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BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION) CASE NO. AVU-E-23-01
OF AVISTA CORPORATION FOR THE) CASE NO. AVU-G-23-01
AUTHORITY TO INCREASE ITS RATES)
AND CHARGES FOR ELECTRIC AND) EXHIBIT NO. 19
NATURAL GAS SERVICE TO ELECTRIC) OF
AND NATURAL GAS CUSTOMERS IN THE) ELIZABETH M. ANDREWS
STATE OF IDAHO)

FOR AVISTA CORPORATION

(ELECTRIC AND NATURAL GAS)

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BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

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

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

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". With regard to natural gas, the Company proposed an increase in base revenue of \$2.8 or 6.0% for "Rate Year 1", and \$120,000 or 0.3% for "Rate Year 2". By Order No. 35684, dated February 21, 2023, the Commission provided Notice of the Application and set an intervention deadline for interested persons and parties to intervene in the case.
- 3. Petitions to intervene in this proceeding were filed by Clearwater, Idaho Forest, Walmart Inc., and ICL/NWEC. The Commission granted these interventions in IPUC Order Nos. 35704, 35713 and 35719.
- 4. A settlement conference was noticed and held on June 1, 2023. All Parties attended, whether in person or virtually. As a compromise of positions in this case, and for other consideration as set forth below, the Settling Parties agree to the following terms:

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

III. TERMS OF THE STIPULATION AND SETTLEMENT

- 5. Overview of Settlement and Revenue Requirement. The Settling Parties agree that Avista should be allowed to implement revised tariff schedules designed to increase annual base electric revenues by \$22,134,000, or 8.03%, effective September 1, 2023, and increase base revenues by \$4,305,000, or 1.37%, effective September 1, 2024. For natural gas, the Settling Parties agree that Avista should be allowed to increase natural gas base revenue by \$1,252,000, or 2.71%, effective September 1, 2023, and increase base revenues \$3,000, or 0.01%, effective September 1, 2024.
- 6. <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. Overview of Electric Revenue Requirement (September 1, 2023) [Rate Year 1]. Below is a summary table and descriptions of the electric revenue requirement components agreed to by the Settling Parties, effective September 1, 2023:

Table No. 1

	SUMMARY TABLE OF ADJUSTMENTS TO ELECTRIC REVE	NUE RI	EQUIREME	ENT	
	EFFECTIVE SEPTEMBER 1, 2023 (000s of Dollars)				
	(vvvi di 2 dinis)	R	evenue		
		Rec	quire me nt	Rat	te Base
	Amount as Filed:	\$	37,462	\$ 1	1,034,938
	Adjustments:				
a.)	Cost of Capital	\$	(5,343)		
b.)	Remove 2024 AMA Capital Additions	\$	(3,051)	\$	(17,554)
c.)	Revise Wildfire Deferral Amortizations	\$	(2,062)		
d.)	Remove Officer Incentives and 2023 Officer Labor Increases	\$	(418)		
e.)	Remove 2024 Union and Non-Union Labor Increases	\$	(516)		
f.)	Update Regulatory Assessment Fee and Conversion Factor	\$	(4)		
g.)	Remove Pro Forma 401K Expenses	\$	(41)		
h.)	Remove Escalated Miscellaneous O&M Expense	\$	(2,560)		
i.)	Remove Pro Forma WRAP Expenses	\$	(121)		
j.)	Restate Net Pro Forma Power Supply Expense	\$	(500)		
k.)	Adjust Pro Forma Insurance Expense	\$	(298)		
l.)	Miscellaneous Adjustments: Board of Director expenses, Fee Free expense adjustment, cell phone savings, O&M expense, removal of Sandpoint	\$	(414)	\$	(59)
	Weatherization loans and reclassification of other administrative and general expenses.				
	Adjusted Amounts Effective September 1, 2021	\$	22,134	\$ 1	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. Remove 2024 AMA Capital Additions. This adjustment removes the Company's capital additions beyond August 31, 2023, included by the Company for Rate Year 1, reflecting only plant investment prior to the September 1, 2023, effective date. This adjustment decreases the overall revenue requirement by \$3.051 million and reduces net rate base by \$17.554 million.
- c. Revise Wildfire Deferral Amortizations. This adjustment revises the Company's proposed amortization of its two Wildfire Regulatory Deferred Asset balances: 1) Wildfire Resiliency Plan Expense Deferral and 2) Wildfire Expense Balancing Account deferral, for the period July 1, 2020 through September 30, 2022 of \$8.2 million, from a two (2) year amortization to a four (4) year amortization. This adjustment reduces the

- 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. Remove 2024 Union and Non-Union Labor Increases. This adjustment removes 2024 union and non-union labor increases included by the Company, reflecting 2023 labor increases for union and non-union employees. This adjustment decreases the overall revenue requirement by \$516,000.
- f. <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. Remove Pro Forma 401K expenses. This adjustment removes certain pro formed 401K expenses, leaving those actual 401K expenses per the filed historical test period. This adjustment decreases the overall revenue requirement by \$41,000.
- h. Remove Escalated Miscellaneous O&M Expenses. This adjustment removes the escalated O&M expense pro formed by the Company. This adjustment decreases the overall revenue requirement by \$2.56 million.
- Remove Pro Forma WRAP Expenses. This adjustment removes the pro formed Western Regional Adequacy Program (WRAP) expenses included by the Company. This adjustment decreases the overall revenue requirement by \$121,000.

- 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.
 - i. <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%.
 - ii. Palouse and Rattlesnake Flat Wind. 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 system net power supply expense \$29,313,000.
 - iii. Remove Columbia Basin Hydro Transmission Costs. Remove cost of Columbia Basin Hydro Transmission costs. This adjustment decreases system net power supply expense by \$1,007,000. See PCA discussion at \$\frac{1}{1}\$ 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.
- 1. <u>Miscellaneous Adjustments</u>. Reflects the net change in operating expenses related to:

 1) removing Board of Director expenses and fees (\$242,000); 2) including cell phone savings (\$36,000); 3) removing pro forma Fee Free expense (\$27,000); 4) removal of historical Sandpoint Weatherization loans⁴ (\$5,000 expense and \$59,000 rate base); and removal of other miscellaneous transmission O&M expenses associated with the Company's Wildfire Open Access Transmission Tariff (\$102,000) and A&G expenses (\$2,000). The net effect of this adjustment decreases the overall revenue requirement by \$414,000 and rate base by \$59,000.
- 8. Overview of Electric Revenue Requirement (September 1, 2024) [Rate Year 2]. Below is a summary table and descriptions of the incremental electric revenue requirement components agreed to by the Settling Parties effective September 1, 2024:

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

Table No. 2

	(000s of Dollars)				
		Re	evenue		
		Requ	uirement	Rat	te Base
J	Rate Base Amount Effective September 1, 2023			\$ 1 ,	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)		
9	September 1, 2024 Incremental Revenue Adjustment and Rate Base	<u>-</u>			
A	Amount (above September 1, 2023 Rate Change - see Table No. 1)	\$	4,305	\$ 1.	034,879

- a. Add Incremental 2023/2024 Related Capital and Expenses to Rate Year 2 (incremental above Rate Year 1).
 - AMA 2024 Capital Additions. Includes capital additions from September 1, 2023 through August 31, 2024 on an AMA basis, prior to the Rate Year 2 September 1, 2024, effective date. This adjustment increases the overall revenue requirement by \$4.888 million and increases net rate base by \$17.554 million.
 - ii. <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. 2024 Growth Revenue. Reflects the 2024 incremental revenue associated with 2024 growth capital, matching the inclusion of 2024 capital investment. This adjustment decreases the overall revenue requirement by \$1,939,000.
- vi. <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. Overview of Natural Gas Revenue Requirement (September 1, 2023) [Rate Year 1]. Below is a summary table and descriptions of the natural gas revenue requirement components agreed to by the Settling Parties effective September 1, 2023:

Table No. 3

	(000s of Dollars)				
		Re	e ve nue		
		Req	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,	\$	(87)		
	cell phone savings, and injuries and damages expenses.				
	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. Remove 2024 AMA Capital Additions. This adjustment removes the Company's capital additions beyond August 31, 2023, included by the Company for Rate Year 1, reflecting only plant investment prior to the September 1, 2023, effective date. This adjustment decreases the overall revenue requirement by \$142,000 and reduces net rate base by \$2.978 million.
- c. <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. Remove Pro Forma 401K expenses. This adjustment removes certain pro formed 401K expenses, leaving those actual 401K expenses per the filed historical test period. This adjustment decreases the overall revenue requirement by \$10,000.
- g. <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 REVE EFFECTIVE SEPTEMBER 1, 2024	ENUE R	EQUIREM	1EN	T
		(000s of Dollars)				
			Re	ve nue		
			Requ	iire 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 <u>Incremental</u> 2023/2024 Related Capital and Expenses:				
	i.	AMA 2024 Capital Additions	\$	823	\$	2,978
	ii.	Property Tax Expense	\$	(18)		
	iii.	2024 Union Labor Increase	\$	93		
	iv.	Employee Benefits	\$	61		
	v.	2024 Growth Revenue	\$	(798)		
	vi.	Remove Expiring Fee Free Amortization Expense	\$	(158)		
		September 1, 2024 Incremental Revenue Adjustment and Rate Base Amount (above September 1, 2023 Rate Change - see Table No. 1)	\$	3	\$	206,562

- a. Add Incremental 2023/2024 Related Capital and Expenses to Rate Year 2 (incremental above Rate Year 1).
 - AMA 2024 Capital Additions. Includes capital additions from September 1, 2023 through August 31, 2024 on an AMA basis, prior to the Rate Year 2 September 1, 2024, effective date. This adjustment increases the overall revenue requirement by \$823,000 and increases net rate base by \$2.978 million.
 - ii. <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. OTHER SETTLEMENT COMPONENTS

- 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:
 - i. <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: (a.) 90% Palouse Wind and Rattlesnake Flat Wind; and (b.) Remove Columbia Basin Hydro Transmission Project, discussed below, resulting in a revised <u>system</u> net power supply expense of \$177,585,000.
 - a. Palouse and Rattlesnake Flat Wind. As noted in ¶ 7. j. ii. above, the Settling Parties agree to include the Palouse Wind and Rattlesnake Flat Wind Power PPA in base rates at 90%. 90% of actual net power costs for these projects will then be compared to this 90% base amount to calculate the base-to-actual difference that will be reflected in the PCA mechanism. This adjustment increases system net power supply expense \$29,313,000.
 - b. Remove Columbia Basin Hydro Transmission Costs. As noted in ¶
 7. j. iii. above, the Settling Parties agree to remove the cost of Columbia Basis Hydro Transmission costs. This adjustment decreases system net power supply expense by \$1,007,000.

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

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

- 12. <u>Electric and Natural Gas Fixed Cost Adjustment Mechanisms Authorized Base</u>. The new level of baseline values for the electric and natural gas Fixed Cost Adjustment Mechanism (FCA) resulting from the September 1, 2023 and September 1, 2024, settlement revenue requirements are detailed as follows:
 - Appendix B September 1, 2023 Electric FCA Base
 - Appendix C September 1, 2024 Electric FCA Base
 - Appendix D September 1, 2023 Natural Gas FCA Base
 - Appendix E September 1, 2024 Natural Gas FCA Base
- Wildfire Balancing Account. 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 least-risk analysis, to evaluate pilot projects and to convert them to full programs within a year of a Commission Order.
- (d) The Company will detail all relationships (such as BLM and Forest Service) it has that may benefit the wildfire mitigation program, contribute to program costs, or provide cost sharing opportunities in its WRP.
- (e) The Company will detail all funding alternatives and sources it pursued in its WRP and provide an analysis and a comparison of alternatives it considered for each pilot, project, or program when it requests recovery for these costs, including, among other sources, any available funding from current or future federal infrastructure funds.
- (f) The Company will file a copy of each version of its WRP with the Commission.
- Insurance Expense Balancing Account. 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. 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. To the extent depreciation rates included in this general rate case, or the effective date of approved depreciation rates (i.e. September 1, 2023), as proposed by the Company, vary from the depreciation rates or effective date ultimately approved in Case Nos. AVU-E-23-02 and AVU-G-23-02, the Company will defer the difference in depreciation expense included and approved in this case, versus the actual depreciation expense approved per Case Nos. AVU-E-23-02 and AVU-G-23-02 on a monthly basis, for review and recovery or return to customers in a future general rate case.

D. COST OF SERVICE/RATE SPREAD/RATE DESIGN

19. <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. Rate Design. The Settling Parties agree to the rate design changes⁸ proposed by the Company in Mr. Miller's direct testimony for the September 1, 2023, and September 1, 2024, base rate increases with two exceptions. The basic charge for Schedule 31/32 will increase from \$13.00 to \$18.00 in Rate Year 1 and from \$18.00 to \$20.00 in Rate Year 2. Also, the primary voltage discount will increase from \$0.20 per kW to \$0.30 per kW in Rate Year 1, and from \$0.30 per kW to \$0.40 per kW in Rate Year 2 for all applicable rate schedules. Appendix F provides a summary of the current and revised rates and charges (as per the Settlement) for electric and natural gas service.
- 21. <u>Resulting Percentage Change by Electric Service Schedule</u>. The following tables reflect the agreed-upon percentage change by schedule for electric service:

Effective September 1, 2023 (Rate Year 1)

	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>

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.

Effective September 1, 2024 (Rate Year 2)

Increase in Base	Increase in
Revenue	Billing Revenue
1.9%	2.1%
0.4%	0.5%
1.9%	1.9%
0.4%	0.5%
0.5%	0.5%
1.9%	2.0%
0.4%	0.4%
<u>1.4%</u>	<u>1.6%</u>
	1.9% 0.4% 1.9% 0.4% 0.5% 1.9% 0.4%

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, cross-examine witnesses and put on such case as they deem appropriate to respond fully to the issues presented, including the right to raise issues that are incorporated in the settlement terms embodied in this Stipulation. Notwithstanding this reservation of rights, the Settling Parties to this Stipulation agree that they will continue to support the Commission's adoption of the terms of this Stipulation.
- 27. If the Commission rejects any part or all of this Stipulation or imposes any additional material conditions on approval of this Stipulation, each Settling Party reserves the right, upon written notice to the Commission and the other Parties to this proceeding, within 14 days of

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 / 4 day of June, 2023.	
Avista Corporation By:	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.	

