	*-------------	* 505.00
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
Extra Large General Service - S	chedule 25					
Energy Charge:						
First 500,000 kWhs	\$0.05738	(\$0.00331)	\$0.05407	(\$0.00049)	\$0.05358	\$0.05689
All over 500,000 kWhs	\$0.04807	(\$0.00229)	\$0.04578	(\$0.00041)	\$0.04537	\$0.04766
Demand Charge:						
3,000 kva or less	\$16,000		\$16,000	\$1,000	\$17,000	\$17,000
Over 3,000 kva	\$5.75/kva		\$5.75/kva	\$0.50/kva	\$6.25/kva	\$6.25/kva
Primary Volt. Discount	\$0.30/kW		\$0.30/kW	\$0.10/kW	\$0.40/kW	\$0.40/kW
Annual Minimum	Present:	\$776,630			\$783,640	
<u>Clearwater - Schedule 25P</u> Energy Charge:						
Block 1 Retail kWhs Demand Charge:	\$0.04290	(\$0.00145)	\$0.04145	(\$0.00037)	\$0.04108	\$0.04253
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
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	
Pumping Service - Schedule 31						
Basic Charge	\$18.00		\$18.00	\$2.00	\$20.00	\$20.00
Energy Charge:	• • •		• • •	• •		• -
First 165 kW/kWhs	\$0.11361	(\$0.00477)	\$0.10884	\$0.00161	\$0.11045	\$0.11522
All additional kWhs	\$0.09594	(\$0.00345)	\$0.09249	\$0.00137	\$0.09386	\$0.09731

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

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

Effective September 1, 2023

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

Effective September 1, 2024

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

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

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

Effective September 1, 2023

<u>Түре of Service</u> (а) General Service - Schedule 101	Present Base Distribution <u>Rate</u> (b)	Present <u>Schedule 172</u> (c)	Revised <u>Base Rates</u> (d)	Present Billing <u>Rate Adj.(1)</u> (e)	Present <u>Billing Rate</u> (f)	General Rate <u>Inc/(Decr)</u> (g)	Proposed Billing <u>Rate</u> (h)	Proposed Base Distribution <u>Rate</u> (i)
Basic Charge	\$7.00				\$7.00	\$8.00	\$15.00	\$15.00
Usage Charge:	* ~	* •••••••	AA A A A A A A A A 	* • • • • •	* 4 * ****		** ***	** • • • • • • • •
All therms	\$0.44001	\$0.00000	\$0.44001	\$0.59787	\$1.03788	(\$0.10630)	\$0.93158	\$0.33371
Large General Service - Schedu Usage Charge:	<u>ule 111</u>							
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
Interruptible Service - Schedule Usage Charge:								
All Therms	\$0.20379	\$0.00000	\$0.20379	\$0.36885	\$0.57264		\$0.57264	\$0.20379
Transportation Service - Sched	ule 146							
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 <u>Rate</u> (b)	Present <u>Schedule 172</u> (c)	Revised <u>Base Rates</u> (d)	Present Billing <u>Rate Adj.(1)</u> (e)	Present <u>Billing Rate</u> (f)	General Rate <u>Inc/(Decr)</u> (g)	Proposed Billing <u>Rate</u> (h)	Proposed Base Distribution <u>Rate</u> (i)
General Service - Schedule 101					* • = • •			
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
Large General Service - Sched	ule 111							
Usage Charge:								
First 200 therms	\$0.40870	\$0.00000	\$0.40870	\$0.59667	\$1.00537	(\$0.05265)	\$0.95272	\$0.35605
200 - 1,000 therms	\$0.32368	\$0.00000	\$0.32368	\$0.59667	\$0.92035	\$0.01083	\$0.93118	\$0.33451
1,000 - 10,000 therms	\$0.23575	\$0.00000	\$0.23575	\$0.59667	\$0.83242	\$0.00789	\$0.84031	\$0.24364
All over 10,000 therms	\$0.17764	\$0.00000	\$0.17764	\$0.59667	\$0.77431	\$0.00594	\$0.78025	\$0.18358
Minimum Charge:								
per month	\$81.74				\$81.74	(\$10.53)	\$71.21	\$71.21
per therm	\$0.00000	\$0.00000	\$0.00000	\$0.59667	\$0.59667		\$0.59667	\$0.00000
Interruptible Service - Schedule	e 131							
Usage Charge:								
All Therms	\$0.20379	\$0.00000	\$0.20379	\$0.36885	\$0.57264		\$0.57264	\$0.20379
Transportation Service - Sched	lule 146							
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