DATED this day of June, 2023.	
Avista Corporation By: David J. Meyer Attorney for Avista Corporation	Idaho Public Utilities Commission Staff By: Chris Burdin Deputy Attorney General
Clearwater Paper Corporation By:	Idaho Forest Group LLC By:
Peter Richardson Attorney for Clearwater Paper Corporation	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	Idaho Public Utilities Commission Staff
By: David J. Meyer Attorney for Avista Corporation	By: Chris Burdin Deputy Attorney General
Clearwater Paper Corporation By: Let July July Peter Richardson 6/13/13 Attorney for Clearwater Paper Corporation	Idaho Forest Group LLC By: Andrew Moratzka Attorney for Idaho Forest Group LLC
Walmart, Inc. By: Justina A. Caviglia Attorney for Walmart Inc.	

Group LLC

DATED this 13th day of June, 2023.

Avista Corporation	Idaho Public Utilities Commission Staff					
By:	By: Chris Burdin Deputy Attorney General					
Clearwater Paper Corporation By: Peter Richardson Attorney for Clearwater Paper Corporation	Idaho Forest Group LLC By: Andrew Moratzka Attorney for Idaho Forest Group					
Walmart, Inc. By: Justina A. Caviglia Attorney for Walmart Inc.						

DATED this day of June, 2023.	
Avista Corporation	Idaho Public Utilities Commission Staff
By: David J. Meyer Attorney for Avista Corporation	By:Chris Burdin Deputy Attorney General
Clearwater Paper Corporation	Idaho Forest Group LLC
By: Peter Richardson Attorney for Clearwater Paper Corporation	By: Andrew Moratzka Attorney for Idaho Forest Group LLC
Walmart, Inc. By: Justina A. Caviglia Attorney for Walmart Inc.	

APPENDIX A

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	<u>April</u>	May	<u>June</u>	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	\$2,442,750 -\$83.917	\$2,442,750 -\$83.917	\$2,442,750 -\$83.917	\$2,442,750 -\$83.917	\$2,442,750 -\$83.917	\$2,442,750 -\$83,917	\$2,442,750 -\$83.917	\$2,442,750 -\$83.917	\$2,442,750 -\$83,917	\$2,442,750 -\$83,917	\$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
PCA Authorized Idaho Retail Sales (4) Total ID Retail Sales, MWh	3,082,930	304,450	275,917	276,088	250,222	227,023	225,845	256,211	254,893	218,497	235,421	260,464	297,899 292012.7
2023 Load Change Adjustment Rate (5) 2024 Load Change Adjustment Rate (5)	E	\$24.41 / \$24.50 /											

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

⁽²⁾ Power Supply Expense Subtotal per Case AVU E-21-01, adjusted for: 1) 90% Palouse wind and Rattlesnake Flats and 2) remove Columbia Basin Hydro Transmission Project, per Settlement.

⁽³⁾ Transmission Revenue per Case AVU E-21-01 for Settlement Revenue Requirement.
(4) Twelve months ended June 30, 2022 normalized monthly retail sales.

APPENDIX B

ATTACHMENT 1 EXHIBIT 19

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

		A V C-E-2	.J-(of I cal I Rates	LH	ective 07/01/20	23							OTHER
					D	ECHNENITIAL	C)	ENED AL CUC	т.	CEN CHO		DID (DD) (C		OTHER
				mom . I			G	ENERAL SVC.		G. GEN. SVC.		PUMPING		SERVICE
		-		TOTAL	S	CHEDULE 1		SCH. 11,12		SCH. 21,22		SCH. 31, 32	SC	CHEDULES
	Table 1 1 Table 1 Table 1		Φ.	275 (54 000	Ф	124 665 000	Ф	42.055.000	Ф	45.026.000	Φ	ć 2 00 000	ф	42 000 000
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)		\$, - ,	\$	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)	\$, ,	\$	117,342,364		34,214,218		38,044,330	\$	5,309,031	Eve	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
														djustment
8	Customer Bills (Test Year)			1,691,339		1,381,277		281,783		9,881		18,398		,
9	Settlement Fixed Charges				\$	15.00		18.00		500.00		18.00		
10	Fixed Charge Revenue (Ln 8 * Ln 9)		\$	31,062,913	\$	20,719,155	\$	5,072,094	\$	4,940,500	\$	331,164		
11	Fixed Cost Adjustment Revenue (Ln 7 - Ln 10)	(Test Year Customers)	\$	163,847,030	\$	96,623,209	\$	29,142,124	\$	33,103,830	\$	4,977,867		
11A	Fixed Cost Adjustment Revenue (Ln 7A - Ln 10)	(New Customers)	\$	100,928,280		60,479,427		18,417,388		18,208,041		3,823,424		
	Three contragacanomics on as (211 /11 211 10)	(Trem customers)	Ψ	100,520,200	Ψ	00,.75,.27	Ψ	10,117,500	Ψ	10,200,011	Ψ	5,025,121		
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										
					Re	esidential	No	on-Residential Gro	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						

ATTACHMENT 1 EXHIBIT 19

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	N	on-Residential Schedules*
		(b)		(c)		(d)
1	Existing Customer FCA 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
1	Tixed Cost Adjustment Revenue	1 age 1	ψ	00,479,427	Φ	40,446,632
2	Test Year Number of Customers	Revenue Data		115,106		25,839
3	Fixed Cost Adjustment Revenue Per Customer	(1)/(2)	\$	525.42	\$	1,565.45

^{*} Schedules 11, 12, 21, 22, 31, and 32.

Avista Utilities

Electric Fixed Cost Adjustment Mechanism (Idaho)

Development of Monthly Fixed Cost Adjustment Revenue Per Customer - Electric

AVU-E-23-01 Year 1 Rates Effective 09/01/2023

Line No.		Source	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)	(o)
1	Electric Sales														
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	1,280,883,108
4	- % of Annual Total	% of Total	11.97%	9.83%	9.17%	7.85%	6.58%	6.32%	8.21%	7.63%	5.66%	6.89%	9.00%	10.91%	100.00%
5															
	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	1,075,731,469
8	- % of Annual Total	% of Total	8.74%	8.50%	8.83%	8.25%	7.49%	7.77%	8.56%	8.77%	7.89%	8.13%	7.95%	9.12%	100.00%
9															
10															
	Monthly Fixed Cost Adjustment Revenue Per Customs	er ("RPC")													
12	For Test Year Existing Customers														
13	Residential	D 2													6 020.42
14 15	- Fixed Cost Adj. Revenue per Customer	Page 2	\$ 100.46	e 02.40	\$ 76.97	\$ 65.86	\$ 55.23	\$ 53.01	\$ 68.95	\$ 64.01	\$ 47.47	\$ 57.85	\$ 75.55	\$ 91.58	\$ 839.43 \$ 839.43
16	- Monthly Fixed Cost Adj. Revenue per Customer	(4) x (14)	\$ 100.46	\$ 82.48	\$ /6.9/	\$ 05.80	\$ 33.23	\$ 55.01	\$ 68.95	\$ 64.01	\$ 47.47	\$ 37.83	\$ /5.55	3 91.38	\$ 839.43
	Non-Residential*														
18	- Fixed Cost Adj. Revenue per Customer	Page 2													\$ 2,601.69
19	Monthly Fixed Cost Adj. Revenue per Customer	(8) x (18)	\$ 227.47	\$ 221.24	\$ 229.77	\$ 214.74	\$ 194.96	\$ 202.28	\$ 222.58	\$ 228.05	\$ 205.19	\$ 211.49	\$ 206.79	\$ 237.15	\$ 2,601.69
20	onany 1 med cost ray. Revenue per Custofflet	(0) A (10)	y 221.41	· 221.24	ψ ΔΔ3.11	∠17./4	y 124.20	- 202.20	y 222.30	÷ 220.03	203.19	ψ 211. 4 9	200.79	· 231.13	2,001.09
21															
22	For New Customers														
	Residential														
24	- Fixed Cost Adj. Revenue per Customer	Page 2													\$ 525.42
25	- Monthly Fixed Cost Adj. Revenue per Customer	(4) x (24)	\$ 62.88	\$ 51.63	\$ 48.18	\$ 41.22	\$ 34.57	\$ 33.18	\$ 43.16	\$ 40.06	\$ 29.71	\$ 36.21	\$ 47.29	\$ 57.33	
26	, , ,	() ()													
	Non-Residential*														
28	- Fixed Cost Adj. Revenue per Customer	Page 2													\$ 1,565.45
29	- Monthly Fixed Cost Adj. Revenue per Customer	(8) x (28)	\$ 136.87	\$ 133.12	\$ 138.25	\$ 129.21	\$ 117.31	\$ 121.71	\$ 133.93	\$ 137.22	\$ 123.46	\$ 127.25	\$ 124.43	\$ 142.69	\$ 1,565.45
	* Schedules 11, 12, 21, 22, 31, and 32.														
	Normalized Test Year Usage		152 205 211	125 060 207	117 452 200	100 400 262	04.274.200	00 000 421	105 215 002	07.667.063	72 424 077	00 277 125	115 207 014	120 740 750	1 200 002 100
31 32	Residential Schedule 001		153,285,311	125,860,397	117,452,298	100,489,362	84,274,399	80,890,431	105,215,982	97,667,963	72,434,077	88,277,125	115,287,014	139,748,750	1,280,883,108
32 33	General Svc Schedule 011/012		42,671,508 47,534,029	40,628,652 46,881,024	42,704,813 48,880,996	35,937,812 48,633,330	32,203,749 43,485,523	33,704,610 45,625,905	34,792,579 47,775,541	36,491,956 47,520,242	31,402,635 45,860,282	34,505,476 47,728,661	37,220,519 45,878,677	42,910,480 51,570,069	445,174,789 567,374,279
	Large Gen Svc Schedule 021/022								28,879,806	47,520,242 29,240,092					
34 35	Extra Large Gen Schedule 25 Extra Large Gen Schedule 25P		30,306,579 25,995,909	28,292,998 29,498,520	30,617,343 32,027,074	28,679,967 31,406,116	28,836,852 32,464,445	28,623,776 31,819,154	28,879,806 29,206,523	29,240,092 32,812,506	27,406,339 32,908,128	29,223,066 29,635,285	27,890,975 30,931,322	29,872,424 29,306,904	347,870,216
35 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	368,011,886 63,182,401
36 37	Street and Area Lights		809,032	789,512	986,875	4,217,312 857,971	4,920,102 838,331	4,305,776 874,971	9,461,439 879,574	879,159	908,513	5,210,882 840,337	2,403,147 851,877	916,874	10,433,026
38	Total Normalized Test Year Usage		304,449,991	275,917,272	276,087,619	250,221,870	227,023,400	225,844,623	256,211,445	254,892,802	218,497,292	235,420,833	260,463,531	297,899,028	3,082,929,705
39	10m 1.0mmanzou 1650 16ai Osage		504,475,551	-12,11,212	270,007,019	230,221,070	227,023,400	223,0-17,023	250,211,775	254,072,002	210,771,292	255,720,033	200,703,331	271,077,020	2,002,723,103
	Normalized Test Year Customer Bills														
41	Residential Schedule 001		115,383	115,272	115,806	115,560	115,677	115,645	114,071	114,232	114,346	115,022	114,956	115,307	1,381,277
	General Svc Schedule 011/012		23,393	23,421	23,919	23,572	23,707	23,806	23,217	23,249	23,249	23,472	23,303	23,475	281,783
42	Large Gen Svc Schedule 021/022		821	798	815	813	804	793	851	846	844	837	835	824	9,881
			11	11	11	11	11	11	11	11	11	11	11	11	132
43					1	1	1	1	1	1	1	1	1	1	12
43 44	Extra Large Gen Schedule 25		1	1				-	-		-	-	-		
43 44 45	Extra Large Gen Schedule 25 Extra Large Gen Schedule 25P		1 1,528	1,526	1,551	1,539	1,530	1,545	1,528	1,529	1,537	1,525	1,523	1,537	18,398
43 44 45 46	Extra Large Gen Schedule 25 Extra Large Gen Schedule 25P Pumping Schedule 31/32		-		1,551	1,539 192	1,530 189	,	,	1,529 181		/	,	,	- ,
43 44 45 46 47	Extra Large Gen Schedule 25 Extra Large Gen Schedule 25P Pumping Schedule 31/32 Street and Area Lights		1,528	1,526		,	/	1,545 189 141,990	1,528 181 139,860	,	1,537 182 140,170	1,525 182 141,050	1,523 181 140,810	1,537 181 141,336	18,398 2,216 1,693,699
43 44 45 46 47 48	Extra Large Gen Schedule 25 Extra Large Gen Schedule 25P Pumping Schedule 31/32		1,528 164	1,526 145	1,551 249	192	189	189	181	181	182	182	181	181	2,216
43 44 45 46 47 48 49	Extra Large Gen Schedule 25 Extra Large Gen Schedule 25P Pumping Schedule 31/32 Street and Area Lights		1,528 164	1,526 145	1,551 249	192	189	189	181	181	182	182	181	181	2,216
49 50	Extra Large Gen Schedule 25 Extra Large Gen Schedule 25P Pumping Schedule 31/32 Street and Area Lights Total Normalized Test Year Customer Bills		1,528 164	1,526 145	1,551 249	192	189	189	181	181	182	182	181	181	2,216

	AVISTA UTILITIES Base Case Cost of Service General Summary For the Twelve Months Ended June 30, 2022						daho Jurisdiction Electric Utility	I	Effective 09/01/23
(a) 701	(b) Description SUMMARY BY FUNCTION ANALYSIS	(c) Total	(d) Sch 1	(e) Sch 11-12	(f) Sch 21-22	(g) Sch 25	(h) Sch 25P	(i) Sch 31-32	(j) Sch 41-49
702									
703									
704	Functional Cost Components at Current Rates								
705	Production	114,271,489	49,187,921	16,812,343	21,251,397	11,924,750	12,669,300	2,123,565	302,213
706 707	Transmission	27,458,544	12,356,640	4,263,640	5,132,875 10,321,031	2,549,372 2,239,933	2,713,945	413,383 2,109,099	28,690
707	Distribution Common	65,538,780 68,385,187	35,830,722 37,289,718	11,911,057 10,867,960	10,321,031	3,989,945	358,459 3,401,296	1,561,954	2,768,481 943,617
709	Total Current Rate Revenue	275,654,000	134,665,000	43,855,000	47,036,000	20,704,000	19,143,000	6,208,000	4,043,000
710		,,		,,	,,			0,200,000	1,010,000
711									
712									
713	Expressed as \$/kWh								
714	Production	\$0.03707	\$0.03840	\$0.03777	\$0.03746	\$0.03428	\$0.03443	\$0.03361	\$0.02897
715	Transmission	\$0.00891	\$0.00965	\$0.00958	\$0.00905	\$0.00733	\$0.00737	\$0.00654	\$0.00275
716	Distribution	\$0.02126	\$0.02797	\$0.02676	\$0.01819	\$0.00644	\$0.00097	\$0.03338	\$0.26536
717 718	Common Total Current Rate Revenue	\$0.02218 \$0.08941	\$0.02911 \$0.10513	\$0.02441 \$0.09851	\$0.01821 \$0.08290	\$0.01147 \$0.05952	\$0.00924 \$0.05202	\$0.02472 \$0.09826	\$0.09045 \$0.38752
719	Total current nate nevenue	Ş0.08541	\$0.10515	\$0.03831	\$0.08230	\$0.0333 <u>2</u>	Ş0.03202	\$0.03820	Ş0.3673 <u>2</u>
720	Functional Cost Components at Uniform Current Return								
721	Production	113,828,935	49,924,206	16,338,355	21,600,461	11,625,088	11,874,211	2,186,938	279,675
722	Transmission	27,362,284	13,043,497	3,863,446	5,447,179	2,334,505	2,190,285	461,091	22,279
723	Distribution	65,983,460	37,285,835	11,043,346	10,881,326	2,070,165	300,686	2,310,537	2,091,565
724	Common	68,479,322	37,757,081	10,616,902	10,457,263	3,914,120	3,239,045	1,597,929	896,982
725	Total Uniform Current Cost	275,654,000	138,010,620	41,862,048	48,386,229	19,943,879	17,604,228	6,556,495	3,290,501
726 727									
728									
729	Expressed as \$/kWh								
730	Production	\$0.03692	\$0.03898	\$0.03670	\$0.03807	\$0.03342	\$0.03227	\$0.03461	\$0.02681
731	Transmission	\$0.00888	\$0.01018	\$0.00868	\$0.00960	\$0.00671	\$0.00595	\$0.00730	\$0.00214
732	Distribution	\$0.02140	\$0.02911	\$0.02481	\$0.01918	\$0.00595	\$0.00082	\$0.03657	\$0.20048
733	Common	\$0.02221	\$0.02948	\$0.02385	\$0.01843	\$0.01125	\$0.00880	\$0.02529	\$0.08598
734	Total Current Rate Revenue	\$0.08941	\$0.10775	\$0.09404	\$0.08528	\$0.05733	\$0.04784	\$0.10377	\$0.31539
735	B	4.00		4.0=			4.00		4.00
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
131									
738	Functional Cost Components at Proposed Return by Schedule								
	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
738 739		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
738 739 740	Production						12,946,586 2,895,896 378,539		
738 739 740 741 742 743	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
738 739 740 741 742 743 744	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
738 739 740 741 742 743 744 745	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
738 739 740 741 742 743 744 745 746	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
738 739 740 741 742 743 744 745 746 747	Production Transmission Distribution Common Total Proposed Rate Revenue	32,179,111 74,870,506 71,163,347	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
738 739 740 741 742 743 744 745 746	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
738 739 740 741 742 743 744 745 746 747	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
738 739 740 741 742 743 744 745 746 747 748	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production	32,179,111 74,870,506 71,163,347 297,788,000 \$0.03879	15,241,130 41,942,693 39,255,889 148,724,000 \$0.04082	4,517,316 12,461,401 11,028,081 45,121,000 \$0.03844	6,274,890 12,356,982 10,791,559 51,945,000 \$0.03969	2,718,015 2,373,206 4,049,828 21,302,000 \$0.03496	2,895,896 378,539 3,457,979 19,679,000	502,177 2,484,059 1,629,061 6,857,000 \$0.03548	29,686 2,873,625 950,951 4,160,000 \$0.02930
738 739 740 741 742 743 744 745 746 747 748 749 750	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common	\$0.03879 \$0.02429 \$0.02308	15,241,130 41,942,693 39,255,889 148,724,000 \$0.04082 \$0.01190 \$0.03275 \$0.03065	\$0.03844 \$0.02799 \$0.02477	\$0.03969 \$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 \$0.00795 \$0.03578	29,686 2,873,625 950,951 4,160,000 \$0.00285 \$0.02754 \$0.09115
738 739 740 741 742 743 744 745 746 747 748 749 750 751 752 753	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution	32,179,111 74,870,506 71,163,347 297,788,000 \$0.03879 \$0.01044 \$0.02429	\$0.04082 \$0.03275	\$0.03844 \$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 \$0.00781 \$0.00682	2,895,896 378,539 3,457,979 19,679,000 \$0.03518 \$0.00787 \$0.00103	\$0.03548 \$0.03548 \$0.03932	29,686 2,873,625 950,951 4,160,000 \$0.02930 \$0.02930 \$0.0285
738 739 740 741 742 743 744 745 746 747 748 749 750 751 752 753 754	Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates	\$0.03879 \$0.02429 \$0.02308	15,241,130 41,942,693 39,255,889 148,724,000 \$0.04082 \$0.01190 \$0.03275 \$0.03065	\$0.03844 \$0.02799 \$0.02477	\$0.03969 \$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 \$0.00795 \$0.03578	29,686 2,873,625 950,951 4,160,000 \$0.00285 \$0.02754 \$0.09115
738 739 740 741 742 743 744 745 746 747 748 750 751 752 753 754 755	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	\$0.03879 \$0.02429 \$0.09659	15,241,130 41,942,693 39,255,889 148,724,000 \$0.04082 \$0.01190 \$0.03275 \$0.03065 \$0.11611	\$0.03844 \$0.02799 \$0.02477 \$0.10136	6,274,890 12,356,982 10,791,559 51,945,000 \$0.03969 \$0.01106 \$0.02178 \$0.01902 \$0.09155	2,718,015 2,373,206 4,049,828 21,302,000 \$0.03496 \$0.00781 \$0.00682 \$0.01164 \$0.06124	2,895,896 378,539 3,457,979 19,679,000 \$0.03518 \$0.00787 \$0.00103 \$0.00940 \$0.05347	\$0.03548 \$0.03548 \$0.02578 \$0.10853	\$0.02930 \$0.00285 \$0.39873
738 739 740 741 742 743 744 745 746 747 748 749 750 751 752 753 754 755 756	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	\$0.03879 \$0.02429 \$0.02308 \$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	\$0.03844 \$0.02799 \$0.02477 \$17,137,542	\$0.03969 \$0.01106 \$0.02178 \$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	2,895,896 378,539 3,457,979 19,679,000 \$0.03518 \$0.00787 \$0.00103 \$0.00940 \$0.05347	\$0.03548 \$0.03548 \$0.02578 \$0.10853	29,686 2,873,625 950,951 4,160,000 \$0.02930 \$0.02930 \$0.0285 \$0.27544 \$0.09115 \$0.39873
738 739 740 741 742 743 744 745 746 747 748 750 751 752 753 754 755 756 756	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 Transmission	\$0.03879 \$0.01044 \$0.0242 \$0.02308 \$0.09659	15,241,130 41,942,693 39,255,889 148,724,000 \$0.04082 \$0.01190 \$0.03275 \$0.03265 \$0.11611	\$0.03844 \$0.02191 \$0.02497 \$0.03894 \$0.01015 \$0.02799 \$0.02477 \$0.10136	\$0.03969 \$0.01902 \$0.09155 \$0.03969 \$0.0106 \$0.0178 \$0.01902 \$0.09155	\$0.03496 \$0.006124 \$0.006124 \$1,1302,000	2,895,896 378,539 3,457,979 19,679,000 \$0.03518 \$0.00787 \$0.00103 \$0.00940 \$0.05347	\$0.03548 \$0.03548 \$0.03548 \$0.03548 \$0.03548 \$0.03548 \$0.03548 \$0.03932 \$0.02578 \$0.10853	29,686 2,873,625 950,951 4,160,000 \$0.02930 \$0.00285 \$0.09115 \$0.39873
738 739 740 741 742 743 744 745 746 747 748 749 750 751 752 753 754 755 756	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	\$0.03879 \$0.02429 \$0.02308 \$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	\$0.03844 \$0.02799 \$0.02477 \$17,137,542	\$0.03969 \$0.01106 \$0.02178 \$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	2,895,896 378,539 3,457,979 19,679,000 \$0.03518 \$0.00787 \$0.00103 \$0.00940 \$0.05347	\$0.03548 \$0.03548 \$0.02578 \$0.02578 \$0.10853	29,686 2,873,625 950,951 4,160,000 \$0.02930 \$0.02930 \$0.0285 \$0.27544 \$0.09115 \$0.39873
738 739 740 741 742 743 744 745 746 747 748 749 750 751 752 753 754 755 756 757	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 Distribution	\$0.03879 \$0.03879 \$0.02429 \$0.02429 \$0.02308 \$0.09659	\$0.04082 \$0.03275 \$0.03275 \$0.03275 \$0.03275 \$0.03275 \$0.0365 \$0.11611	\$0.03844 \$0.01015 \$0.02799 \$0.1137,542 4,537,022 12,504,128	\$0.03969 \$0.0106 \$0.01902 \$0.01902 \$0.01902 \$0.01902 \$0.01902 \$0.0578 \$0.01902 \$0.0578 \$0.01902 \$0.0578 \$0.01902 \$0.0578	\$0.03496 \$0.006124 \$0.01164 \$0.06124	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 \$0.02578 \$0.10853	\$0.02930 \$0.02930 \$0.00285 \$0.09115 \$0.39873
738 739 740 741 742 743 744 745 746 747 748 750 751 752 753 754 756 756 757	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 Distribution Common Common	\$0.03879 \$0.03879 \$0.02429 \$0.02308 \$0.09659 \$119,396,850 32,132,788 75,069,515 71,188,847	\$0.04082 \$0.03275 \$0.03275 \$0.03275 \$0.03275 \$0.03275 \$0.03065 \$0.11611 \$2,366,237 \$15,317,579 \$2,104,650 \$39,307,907	\$0.03844 \$0.01015 \$0.02799 \$0.02477 \$0.10136	\$0.03969 \$0.0106 \$0.02178 \$0.09155 \$0.01902 \$0.09155	\$0.03496 \$0.006124 \$0.06124 \$12,193,726 \$2,741,517 \$3,91,775 \$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	\$0.03548 \$0.03548 \$0.02578 \$0.02578 \$0.10853	\$0.02930 \$0.02930 \$0.02930 \$0.00285 \$0.27544 \$0.09115 \$0.39873
738 739 740 741 742 743 744 745 746 747 748 750 751 752 753 754 755 756 757 758 759 760 761 761	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 Common	\$0.03879 \$0.03879 \$0.02429 \$0.02308 \$0.09659 \$119,396,850 32,132,788 75,069,515 71,188,847	\$0.04082 \$0.03275 \$0.03275 \$0.03275 \$0.03275 \$0.03275 \$0.03065 \$0.11611 \$2,366,237 \$15,317,579 \$2,104,650 \$39,307,907	\$0.03844 \$0.01015 \$0.02799 \$0.02477 \$0.10136	\$0.03969 \$0.0106 \$0.02178 \$0.09155 \$0.01902 \$0.09155	\$0.03496 \$0.006124 \$0.06124 \$12,193,726 \$2,741,517 \$3,91,775 \$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	\$0.03548 \$0.03548 \$0.02578 \$0.02578 \$0.10853	\$0.02930 \$0.02930 \$0.02930 \$0.00285 \$0.27544 \$0.09115 \$0.39873
738 739 740 741 742 743 745 746 747 748 750 751 752 753 754 755 756 757 758 759 760 761 762 763	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	\$0.03879 \$0.03879 \$0.02429 \$0.02308 \$0.09659 \$119,396,850 32,132,788 75,069,515 71,188,847	\$0.04082 \$0.03275 \$0.03275 \$0.03275 \$0.03275 \$0.03275 \$0.03065 \$0.11611 \$2,366,237 \$15,317,579 \$2,104,650 \$39,307,907	\$0.03844 \$0.01015 \$0.02799 \$0.02477 \$0.10136	\$0.03969 \$0.0106 \$0.02178 \$0.09155 \$0.01902 \$0.09155	\$0.03496 \$0.006124 \$0.06124 \$12,193,726 \$2,741,517 \$3,91,775 \$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	\$0.03548 \$0.03548 \$0.02578 \$0.02578 \$0.10853	\$0.02930 \$0.02930 \$0.02930 \$0.00285 \$0.27544 \$0.09115 \$0.39873
738 739 740 741 742 743 744 745 746 747 789 750 751 752 753 756 757 756 757 758 759 760 761 762 763 764	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	\$0.03879 \$0.03879 \$0.02429 \$0.02429 \$0.02308 \$0.09659 \$119,396,850 32,132,788 75,069,515 71,188,847	\$0.04082 \$0.04082 \$0.03275 \$0.03275 \$0.03275 \$0.03275 \$0.03065 \$0.11611 \$2,366,237 \$15,317,579 \$2,104,650 \$9,307,907	\$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	\$0.03969 \$0.0106 \$0.02178 \$0.01902 \$0.09155 \$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	\$0.03548 \$0.03548 \$0.00795 \$0.0357,000 \$0.03548 \$0.00795 \$0.03932 \$0.02578 \$0.10853 2,293,912 541,480 2,650,009 1,658,698 7,144,099	\$0.02930 \$0.00285 \$0.02930 \$0.00285 \$0.27544 \$0.09115 \$0.39873 293,355 26,163 2,501,695 925,327 3,746,541
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	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	\$0.03879 \$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	\$0.04082 \$0.04082 \$0.0190 \$0.03275 \$0.03275 \$0.03265 \$0.11611 \$2,366,237 \$15,317,579 \$42,104,650 \$9,307,907 \$149,096,373	\$0.03844 \$0.01015 \$0.02799 \$0.02477 \$0.10136 \$1,137,542 4,537,022 12,504,128 11,040,443 45,219,135	\$0.03969 \$0.01905 \$0.01905 \$0.01905 \$0.01905 \$0.01905 \$0.09155 \$0.09155	\$0.03496 \$0.00505 \$0.006124 \$0.006124 \$0.006124 \$0.006124 \$0.006124 \$0.006124 \$0.006124 \$0.006124	2,895,896 378,539 3,457,979 19,679,000 \$0.03518 \$0.00787 \$0.00103 \$0.0940 \$0.05347 12,455,036 2,572,153 342,823 3,357,669 18,727,680	\$0.03548 \$0.03548 \$0.03548 \$0.00795 \$0.10853 \$0.10853 \$0.10853 \$0.10853 \$0.10853	\$0.02930 \$0.02930 \$0.00285 \$0.09115 \$0.39873 \$0.
738 739 740 741 742 743 744 745 746 747 748 750 751 752 753 754 755 756 757 758 759 760 761 762 763 764 765 766	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 Total Uniform Proposed Cost	\$0.03879 \$0.03879 \$0.01044 \$0.02429 \$0.02429 \$0.02429 \$0.02429 \$119,396,850 32,132,788 75,069,515 71,188,847 297,788,000	\$0.04082 \$0.04082 \$0.03275 \$0.03275 \$0.03275 \$0.11611 \$2,366,237 \$1,317,579 \$2,104,650 \$3,307,907 \$0.04088 \$0.0196	\$0.03844 \$0.01015 \$0.02477 \$0.10136 \$0.02477 \$0.10136 \$0.02477 \$0.10136	\$0.03969 \$0.0106 \$0.01902 \$0.0	\$0.03496 \$0.00501 \$0.006124 \$0.0058,122 \$0.00582 \$0.0164 \$0.06124 \$0.06124 \$0.06124 \$0.06124 \$0.06124	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	\$0.03548 \$0.03548 \$0.02578 \$0.10853 \$0.02578 \$0.10853 \$0.10853 \$0.2578 \$0.10853 \$0.10853	\$0.02930 \$0.02930 \$0.00285 \$0.02930 \$0.00285 \$0.27544 \$0.09115 \$0.39873 \$2,501,695 925,327 3,746,541 \$0.02812 \$0.00251
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	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	\$0.03879 \$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	\$0.04082 \$0.04082 \$0.0190 \$0.03275 \$0.03275 \$0.03265 \$0.11611 \$2,366,237 \$15,317,579 \$42,104,650 \$9,307,907 \$149,096,373	\$0.03844 \$0.01015 \$0.02799 \$0.02477 \$0.10136 \$1,137,542 4,537,022 12,504,128 11,040,443 45,219,135	\$0.03969 \$0.01905 \$0.01905 \$0.01905 \$0.01905 \$0.01905 \$0.09155 \$0.09155	\$0.03496 \$0.00505 \$0.006124 \$0.006124 \$0.006124 \$0.006124 \$0.006124 \$0.006124 \$0.006124 \$0.006124	2,895,896 378,539 3,457,979 19,679,000 \$0.03518 \$0.00787 \$0.00103 \$0.0940 \$0.05347 12,455,036 2,572,153 342,823 3,357,669 18,727,680	\$0.03548 \$0.03548 \$0.03548 \$0.00795 \$0.10853 \$0.10853 \$0.10853 \$0.10853 \$0.10853	\$0.02930 \$0.02930 \$0.00285 \$0.09115 \$0.39873 \$0.
738 739 740 741 742 743 744 745 746 747 748 750 751 752 753 754 755 766 767 762 763 764 765 766 767	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 Total Uniform Proposed Cost	\$0.03879 \$0.03879 \$0.02429 \$0.02429 \$0.09659 \$119,396,850 32,132,788 75,069,515 71,188,847 297,788,000 \$0.03873 \$0.01042 \$0.02435	\$0.04082 \$0.03275 \$0.03275 \$0.03275 \$0.03275 \$0.03275 \$0.11611 \$2,366,237 \$15,317,579 \$2,104,650 \$39,307,907 \$149,096,373	\$0.03844 \$0.01015 \$0.02799 \$0.02477 \$0.10136 \$0.02477 \$0.10136	\$0.03969 \$0.0106 \$0.02178 \$0.09155 \$0.01902 \$0.09155 \$2,657,043 6,396,873 12,574,435 10,840,680 52,469,030	\$0.03496 \$0.006124 \$0.03505 \$0.03505 \$0.03505 \$0.03505 \$0.03505 \$0.03505 \$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	\$0.03548 \$0.03548 \$0.02578 \$0.10853 \$0.02578 \$0.10853 \$0.03631 \$0.03631 \$0.03631 \$0.00857 \$0.04194	\$0.02930 \$0.02930 \$0.00285 \$0.07544 \$0.09115 \$0.39873 \$2,501,695 925,327 3,746,541 \$0.02812 \$0.00281 \$0.02812 \$0.00251 \$0.2879
738 739 740 741 742 743 744 745 746 747 748 750 751 752 753 754 755 756 757 758 759 760 761 762 763 764 765 766 767 767 768	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	\$0.03879 \$0.02429 \$0.0238 \$0.03878 \$0.02429 \$0.02429 \$0.02308 \$0.09659 \$119,396,850 \$2,132,788 \$75,069,515 \$71,188,847 \$297,788,000	\$0.04082 \$0.04082 \$0.03275 \$0.03275 \$0.03275 \$0.03275 \$0.03275 \$0.03265 \$0.11611 \$2,366,237 \$15,317,579 \$42,104,650 \$39,307,907 \$149,096,373 \$0.04088 \$0.01196 \$0.03287 \$0.03287 \$0.03069 \$0.03287 \$0.03069 \$0.03287	\$0.03844 \$0.01015 \$0.02477 \$0.03850 \$17,137,542 4,537,022 12,504,128 11,040,443 45,219,135 \$0.03850 \$0.01019 \$0.02809 \$0.02480 \$0.02480	\$0.03969 \$0.0106 \$0.01962 \$0.01962 \$0.01962 \$0.01902 \$0.01902 \$0.09155 \$0.01902 \$0.0	\$0.03496 \$0.006124 \$0.00585,141	\$0.03518 \$0.003518 \$0.00787 \$0.00103 \$0.00940 \$0.05347 \$12,455,036 2,572,153 342,823 3,357,669 18,727,680 \$0.00699 \$0.00093 \$0.00912	\$0.03548 \$0.03548 \$0.02578 \$0.10853 \$0.02578 \$0.10853 \$0.02578 \$0.10853 \$0.02578 \$0.10853	\$0.02930 \$0.02930 \$0.00285 \$0.27544 \$0.09115 \$0.39873 \$26,163 2,501,695 925,327 3,746,541 \$0.02812 \$0.00251 \$0.23979 \$0.08869
738 739 740 741 742 743 744 745 746 747 748 750 751 752 753 754 755 766 767 768 769 770 771	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 Melded Rates Revenue to Cost Ratio at Proposed Rates	\$0.03879 \$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	\$0.04082 \$0.04082 \$0.03275 \$0.03275 \$0.03275 \$0.11611 \$2,366,237 \$15,317,579 \$2,104,650 \$39,307,907 \$149,096,373 \$0.04088 \$0.01196 \$0.03287 \$0.03069 \$0.11640	\$0.03844 \$0.01015 \$0.02799 \$0.02477 \$0.10136 \$0.02477 \$0.10136 \$0.02477 \$0.10136	\$0.03969 \$0.0106 \$0.02178 \$0.01902 \$0.01902 \$0.01902 \$0.03969 \$0.01902 \$0.01902 \$0.01902 \$0.0406 \$0.02178 \$0.01902 \$0.01	\$0.03496 \$0.006124 \$0.03505 \$0.00781 \$0.00682 \$0.01164 \$0.06124 \$0.06124 \$0.016124 \$0.06124 \$0.006124	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 \$0.003384 \$0.00699 \$0.0093 \$0.00912 \$0.05089	\$0.03548 \$0.03548 \$0.02578 \$0.10853 \$0.02578 \$0.10853 \$0.03631 \$0.03631 \$0.03631 \$0.03631 \$0.03631 \$0.03631 \$0.03631 \$0.03631 \$0.03631 \$0.03631 \$0.03631 \$0.03631 \$0.03631	\$0.02930 \$0.02930 \$0.00285 \$0.00285 \$0.07544 \$0.09115 \$0.39873 \$2,501,695 925,327 3,746,541 \$0.02812 \$0.00251 \$0.02899 \$0.08869 \$0.35910
738 739 740 741 742 743 744 745 746 747 750 751 752 753 764 765 766 767 768 769 770 771 772	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	\$0.03879 \$0.03879 \$0.01044 \$0.02429 \$0.02308 \$0.09659 \$0.03873 \$0.003873 \$0.003873 \$0.003873 \$0.003873 \$0.003873 \$0.0042 \$0.02308	\$0.04082 \$0.04082 \$0.03275 \$0.03275 \$0.03275 \$0.03275 \$0.03275 \$0.03265 \$0.11611 \$2,366,237 \$15,317,579 \$42,104,650 \$39,307,907 \$149,096,373 \$0.04088 \$0.01196 \$0.03287 \$0.03287 \$0.03069 \$0.03287 \$0.03069 \$0.03287	\$0.03844 \$0.01015 \$0.02477 \$0.03850 \$17,137,542 4,537,022 12,504,128 11,040,443 45,219,135 \$0.03850 \$0.01019 \$0.02809 \$0.02480 \$0.02480	\$0.03969 \$0.0106 \$0.01962 \$0.01962 \$0.01962 \$0.01902 \$0.01902 \$0.09155 \$0.01902 \$0.0	\$0.03496 \$0.03496 \$0.00781 \$0.06124 \$0.06124 \$0.06124 \$0.058,122 21,385,141 \$0.03505 \$0.00788 \$0.00688 \$0.01164 \$0.06124	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 \$0.003384 \$0.00699 \$0.00991 \$0.005089	\$0.03548 \$0.03548 \$0.02578 \$0.10853 \$0.02578 \$0.10853 \$0.02578 \$0.10853 \$0.02578 \$0.10853	\$0.02930 \$0.02930 \$0.00285 \$0.00285 \$0.00385 \$0.07544 \$0.09115 \$0.39873 \$2,501,695 925,327 3,746,541 \$0.02812 \$0.00251 \$0.02812 \$0.00251 \$0.03979 \$0.08869 \$0.035910
738 739 740 741 742 743 744 745 746 747 788 750 751 752 753 756 756 757 758 760 761 762 763 764 765 766 767 768 769 770 771 772 773	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 Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Melded Rates Revenue to Cost Ratio at Proposed Rates Current Revenue to Proposed Cost Ratio	\$0.03879 \$0.03879 \$0.01044 \$0.02429 \$0.02308 \$0.09659 \$0.03873 \$0.01044 \$0.02429 \$0.02308 \$0.09659 \$0.09659 \$0.09659 \$0.03873 \$0.01042 \$0.0243 \$0.02309 \$0.02309 \$0.09659	\$0.04082 \$0.04082 \$0.01190 \$0.03275 \$0.03275 \$0.03275 \$0.03265 \$0.11611 \$2,366,237 \$15,317,579 \$42,104,650 \$9,307,907 \$0.03287 \$0.03065 \$0.11640 \$0.03287 \$0	\$0.03844 \$0.01015 \$0.02497 \$0.03850 \$0.02477 \$0.10136 \$0.02477 \$0.10136 \$0.02477 \$0.10136 \$0.02477 \$0.10136 \$0.02477 \$0.10136 \$0.02477 \$0.10136 \$0.02477 \$0.10136 \$0.02480 \$0.03850 \$0.01019 \$0.02809 \$0.02480 \$0.10158	\$0.03969 \$0.0106 \$0.01915 \$0.03969 \$0.01106 \$0.02178 \$0.09155 22,657,043 6,396,873 12,574,435 10,840,680 52,469,030 \$0.03993 \$0.01127 \$0.0216 \$0.01911 \$0.09248	\$0.03496 \$0.00581 \$0.006124 \$0.00582 \$0.00164 \$0.006124	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 \$0.003384 \$0.00699 \$0.00932 \$0.00912 \$0.05089	\$0.03548 \$0.03548 \$0.00795 \$0.10853 \$0.02578 \$0.10853 \$0.02578 \$0.10853 \$0.02578 \$0.10853 \$0.02578 \$0.10853 \$0.03932 \$0.02578 \$0.10853 \$0.03631 \$0.00857 \$0.04194 \$0.02625 \$0.11307 \$0.96 \$0.87	\$0.02930 \$0.02930 \$0.00285 \$0.00285 \$0.07544 \$0.09115 \$0.39873 293,355 26,163 2,501,695 925,327 3,746,541 \$0.02812 \$0.00251 \$0.0289 \$0.02899 \$0.03869 \$0.35910
738 739 740 741 742 743 744 745 746 747 748 750 751 752 754 755 756 766 767 768 767 768 769 770 771 772 773 774	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 Melded Rates 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	\$0.03879 \$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 \$0.03873 \$0.01042 \$0.02435 \$0.02435 \$0.02435 \$0.02435 \$0.02435 \$0.02435 \$0.02435 \$0.02435 \$0.02435 \$0.02435	\$0.04082 \$0.04082 \$0.03275 \$0.03275 \$0.03275 \$0.03275 \$0.03275 \$0.03265 \$0.11611 \$2,366,237 \$15,317,579 \$2,104,650 \$39,307,907 \$149,096,373 \$0.04088 \$0.01196 \$0.03287 \$0.03069 \$0.11640 \$0.090	\$0.03844 \$0.01015 \$0.02477 \$0.1016 \$0.02477 \$0.1016 \$0.02477 \$0.10136 \$0.02477 \$0.10136 \$0.02477 \$0.10136 \$0.02477 \$0.10136 \$0.02477 \$0.02	\$0.03969 \$0.0106 \$0.01902 \$0.0	\$0.03496 \$0.03496 \$0.00781 \$0.06124 \$0.	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 \$0.003384 \$0.00699 \$0.00912 \$0.05089 1.05	\$0.03548 \$0.03548 \$0.0353 \$0.02578 \$0.10853 \$0.02578 \$0.10853 \$0.02578 \$0.10853 \$0.02578 \$0.10853 \$0.02578 \$0.10853 \$0.02575 \$0.10853 \$0.02575 \$0.03631 \$0.00857 \$0.04194 \$0.02625 \$0.11307 \$0.087	29,686 2,873,625 950,951 4,160,000 \$0.02930 \$0.00285 \$0.27544 \$0.09115 \$0.39873 293,355 26,163 2,501,695 925,327 3,746,541 \$0.02812 \$0.00251 \$0.23979 \$0.08869 \$0.35910 1.11 1.08 -296,000
738 739 740 741 742 743 744 745 746 747 788 750 761 762 763 764 765 766 767 768 769 770 771 772 773	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 Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Melded Rates Revenue to Cost Ratio at Proposed Rates Current Revenue to Proposed Cost Ratio	\$0.03879 \$0.03879 \$0.01044 \$0.02429 \$0.02308 \$0.09659 \$0.03873 \$0.01044 \$0.02429 \$0.02308 \$0.09659 \$0.09659 \$0.09659 \$0.03873 \$0.01042 \$0.0243 \$0.02309 \$0.02309 \$0.09659	\$0.04082 \$0.04082 \$0.01190 \$0.03275 \$0.03275 \$0.03275 \$0.03265 \$0.11611 \$2,366,237 \$15,317,579 \$42,104,650 \$9,307,907 \$0.03287 \$0.03065 \$0.11640 \$0.03287 \$0	\$0.03844 \$0.01015 \$0.02497 \$0.03850 \$0.02477 \$0.10136 \$0.02477 \$0.10136 \$0.02477 \$0.10136 \$0.02477 \$0.10136 \$0.02477 \$0.10136 \$0.02477 \$0.10136 \$0.02477 \$0.10136 \$0.02480 \$0.03850 \$0.01019 \$0.02809 \$0.02480 \$0.10158	\$0.03969 \$0.0106 \$0.01915 \$0.03969 \$0.01106 \$0.02178 \$0.09155 22,657,043 6,396,873 12,574,435 10,840,680 52,469,030 \$0.03993 \$0.01127 \$0.0216 \$0.01911 \$0.09248	\$0.03496 \$0.00581 \$0.006124 \$0.00582 \$0.00164 \$0.006124	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 \$0.003384 \$0.00699 \$0.00932 \$0.00912 \$0.05089	\$0.03548 \$0.03548 \$0.00795 \$0.10853 \$0.02578 \$0.10853 \$0.02578 \$0.10853 \$0.02578 \$0.10853 \$0.02578 \$0.10853 \$0.03932 \$0.02578 \$0.10853 \$0.03631 \$0.00857 \$0.04194 \$0.02625 \$0.11307 \$0.96 \$0.87	\$0.02930 \$0.02930 \$0.00285 \$0.00285 \$0.07544 \$0.09115 \$0.39873 293,355 26,163 2,501,695 925,327 3,746,541 \$0.02812 \$0.00251 \$0.0289 \$0.02899 \$0.03869 \$0.35910

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 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	

Gross Up Factor for Revenue Related Expenses

9

1.0038

APPENDIX C

Avista Utilities

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

		AVU-E-2	23-	or rear 2 Nates	E	16CHVE 07/01/20	024							OTHER
					D	ECIDENTIAI	CI	ENIED AL CVIC	τ.	CEN CUC		DUMBING		
				mom . r		ESIDENTIAL	Gl	ENERAL SVC.		G. GEN. SVC.		PUMPING		SERVICE
		_		TOTAL	S	CHEDULE 1		SCH. 11,12		SCH. 21,22		SCH. 31, 32	S	CHEDULES
1	Total Normalized Test Year Revenue		\$	275,654,000	\$	134,665,000		43,855,000		47,036,000		6,208,000	\$	43,890,000
2	Settlement Revenue Change (RY1)		\$	22,134,000	\$	14,059,000		1,266,000		4,909,000		649,000	\$	1,251,000
3	Settlement Revenue Change (RY2)		\$	4,305,000	\$	2,789,000		197,000		977,000			\$	212,000
4	Total Rate Revenue (September 1, 2024)		\$	302,093,000	\$	151,513,000	\$	45,318,000	\$	52,922,000	\$	6,987,000	\$	45,353,000
5	Normalized kWhs (Test Year)			3,082,929,705		1,280,883,108		445,174,789		567,374,279		63,182,401		726,315,128
6	Load Change Adjustment Rate (Ln 16)		\$	0.02459	\$	0.02459	\$	0.02459	\$	0.02459	\$	0.02459		
7	Variable Power Supply Revenue (Ln 5 * Ln 6)		\$	75,809,241	\$	31,496,916	\$	10,946,848	\$	13,951,734	\$	1,553,655	\$	17,860,089
8A	Fixed Production and Transmission Rate per kWh	(New Customers Only)			\$	0.02859	\$	0.02380	\$	0.02651	\$	0.01810		
8B	Fixed Production and Transmission Revenue	(New Customers Only)	\$	445,174,789	\$	36,625,728		10,594,060		15,042,801	\$	1,143,307	\$	13,519,346
		•		, ,		, ,		, ,		, ,		, ,		, ,
9	Subtotal (Ln 4 - Ln 7)	(Test Year Customers)	\$	198,790,848	\$	120,016,084	\$	34,371,152	\$	38,970,266	\$	5,433,345		
	Subtotal (Ln 4 - Ln 7 - Ln 8B)	,	\$	135,384,952		83,390,357		23,777,092		23,927,466		4,290,037		cluded From
721	Subtour (En 1 En 7 En 0B)	(Trew Customers)	Ψ	155,50 1,552	Ψ	03,370,337	Ψ	23,777,072	Ψ	23,727,100	Ψ	1,270,037]	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			1,071,337	\$	20.00	¢		¢	525.00	¢			
	Fixed Charge Revenue (Ln 10 * Ln 11)		\$	38,816,685	\$	27,625,540		5,635,660		5,187,525				
12	Fixed Charge Revenue (Lii 10 · Lii 11)		Ф	36,610,063	Ф	27,023,340	Ф	3,033,000	Ф	3,167,323	Ф	307,900		
12	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 94 - Ln 12)		\$	96,568,267		55,764,817		18,141,432		18,739,941		3,922,077		
137	Tixed Cost Adjustment Revenue (Eli 9A - Eli 12)	(New Customers)	Φ	90,300,207	φ	33,704,617	φ	10,141,432	Ψ	10,739,941	Φ	3,922,011		
14	Load Change Adjustment Rate (Appendix A)			\$0.02450										
15	Gross Up Factor for Revenue Related Exp			100.38%										
	Grossed Up Load Change Adjustment Rate			\$0.02459										
16	Glossed Op Load Change Adjustment Rate			\$0.02439										
					D.		ът.							
17	A N of Containing (Line 10 / 12)				Re	esidential	INC	on-Residential Gr	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	New Customer FCA Fixed Cost Adjustment Revenue	Page 1	\$	55,764,817	\$	40,803,450
2	Test Year Number of Customers	Revenue Data		115,106		25,839
3	Fixed Cost Adjustment Revenue Per Customer	(1)/(2)	\$	484.46	\$	1,579.17

^{*} Schedules 11, 12, 21, 22, 31, and 32.

Avista Utilities

Electric Fixed Cost Adjustment Mechanism (Idaho)

Development of Monthly Fixed Cost Adjustment Revenue Per Customer - Electric

AVU-E-23-01 Year 2 Rates Effective 09/01/2024

***Sectional Tead *** of Tead *** 1197** *** 93.9** 91.9**	Line No.		Source	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
Tenden Seminary Mentanger		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)	(o)
Section Sect	1	Electric Sales														
Section Sect																
Marchestering Marchesterin																1,280,883,108
Part	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%
Part	5															
Section Sect	-															
Page				. ,,	. , ,	, ,	, , .	, ,	,,		. , ,	. ,,	, .,.			
Part	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%
Part	10															
Part		Monthly Fixed Cost Adjustment Revenue Per Customs	or ("RPC")													
Fine Coard Agi, Revenue per Customer (4) X(14) (5) 8,086 5 78,87 5 73,80 5 7	12		ar (MC)													
-Frace Contage Percuessione (1) x (14) 5 96.05 5 78.87 5 73.00 5 62.97 5 23.11 5 50.00 5 65.93 5 65.93 5 65.90 5 65.93 5 65.90 5 65.93 5 65.90																
Seedless	4		Page 2													\$ 802.65
Page	5		-	\$ 96.05	\$ 78.87	\$ 73.60	\$ 62.97	\$ 52.81	\$ 50.69	\$ 65.93	\$ 61.20	\$ 45.39	\$ 55.32	\$ 72.24	\$ 87.57	
Food Cost Adj. Revenue per Customer Page 2 Sample	6															
Page	7	Non-Residential*														
Page	18	- Fixed Cost Adj. Revenue per Customer	Page 2													\$ 2,615.62
Page Fixed Cost Adj, Revenue per Customer Page	9	- Monthly Fixed Cost Adj. Revenue per Customer	(8) x (18)	\$ 228.69	\$ 222.42	\$ 231.00	\$ 215.89	\$ 196.00	\$ 203.36	\$ 223.77	\$ 229.27	\$ 206.29	\$ 212.62	\$ 207.90	\$ 238.42	\$ 2,615.62
Page Fixed Cost Adj, Revenue per Customer Page	20															
Page Fixed Cost Adj, Revenue per Customer Page	21															
Fried Coat Adj. Revenue per Customer	22 .															
March Marc																
Page 2	4		-													
Froct Cost Adj. Revenue per Customer	5	- Monthly Fixed Cost Adj. Revenue per Customer	(4) x (24)	\$ 57.98	\$ 47.60	\$ 44.42	\$ 38.01	\$ 31.87	\$ 30.59	\$ 39.80	\$ 36.94	\$ 27.40	\$ 33.39	\$ 43.60	\$ 52.86	\$ 484.46
Froct Cost Adj. Revenue per Customer	26	M D 11 2 19														
**Schedules II, I,	27 28		Dona 2													¢ 1.570.17
*Schedules II, I.2, I.2, I.3, I., and 32. *Normalized Test Year Usage Residential Schedule 001 152,885,311 125,860,397 117,452,298 100,489,362 42,743,999 80,890,431 105,215,982 97,667,963 72,434,077 88,277,125 115,287,014 139,748,759 1280,883,108	29			\$ 138.07	\$ 134.29	\$ 139.47	\$ 130.34	\$ 118.33	\$ 122.78	\$ 135.10	\$ 138.42	\$ 124.55	\$ 128.37	s 125.52	\$ 143.94	
Normalized Test Year Usage Residential Schedule 001		* Cabadular 11 12 21 22 21 and 22														
Residential Schedule OI																
General Sve Schedulle 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 37,202,19 42,910,480 445,174,789 Large Gen Sve Schedulle 021/022 47,534,029 46,881,024 48,880,99 48,633,30 43,485,23 45,625,905 47,775,41 47,520,42 45,860,282 47,728,661 45,878,677 51,570,069 67,673,42,79 56,734,279 56,734,																
Large Gen Sve Schedule 021/022 47,534,029 46,881,024 48,880,996 48,633,30 43,485,523 45,625,905 47,775,541 47,520,242 45,860,282 47,728,661 45,878,677 51,570,069 567,374,279 52,872,424 37,872,024 52,870,806 52,870,806 52,870,806 52,870,806 52,870,907 52,872,424 37,870,216 52,871,870 52,870 52,870 52,87	1															
Extra Large Gen Schedule 25 30,306,579 28,292,998 30,617,343 28,679,676 28,836,852 28,623,776 28,879,806 29,240,092 27,406,339 29,223,066 27,890,975 29,872,424 347,870,216 28,241,241 29,241,241	2															
Extra Large Gen Schedule 25P Pumping Schedule 31/32 Street and Area Lights Street and Area	3															
Pumping Schedule 31/32 3,847,623 3,966,169 3,418,221 4,217,312 4,920,102 4,305,776 9,461,439 10,280,884 7,577,319 5,210,882 2,403,147 3,573,527 63,182,401 Street and Area Lights 809,032 789,512 986,875 857,971 838,331 874,971 879,574 879,159 908,513 840,337 851,877 916,874 10,433,026 Total Normalized Test Year Usage 304,449,991 275,917,272 276,087,619 250,221,870 227,023,400 225,844,623 256,211,445 254,892,802 218,497,292 235,420,833 260,463,531 297,899,028 3,082,929,705 Normalized Test Year Customer Bills Residential Schedule 001 115,383 115,272 115,806 115,567 115,677 115,645 114,071 114,232 114,346 115,022 114,956 115,307 1,381,277 General Svc Schedule 011/012 23,393 23,421 23,919 23,572 23,707 23,806 23,217 23,249 23,249 23,427 23,303 23,475 23,475 Extra Large Gen Svc Schedule 021/022 8821 798 815 813 804 793 851 846 844 837 835 824 9,881 Extra Large Gen Schedule 25P 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	4 5															
Street and Area Lights 809,032 789,512 986,875 857,971 838,331 874,971 879,574 879,159 908,513 840,337 851,877 916,874 10,433,026 Total Normalized Test Year Usage 304,449,991 275,917,272 276,087,619 250,221,870 227,023,400 225,844,623 256,211,445 254,892,802 218,497,292 235,420,833 260,463,531 297,899,028 3,082,929,705 Normalized Test Year Customer Bills Residential Schedule 001 115,383 115,272 115,806 115,506 115,677 115,645 114,071 114,232 114,346 115,022 114,956 115,307 1,381,277 General Svc Schedule 011/012 23,393 23,421 23,919 23,572 23,707 23,806 23,217 23,249 23,249 23,472 23,303 23,475 281,783 Extra Large Gen Svc Schedule 021/022 821 11 11 11 11 11 11	6															
Total Normalized Test Year Usage Normalized Test Year Customer Bills	7															
Normalized Test Year Customer Bills Residential Schedule 001 Residential Schedule 001 115,383 115,272 115,806 115,560 115,677 115,645 114,071 114,232 114,346 115,022 114,956 115,307 1,381,277 23,806 23,217 23,249 23,249 23,472 23,303 23,475 281,783 24,906 201/012 821 798 815 813 804 793 851 846 844 837 835 824 9,881 2474 247,000																
Residential Schedule 001 115,383 115,272 115,806 115,670 115,677 115,645 114,071 114,232 114,346 115,022 114,956 115,307 1,381,277 General Svc Schedule 011/012 23,393 23,421 23,919 23,572 23,707 23,806 23,217 23,249 23,249 23,472 23,303 23,475 281,783 Large Gen Svc Schedule 021/022 821 798 815 813 804 793 851 846 844 837 835 824 9,881 Extra Large Gen Schedule 25 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	9	Total Total Loui Cougo		501,115,591	2,3,711,272	2,0,007,017	250,221,070	227,023,400	223,011,023	250,211,775	25-1,072,002	2.0,7/1,2/2	200,720,000	200,100,001	271,077,020	5,002,727,103
Residential Schedule 001 115,383 115,272 115,806 115,670 115,677 115,645 114,071 114,232 114,346 115,022 114,956 115,307 1,381,277 General Svc Schedule 011/012 23,393 23,421 23,919 23,572 23,707 23,806 23,217 23,249 23,249 23,472 23,303 23,475 281,783 Large Gen Svc Schedule 021/022 821 798 815 813 804 793 851 846 844 837 835 824 9,881 Extra Large Gen Schedule 25 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		Normalized Test Year Customer Bills														
General Svc Schedule 011/012 23,393 23,421 23,919 23,572 23,707 23,806 23,217 23,249 23,249 23,472 23,303 23,475 281,783 Large Gen Svc Schedule 021/022 821 798 815 813 804 793 851 846 844 837 835 824 9,881 Extra Large Gen Schedule 25 11 1 11 11 11 11 11 11 11 11 11 11 11	1			115,383	115,272	115,806	115,560	115,677	115,645	114.071	114,232	114,346	115.022	114,956	115,307	1.381.277
Large Gen Sve Schedule 021/022 821 798 815 813 804 793 851 846 844 837 835 824 9,881 Extra Large Gen Schedule 25 111 11 11 11 11 11 11 11 11 11 11 11 1	2															
Extra Large Gen Schedule 25 11 11 11 11 11 11 11 11 11 11 11 11 11	3															
Pumping Schedule 31/32 1,528 1,526 1,551 1,539 1,530 1,545 1,528 1,529 1,537 1,525 1,523 1,537 18,398 Street and Area Lights 164 145 249 192 189 189 181 181 182 182 181 181 2,216 Total Normalized Test Year Customer Bills 141,301 141,174 142,352 141,688 141,919 141,90 139,860 140,049 140,170 141,050 140,810 141,336 1,693,699 Test Year Average Usage per Customer Residential 1,328 1,092 1,014 870 729 699 922 855 633 767 1,003 1,212 11,125	4	e									11					
Street and Area Lights 164 145 249 192 189 189 181 181 182 182 181 181 2,216 Total Normalized Test Year Customer Bills 141,301 141,174 142,352 141,688 141,919 141,990 139,860 140,049 140,170 141,050 140,810 141,336 1,693,699 Test Year Average Usage per Customer Residential 1,328 1,092 1,014 870 729 699 922 855 633 767 1,003 1,212 11,125	5	Extra Large Gen Schedule 25P		1	1	1	1	1	1	1	1	1	1	1	1	12
Total Normalized Test Year Customer Bills 141,301 141,174 142,352 141,688 141,919 141,990 139,860 140,049 140,170 141,050 140,810 141,336 1,693,699 Test Year Average Usage per Customer Residential 1,328 1,092 1,014 870 729 699 922 855 633 767 1,003 1,212 11,125	6	Pumping Schedule 31/32		1,528	1,526	1,551	1,539	1,530	1,545	1,528	1,529	1,537	1,525	1,523	1,537	18,398
Test Year Average Usage per Customer Residential 1,328 1,092 1,014 870 729 699 922 855 633 767 1,003 1,212 11,125	7			164	145	249	192	189								2,216
Residential 1,328 1,092 1,014 870 729 699 922 855 633 767 1,003 1,212 11,125	8	Total Normalized Test Year Customer Bills		141,301	141,174	142,352	141,688	141,919	141,990	139,860	140,049	140,170	141,050	140,810	141,336	1,693,699
Residential 1,328 1,092 1,014 870 729 699 922 855 633 767 1,003 1,212 11,125	9															
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				,	,	/-								,	,	, -
	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

	AVISTA UTILITIES Base Case Cost of Service General Summary For the Twelve Months Ended June 30, 2022						daho Jurisdiction lectric Utility	I	Effective 09/01/24
(a) 701	(b) Description SUMMARY BY FUNCTION ANALYSIS	(c) Total	(d) Sch 1	(e) Sch 11-12	(f) Sch 21-22	(g) Sch 25	(h) Sch 25P	(i) Sch 31-32	(j) Sch 41-49
702									
703	F (1) 10 10 10 10 10 10 10 10 10 10 10 10 10								
704	Functional Cost Components at Current Rates	440.002.024	F4 072 FF0	47.005.400	22 272 547	42.007.660	42.007.540	2 224 456	204 222
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
707	Distribution	75,171,248	42,040,990	12,517,428	12,462,590	2,418,803	386,014	2,488,964	2,856,458
708	Common	72,084,524	39,728,307	11,164,526	10,958,666	4,107,674	3,497,785	1,653,806	973,758
709	Total Current Rate Revenue	297,787,989	148,723,994	45,120,998	51,944,998	21,301,999	19,679,999	6,856,000	4,160,000
710									
711									
712									
713	Expressed as \$/kWh	40.00055	40.04050	40.0000	40.00040	40.00470	40.00507	40.00504	40.00007
714	Production	\$0.03856	\$0.04058	\$0.03820	\$0.03943	\$0.03478	\$0.03507	\$0.03521	\$0.02887
715 716	Transmission Distribution	\$0.01027 \$0.02438	\$0.01170 \$0.03282	\$0.00996 \$0.02812	\$0.01084 \$0.02197	\$0.00770 \$0.00695	\$0.00785 \$0.00105	\$0.00774 \$0.03939	\$0.00274 \$0.27379
717	Common	\$0.02338	\$0.03282	\$0.02508	\$0.02137	\$0.00093	\$0.00103	\$0.03939	\$0.09333
718	Total Current Rate Revenue	\$0.09659	\$0.11611	\$0.10136	\$0.09155	\$0.06124	\$0.05348	\$0.10851	\$0.39873
719			•	·	·	•		•	•
720	Functional Cost Components at Uniform Current Return								
721	Production	118,660,778	52,043,404	17,031,890	22,517,364	12,118,553	12,378,251	2,279,770	291,547
722	Transmission	31,568,862	15,048,757	4,457,398	6,284,609	2,693,404	2,527,012	531,977	25,704
723	Distribution	75,454,483	42,183,520	12,568,141	12,703,091	2,431,229	345,683	2,671,641	2,551,178
724 725	Common Total Uniform Current Cost	72,103,865	39,772,127 149,047,808	11,178,549 45,235,978	11,010,341 52,515,404	4,112,900 21,356,086	3,391,428 18,642,375	1,684,934 7,168,323	953,587 3,822,016
726	Total Official Current Cost	237,767,363	145,047,808	43,233,376	32,313,404	21,330,080	10,042,373	7,108,323	3,822,010
727									
728									
729	Expressed as \$/kWh								
730	Production	\$0.03849	\$0.04063	\$0.03826	\$0.03969	\$0.03484	\$0.03364	\$0.03608	\$0.02794
731	Transmission	\$0.01024	\$0.01175	\$0.01001	\$0.01108	\$0.00774	\$0.00687	\$0.00842	\$0.00246
732	Distribution	\$0.02447	\$0.03293	\$0.02823	\$0.02239	\$0.00699	\$0.00094	\$0.04228	\$0.24453
733	Common Total Current Pete Perenue	\$0.02339	\$0.03105	\$0.02511	\$0.01941	\$0.01182	\$0.00922	\$0.02667	\$0.09140
734	Total Current Rate Revenue	\$0.09659	\$0.11636	\$0.10161	\$0.09256	\$0.06139	\$0.05066	\$0.11345	\$0.36634
725									
735 736	Revoue to Cost Ratio at Current Rates	1.00	1.00	1.00	0.99	1 00	1.06	0.96	1 09
736	Revnue to Cost Ratio at Current Rates	1.00	1.00	1.00	0.99	1.00	1.06	0.96	1.09
	Revnue to Cost Ratio at Current Rates	1.00	1.00	1.00	0.99	1.00	1.06	0.96	1.09
736 737	Revnue to Cost Ratio at Current Rates Functional Cost Components at Proposed Return by Schedule	1.00	1.00	1.00	0.99	1.00	1.06	0.96	1.09
736 737 738		1.00 119,891,008	1.00 52,567,547	1.00 17,059,559	0.99 22,617,128	1.00 12,139,871	1.06 12,958,096	0.96 2,246,976	1.09 301,829
736 737 738 739 740 741	Functional Cost Components at Proposed Return by Schedule Production Transmission	119,891,008 32,581,084	52,567,547 15,555,096	17,059,559 4,481,349	22,617,128 6,377,406	12,139,871 2,709,090	12,958,096 2,923,078	2,246,976 506,329	301,829 28,737
736 737 738 739 740 741 742	Functional Cost Components at Proposed Return by Schedule Production Transmission Distribution	119,891,008 32,581,084 77,012,662	52,567,547 15,555,096 43,251,232	17,059,559 4,481,349 12,619,991	22,617,128 6,377,406 12,869,204	12,139,871 2,709,090 2,443,777	12,958,096 2,923,078 389,852	2,246,976 506,329 2,563,204	301,829 28,737 2,875,402
736 737 738 739 740 741 742 743	Functional Cost Components at Proposed Return by Schedule Production Transmission Distribution Common	119,891,008 32,581,084 77,012,662 72,608,235	52,567,547 15,555,096 43,251,232 40,101,120	17,059,559 4,481,349 12,619,991 11,193,099	22,617,128 6,377,406 12,869,204 11,046,260	12,139,871 2,709,090 2,443,777 4,118,261	12,958,096 2,923,078 389,852 3,507,974	2,246,976 506,329 2,563,204 1,666,490	301,829 28,737 2,875,402 975,032
736 737 738 739 740 741 742 743 744	Functional Cost Components at Proposed Return by Schedule Production Transmission Distribution	119,891,008 32,581,084 77,012,662	52,567,547 15,555,096 43,251,232	17,059,559 4,481,349 12,619,991	22,617,128 6,377,406 12,869,204	12,139,871 2,709,090 2,443,777	12,958,096 2,923,078 389,852	2,246,976 506,329 2,563,204	301,829 28,737 2,875,402
736 737 738 739 740 741 742 743	Functional Cost Components at Proposed Return by Schedule Production Transmission Distribution Common	119,891,008 32,581,084 77,012,662 72,608,235	52,567,547 15,555,096 43,251,232 40,101,120	17,059,559 4,481,349 12,619,991 11,193,099	22,617,128 6,377,406 12,869,204 11,046,260	12,139,871 2,709,090 2,443,777 4,118,261	12,958,096 2,923,078 389,852 3,507,974	2,246,976 506,329 2,563,204 1,666,490	301,829 28,737 2,875,402 975,032
736 737 738 739 740 741 742 743 744 745	Functional Cost Components at Proposed Return by Schedule Production Transmission Distribution Common	119,891,008 32,581,084 77,012,662 72,608,235	52,567,547 15,555,096 43,251,232 40,101,120	17,059,559 4,481,349 12,619,991 11,193,099	22,617,128 6,377,406 12,869,204 11,046,260	12,139,871 2,709,090 2,443,777 4,118,261	12,958,096 2,923,078 389,852 3,507,974	2,246,976 506,329 2,563,204 1,666,490	301,829 28,737 2,875,402 975,032
736 737 738 739 740 741 742 743 744 745 746	Functional Cost Components at Proposed Return by Schedule Production Transmission Distribution Common	119,891,008 32,581,084 77,012,662 72,608,235 302,092,989	52,567,547 15,555,096 43,251,232 40,101,120	17,059,559 4,481,349 12,619,991 11,193,099	22,617,128 6,377,406 12,869,204 11,046,260	12,139,871 2,709,090 2,443,777 4,118,261	12,958,096 2,923,078 389,852 3,507,974	2,246,976 506,329 2,563,204 1,666,490	301,829 28,737 2,875,402 975,032 4,181,000
736 737 738 739 740 741 742 743 744 745 746 747 748	Functional Cost Components at Proposed Return by Schedule Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production	119,891,008 32,581,084 77,012,662 72,608,235 302,092,989	52,567,547 15,555,096 43,251,232 40,101,120 151,474,994 \$0.04104	17,059,559 4,481,349 12,619,991 11,193,099 45,353,998	22,617,128 6,377,406 12,869,204 11,046,260 52,909,998	12,139,871 2,709,090 2,443,777 4,118,261 21,410,999	12,958,096 2,923,078 389,852 3,507,974 19,778,999	2,246,976 506,329 2,563,204 1,666,490 6,983,000	301,829 28,737 2,875,402 975,032 4,181,000
736 737 738 739 740 741 742 743 744 745 746 747 748 749	Functional Cost Components at Proposed Return by Schedule Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission	119,891,008 32,581,084 77,012,662 72,608,235 302,092,989 \$0.03889 \$0.01057	52,567,547 15,555,096 43,251,232 40,101,120 151,474,994 \$0.04104 \$0.01214	17,059,559 4,481,349 12,619,991 11,193,099 45,353,998 \$0.03832 \$0.01007	22,617,128 6,377,406 12,869,204 11,046,260 52,909,998 \$0.03986 \$0.01124	12,139,871 2,709,090 2,443,777 4,118,261 21,410,999 \$0.03490 \$0.00779	12,958,096 2,923,078 389,852 3,507,974 19,778,999 \$0.03521 \$0.00794	2,246,976 506,329 2,563,204 1,666,490 6,983,000 \$0.03556 \$0.00801	301,829 28,737 2,875,402 975,032 4,181,000 \$0.02893 \$0.00275
736 737 738 739 740 741 742 743 744 745 746 747 748 749 750	Functional Cost Components at Proposed Return by Schedule Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution	119,891,008 32,581,084 77,012,662 72,608,235 302,092,989 \$0.03889 \$0.01057 \$0.02498	52,567,547 15,555,096 43,251,232 40,101,120 151,474,994 \$0.04104 \$0.01214 \$0.03377	17,059,559 4,481,349 12,619,991 11,193,099 45,353,998 \$0.03832 \$0.01007 \$0.02835	22,617,128 6,377,406 12,869,204 11,046,260 52,909,998 \$0.03986 \$0.01124 \$0.02268	12,139,871 2,709,090 2,443,777 4,118,261 21,410,999 \$0.03490 \$0.00779	12,958,096 2,923,078 389,852 3,507,974 19,778,999 \$0.03521 \$0.00794	2,246,976 506,329 2,563,204 1,666,490 6,983,000 \$0.03556 \$0.0801 \$0.04057	301,829 28,737 2,875,402 975,032 4,181,000 \$0.02893 \$0.00275
736 737 738 739 740 741 742 743 744 745 746 747 748 749 750	Functional Cost Components at Proposed Return by Schedule Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common	\$0.0389 \$0.02498 \$0.02355	\$0.04104 \$0.03377 \$0.03331	17,059,559 4,481,349 12,619,991 11,193,099 45,353,998 \$0.03832 \$0.01007 \$0.02835 \$0.02514	22,617,128 6,377,406 12,869,204 11,046,260 52,909,998 \$0.03986 \$0.01124 \$0.02268 \$0.01947	12,139,871 2,709,090 2,443,777 4,118,261 21,410,999 \$0.03490 \$0.00779 \$0.00702 \$0.01184	12,958,096 2,923,078 389,852 3,507,974 19,778,999 \$0.03521 \$0.00794 \$0.00106 \$0.00953	2,246,976 506,329 2,563,204 1,666,490 6,983,000 \$0.03556 \$0.00801 \$0.04057 \$0.02638	\$0.02893 \$0.00275 \$0.09346
736 737 738 739 740 741 742 743 744 745 746 747 748 749 750	Functional Cost Components at Proposed Return by Schedule Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution	119,891,008 32,581,084 77,012,662 72,608,235 302,092,989 \$0.03889 \$0.01057 \$0.02498	52,567,547 15,555,096 43,251,232 40,101,120 151,474,994 \$0.04104 \$0.01214 \$0.03377	17,059,559 4,481,349 12,619,991 11,193,099 45,353,998 \$0.03832 \$0.01007 \$0.02835	22,617,128 6,377,406 12,869,204 11,046,260 52,909,998 \$0.03986 \$0.01124 \$0.02268	12,139,871 2,709,090 2,443,777 4,118,261 21,410,999 \$0.03490 \$0.00779	12,958,096 2,923,078 389,852 3,507,974 19,778,999 \$0.03521 \$0.00794	2,246,976 506,329 2,563,204 1,666,490 6,983,000 \$0.03556 \$0.0801 \$0.04057	301,829 28,737 2,875,402 975,032 4,181,000 \$0.02893 \$0.00275
736 737 738 739 740 741 742 743 744 745 746 747 748 749 750 751 752	Functional Cost Components at Proposed Return by Schedule Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common	\$0.0389 \$0.02498 \$0.02355	\$0.04104 \$0.03377 \$0.03331	17,059,559 4,481,349 12,619,991 11,193,099 45,353,998 \$0.03832 \$0.01007 \$0.02835 \$0.02514	22,617,128 6,377,406 12,869,204 11,046,260 52,909,998 \$0.03986 \$0.01124 \$0.02268 \$0.01947	12,139,871 2,709,090 2,443,777 4,118,261 21,410,999 \$0.03490 \$0.00779 \$0.00702 \$0.01184	12,958,096 2,923,078 389,852 3,507,974 19,778,999 \$0.03521 \$0.00794 \$0.00106 \$0.00953	2,246,976 506,329 2,563,204 1,666,490 6,983,000 \$0.03556 \$0.00801 \$0.04057 \$0.02638	\$0.02893 \$0.00275 \$0.09346
736 737 738 739 740 741 742 743 744 745 746 747 748 749 750 751 752 753 754	Functional Cost Components at Proposed Return by Schedule Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates	\$0.0389 \$0.02498 \$0.02355	\$0.04104 \$0.03377 \$0.03331	17,059,559 4,481,349 12,619,991 11,193,099 45,353,998 \$0.03832 \$0.01007 \$0.02835 \$0.02514	22,617,128 6,377,406 12,869,204 11,046,260 52,909,998 \$0.03986 \$0.01124 \$0.02268 \$0.01947	12,139,871 2,709,090 2,443,777 4,118,261 21,410,999 \$0.03490 \$0.00779 \$0.00702 \$0.01184	12,958,096 2,923,078 389,852 3,507,974 19,778,999 \$0.03521 \$0.00794 \$0.00106 \$0.00953	2,246,976 506,329 2,563,204 1,666,490 6,983,000 \$0.03556 \$0.00801 \$0.04057 \$0.02638	\$0.02893 \$0.00275 \$0.09346
736 737 738 739 740 741 742 743 744 745 746 747 748 750 751 752 753 754 755 756 757	Functional Cost Components at Proposed Return by Schedule 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	\$0.03889 \$0.02355 \$0.02355 \$0.02355 \$0.1057	\$2,567,547 15,555,096 43,251,232 40,101,120 151,474,994 \$0.04104 \$0.01214 \$0.03377 \$0.03131 \$0.11826	17,059,559 4,481,349 12,619,991 11,193,099 45,353,998 \$0.03832 \$0.01007 \$0.02835 \$0.02514 \$0.10188	22,617,128 6,377,406 12,869,204 11,046,260 52,909,998 \$0.03986 \$0.01124 \$0.02268 \$0.01947 \$0.09325	\$0.03490 \$0.00779 \$0.00184 \$0.06155	12,958,096 2,923,078 389,852 3,507,974 19,778,999 \$0.03521 \$0.00106 \$0.00953 \$0.05375	2,246,976 506,329 2,563,204 1,666,490 6,983,000 \$0.03556 \$0.00801 \$0.04057 \$0.02638 \$0.11052	\$0.02893 \$0.00275 \$0.40075
736 737 738 739 740 741 742 743 744 745 746 747 748 750 751 752 753 754 755 756	Functional Cost Components at Proposed Return by Schedule 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	\$0.03889 \$0.03889 \$0.02498 \$0.02498 \$119,721,064 32,511,021 77,246,743	\$2,567,547 15,555,096 43,251,232 40,101,120 151,474,994 \$0.04104 \$0.03217 \$0.03377 \$0.03131 \$0.11826	17,059,559 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	22,617,128 6,377,406 12,869,204 11,046,260 52,909,998 \$0.03986 \$0.01124 \$0.02268 \$0.01947 \$0.09325	12,139,871 2,709,090 2,443,777 4,118,261 21,410,999 \$0.03490 \$0.00779 \$0.00702 \$0.01184 \$0.06155	12,958,096 2,923,078 389,852 3,507,974 19,778,999 \$0.03521 \$0.00106 \$0.00953 \$0.05375	2,246,976 506,329 2,563,204 1,666,490 6,983,000 \$0.03556 \$0.00801 \$0.04057 \$0.02638 \$0.11052	\$0.02893 \$0.00275 \$0.00346 \$0.40075
736 737 738 740 741 742 743 745 746 747 745 750 751 752 753 754 755 766 757 758 759	Functional Cost Components at Proposed Return by Schedule 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 Common Common Common Common	\$119,891,008 \$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	\$0.04104 \$0.0377 \$0.0377 \$0.03131 \$1,478,881 \$1,30,616 \$40,064,038	17,059,559 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	22,617,128 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	12,139,871 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	12,958,096 2,923,078 389,852 3,507,974 19,778,999 \$0.03521 \$0.00794 \$0.00106 \$0.00953 \$0.05375	2,246,976 506,329 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	\$0.02893 \$0.02893 \$0.00275 \$0.40075
736 737 738 740 741 742 743 744 745 746 747 748 750 751 752 753 754 755 756 757 758	Functional Cost Components at Proposed Return by Schedule 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	\$0.03889 \$0.03889 \$0.02498 \$0.02498 \$119,721,064 32,511,021 77,246,743	\$2,567,547 15,555,096 43,251,232 40,101,120 151,474,994 \$0.04104 \$0.03217 \$0.03377 \$0.03131 \$0.11826	17,059,559 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	22,617,128 6,377,406 12,869,204 11,046,260 52,909,998 \$0.03986 \$0.01124 \$0.02268 \$0.01947 \$0.09325	12,139,871 2,709,090 2,443,777 4,118,261 21,410,999 \$0.03490 \$0.00779 \$0.00702 \$0.01184 \$0.06155	12,958,096 2,923,078 389,852 3,507,974 19,778,999 \$0.03521 \$0.00106 \$0.00953 \$0.05375	2,246,976 506,329 2,563,204 1,666,490 6,983,000 \$0.03556 \$0.00801 \$0.04057 \$0.02638 \$0.11052	\$0.02893 \$0.00275 \$0.00346 \$0.40075
736 738 739 740 741 742 743 744 745 746 750 751 752 753 754 755 755 756 757 788 759 760 761	Functional Cost Components at Proposed Return by Schedule 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 Common Common Common Common	\$119,891,008 \$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	\$0.04104 \$0.0377 \$0.0377 \$0.03131 \$1,478,881 \$1,30,616 \$40,064,038	17,059,559 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	22,617,128 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	12,139,871 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	12,958,096 2,923,078 389,852 3,507,974 19,778,999 \$0.03521 \$0.00794 \$0.00106 \$0.00953 \$0.05375	2,246,976 506,329 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	\$0.02893 \$0.02893 \$0.00275 \$0.40075
736 737 738 740 741 742 743 744 745 746 747 748 750 751 752 753 754 755 756 757 758	Functional Cost Components at Proposed Return by Schedule 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 Common Common Common Common	\$119,891,008 \$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	\$0.04104 \$0.0377 \$0.0377 \$0.03131 \$1,478,881 \$1,30,616 \$40,064,038	17,059,559 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	22,617,128 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	12,139,871 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	12,958,096 2,923,078 389,852 3,507,974 19,778,999 \$0.03521 \$0.00794 \$0.00106 \$0.00953 \$0.05375	2,246,976 506,329 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	\$0.02893 \$0.02893 \$0.00275 \$0.40075
736 737 738 740 741 742 744 745 746 747 750 751 752 753 754 755 756 757 758 759 760 761 762	Functional Cost Components at Proposed Return by Schedule 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 Common Common Common Common	\$119,891,008 \$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	\$0.04104 \$0.0377 \$0.0377 \$0.03131 \$1,478,881 \$1,30,616 \$40,064,038	17,059,559 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	22,617,128 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	12,139,871 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	12,958,096 2,923,078 389,852 3,507,974 19,778,999 \$0.03521 \$0.00794 \$0.00106 \$0.00953 \$0.05375	2,246,976 506,329 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	\$0.02893 \$0.02893 \$0.00275 \$0.40075
736 737 738 740 741 742 743 744 745 746 747 748 749 750 751 752 754 755 766 767 767 768 769 760 761	Functional Cost Components at Proposed Return by Schedule 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	\$119,891,008 \$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	\$2,567,547 15,555,096 43,251,232 40,101,120 151,474,994 \$0.01214 \$0.03377 \$0.03131 \$0.11826 52,508,434 15,497,881 43,130,616 40,064,038 151,200,969	17,059,559 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	22,617,128 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	12,139,871 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	12,958,096 2,923,078 389,852 3,507,974 19,778,999 \$0.03521 \$0.00106 \$0.00953 \$0.05375 12,488,856 2,602,429 354,095 3,413,679 18,859,060	2,246,976 506,329 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	\$0.02893 \$0.00275 \$0.40075 \$0.02893 \$0.00275 \$0.40075
736 737 738 740 741 742 743 744 745 746 750 751 752 753 754 755 757 758 759 760 761 762 763 764 765 766	Functional Cost Components at Proposed Return by Schedule 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 Total Uniform Proposed Cost	\$0.03889 \$0.03889 \$0.02498 \$0.092799 \$0.09799 \$0.09799 \$0.09799 \$0.09799 \$0.09799 \$0.09799 \$0.09799	\$2,567,547 15,555,096 43,251,232 40,101,120 151,474,994 \$0.04104 \$0.03377 \$0.03131 \$0.11826 \$2,508,434 15,497,881 43,130,616 40,064,038 151,200,969 \$0.04099 \$0.01210	17,059,559 4,481,349 12,619,991 11,193,099 45,353,998 \$0.03832 \$0.0007 \$0.02835 \$0.02514 \$0.10188 17,184,078 4,590,427 12,855,765 11,258,297 45,888,567	22,617,128 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	\$0.03490 \$0.00719 \$0.00155 \$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	12,958,096 2,923,078 389,852 3,507,974 19,778,999 \$0.03521 \$0.00106 \$0.00953 \$0.05375 12,488,856 2,602,429 354,095 3,413,679 18,859,060 \$0.03394 \$0.00707	2,246,976 506,329 2,563,204 1,666,490 6,983,000 \$0.03556 \$0.04057 \$0.02638 \$0.11052 2,300,141 547,854 2,738,784 1,696,408 7,283,187	\$0.02893 \$0.002893 \$0.00275 \$0.00346 \$0.40075
736 737 738 740 741 742 743 744 745 746 747 748 750 751 752 753 754 755 756 757 758 759 760 761 762 763 764 765 766 767	Functional Cost Components at Proposed Return by Schedule 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	\$0.03889 \$0.03889 \$0.02355 \$0.02498 \$0.02355 \$0.092989	\$0.04104 \$0.01214 \$0.03377 \$0.011826 \$2,508,434 \$15,497,881 \$4,130,616 \$40,064,038 \$0.04099 \$0.01210 \$0.03367	17,059,559 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	22,617,128 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	\$0.03490 \$0.00719 \$0.03515 \$0.03515 \$0.03797 \$0.00702 \$0.01184 \$0.06155	12,958,096 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 \$0.00707 \$0.00096	2,246,976 506,329 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 \$0.00867 \$0.00867 \$0.04335	\$0.02893 \$0.002893 \$0.00275 \$0.40075 \$0.40075
736 737 738 739 740 741 742 743 744 745 746 750 751 752 753 754 755 756 757 758 760 761 762 763 764 766 766 766 766 767 768	Functional Cost Components at Proposed Return by Schedule 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	\$0.03889 \$0.03889 \$0.02355 \$0.02498 \$0.02355 \$0.092,989	\$0.04104 \$0.01214 \$0.03377 \$0.0404 \$0.01214 \$0.03377 \$0.03131 \$0.11826 \$15,2508,434 \$15,497,881 \$43,130,616 \$40,064,038 \$151,200,969 \$0.04099 \$0.01210 \$0.03367 \$0.03128	17,059,559 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	22,617,128 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	\$0.03490 \$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	12,958,096 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 \$0.00707 \$0.00096 \$0.00928	2,246,976 506,329 2,563,204 1,666,490 6,983,000 \$0.03556 \$0.0801 \$0.04057 \$0.02638 \$0.11052 2,300,141 547,854 1,696,408 7,283,187 \$0.03640 \$0.00867 \$0.04335 \$0.02685	\$0.02893 \$0.02893 \$0.00275 \$0.27561 \$0.09346 \$0.40075 \$0.40075 \$0.27561 \$0.9346 \$0.40075 \$0.40075
736 737 738 740 741 742 743 744 745 749 750 751 752 753 754 755 756 757 768 760 761 762 763 764 765 766 767 768 769	Functional Cost Components at Proposed Return by Schedule 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	\$0.03889 \$0.03889 \$0.02355 \$0.02498 \$0.02355 \$0.092989	\$0.04104 \$0.01214 \$0.03377 \$0.011826 \$2,508,434 \$15,497,881 \$4,130,616 \$40,064,038 \$0.04099 \$0.01210 \$0.03367	17,059,559 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	22,617,128 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	\$0.03490 \$0.00719 \$0.03515 \$0.03515 \$0.03797 \$0.00702 \$0.01184 \$0.06155	12,958,096 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 \$0.00707 \$0.00096	2,246,976 506,329 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 \$0.00867 \$0.00867 \$0.04335	\$0.02893 \$0.002893 \$0.00275 \$0.40075 \$0.40075
736 737 738 740 741 742 743 744 745 749 750 751 752 753 754 755 757 758 759 760 761 762 763 764 765 766 767 768 769 770	Functional Cost Components at Proposed Return by Schedule 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	\$0.03889 \$0.03889 \$0.03889 \$0.01057 \$0.02498 \$0.02355 \$0.09799 \$0.03889 \$0.02355 \$0.09799	\$0.04104 \$0.04104 \$0.03377 \$0.03131 \$0.11826 \$0.04099 \$0.04099 \$0.03397 \$0.03371 \$0.11826	17,059,559 4,481,349 12,619,991 11,193,099 45,353,998 \$0.03832 \$0.0007 \$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	22,617,128 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	\$0.03490 \$0.00779 \$0.00155 \$0.03515 \$0.00702 \$0.00184 \$0.00702 \$0.01184 \$0.06155	12,958,096 2,923,078 389,852 3,507,974 19,778,999 \$0.03521 \$0.00794 \$0.00953 \$0.05375 12,488,856 2,602,429 354,095 3,413,679 18,859,060 \$0.03394 \$0.00707 \$0.00096 \$0.00928 \$0.00928	2,246,976 506,329 2,563,204 1,666,490 6,983,000 \$0.03556 \$0.04057 \$0.02638 \$0.11052 2,300,141 547,854 2,738,784 1,696,408 7,283,187 \$0.03640 \$0.00867 \$0.04335 \$0.04335 \$0.0457	\$0.02893 \$0.002893 \$0.00275 \$0.00346 \$0.40075 \$0.00346 \$0.40075 \$0.00346 \$0.40075 \$0.00346 \$0.40075
736 737 738 740 741 742 743 744 745 749 750 751 752 753 754 755 756 757 768 760 761 762 763 764 765 766 767 768 769	Functional Cost Components at Proposed Return by Schedule 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	\$0.03889 \$0.03889 \$0.02355 \$0.02498 \$0.02355 \$0.092,989	\$0.04104 \$0.01214 \$0.03377 \$0.0404 \$0.01214 \$0.03377 \$0.03131 \$0.11826 \$15,2508,434 \$15,497,881 \$43,130,616 \$40,064,038 \$151,200,969 \$0.04099 \$0.01210 \$0.03367 \$0.03128	17,059,559 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	22,617,128 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	\$0.03490 \$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	12,958,096 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 \$0.00707 \$0.00096 \$0.00928	2,246,976 506,329 2,563,204 1,666,490 6,983,000 \$0.03556 \$0.0801 \$0.04057 \$0.02638 \$0.11052 2,300,141 547,854 1,696,408 7,283,187 \$0.03640 \$0.00867 \$0.04335 \$0.02685	\$0.02893 \$0.02893 \$0.00275 \$0.27561 \$0.09346 \$0.40075 \$0.40075 \$0.27561 \$0.9346 \$0.40075 \$0.40075
736 737 738 739 740 741 742 743 745 746 747 748 750 751 752 753 754 755 756 757 758 759 760 761 762 763 764 765 766 767 768 769 770 771	Functional Cost Components at Proposed Return by Schedule 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 Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Melded Rates	\$0.03889 \$0.03889 \$0.02355 \$0.092989 \$0.02498 \$0.02355 \$0.09799 \$0.03889 \$0.01057 \$0.02498 \$0.02355 \$0.09799 \$0.02355 \$0.09799 \$0.03883 \$0.01055 \$0.0256 \$0.02355 \$0.09799	\$0.04104 \$0.04104 \$0.03377 \$0.03131 \$0.11826 \$2,508,434 \$15,497,881 \$43,130,616 \$40,064,038 \$151,200,969 \$0.04210 \$0.03367 \$0.03131 \$0.11826	17,059,559 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	22,617,128 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	\$0.03490 \$0.00779 \$0.00702 \$0.00702 \$0.00702 \$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 \$0.01190 \$0.06220 0.99	12,958,096 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 \$0.00707 \$0.00096 \$0.00928 \$0.05125 1.05	2,246,976 506,329 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 \$0.00867 \$0.04335 \$0.02685 \$0.11527	\$0.02893 \$0.002893 \$0.00275 \$0.00375 \$0.00375 \$0.4152 \$0.40075 \$0.40075 \$0.40075 \$0.40075
736 737 738 739 740 741 742 743 744 745 749 750 751 752 753 754 755 756 757 758 760 761 762 763 764 765 766 767 768 769 770 771 772	Functional Cost Components at Proposed Return by Schedule 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 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	\$0.03889 \$0.03889 \$0.02498 \$0.02498 \$0.02498 \$0.02355 \$0.092989 \$0.02506 \$0	\$0.04104 \$0.04104 \$0.03377 \$0.03131 \$0.11826 \$2,508,434 15,497,881 43,130,616 40,064,038 151,200,969 \$0.01210 \$0.03367 \$0.03128 \$0.04099 \$0.01210 \$0.03367 \$0.03128 \$0.11804	17,059,559 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 0.98 768,002	22,617,128 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 \$0.0999 0.97	\$0.03490 \$0.00779 \$0.00184 \$0.00755 \$0.00702 \$0.01184 \$0.06155 \$12,226,838 2,773,787 2,495,500 4,140,011 21,636,137 \$0.00707 \$0.00702 \$0.0	12,958,096 2,923,078 389,852 3,507,974 19,778,999 \$0.03521 \$0.00794 \$0.00953 \$0.05375 12,488,856 2,602,429 354,095 3,413,679 18,859,060 \$0.03394 \$0.00707 \$0.00096 \$0.00928 \$0.05125 1.04 -820,999	2,246,976 506,329 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 \$0.02635 \$0.11527 0.96 0.94	\$0.02893 \$0.002893 \$0.00275 \$0.00346 \$0.40075 \$0.40075 \$0.27561 \$0.09346 \$0.40075 \$0.40075 \$0.2819 \$0.00254 \$0.
736 737 738 740 741 742 743 744 745 749 750 761 762 763 764 765 766 767 768 769 770 771 772 773	Functional Cost Components at Proposed Return by Schedule 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 Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Melded Rates Revenue to Cost Ratio at Proposed Rates Current Revenue to Proposed Cost Ratio	\$0.03889 \$0.03889 \$0.01057 \$0.02355 \$0.02355 \$0.02355 \$0.02355 \$0.0292,989 \$0.02355 \$0.02355 \$0.02355 \$0.02355 \$0.02355 \$0.02355 \$0.02355 \$0.02355 \$0.02355 \$0.02355 \$0.02355 \$0.02355 \$0.02355 \$0.02355 \$0.02355 \$0.02355 \$0.02355	\$0.04104 \$0.04104 \$0.01214 \$0.03377 \$0.04099 \$0.04099 \$0.04099 \$0.04099 \$0.01210 \$0.03369 \$0.04099 \$0.04099 \$0.04099 \$0.01210 \$0.03128 \$0.01804	17,059,559 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 0.99 0.98	22,617,128 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	\$0.03490 \$0.003490 \$0.00779 \$0.00184 \$0.00184 \$0.00179 \$0.00184 \$0.06155 \$0.0184 \$0.06155 \$0.0184 \$0.06155 \$0.00184 \$0.06155 \$0.00184 \$0.0	12,958,096 2,923,078 389,852 3,507,974 19,778,999 \$0.03521 \$0.00794 \$0.00953 \$0.05375 12,488,856 2,602,429 354,095 3,413,679 18,859,060 \$0.00394 \$0.00707 \$0.00096 \$0.00928 \$0.05125 1.04	2,246,976 506,329 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 \$0.04355 \$0.02685 \$0.11527 0.96 0.94	\$0.02893 \$0.00255 \$0.40075 \$0.02893 \$0.00275 \$0.40075 \$0.40075 \$0.40075 \$0.9346 \$0.40075 \$0.9346 \$0.40075 \$0.9346 \$0.40075 \$0.9346 \$0.40075 \$0.9346 \$0.40075 \$0.9346 \$0.40075 \$0.9346 \$0.40075 \$0.9346 \$0.40075 \$0.9346 \$0.40075 \$0.9346 \$0.40075 \$0.9346 \$0.9

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

1	n	\mathbf{a}
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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 B	Expenses	1.0038

APPENDIX D

Avista Utilities

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

			TOTAL		GENERAL SERVICE HEDULE 101		GE GENERAL SERVICE CH. 111/112	OTHER SERVICE SCHEDULES
1	Total Staff Adjusted Normalized Test Year Revenue	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
4	Normalized Therms (Test Year)		152,703,975		69,479,506		26,075,117	57,149,351
5	WACOG Rate Embedded in Base Rates		\$ -	\$	-	\$	-	\$ -
6	Variable Gas Cost Revenue (Ln 4 * Ln 5)		\$ -	\$	-	\$	-	\$ -
6A	Fixed Production and Underground Storage Rate per Therm	(New Customers Only)		\$	0.02717	\$	0.02722	
6B	Fixed Production and Underground Storage	(New Customers Only)	\$ 2,675,748	\$	1,887,474	\$	709,888	\$ 78,386
7	Subtotal (Ln 3 - Ln 6)	(Test Year Customers)	\$ 46,810,000	\$	39,382,000	\$	7,428,000	Excluded From
7A	Subtotal (Ln 3 - Ln 6 - Ln 6B)	(New Customers)	\$ 44,212,638	\$	37,494,526	\$	6,718,112	Fixed Cost Adjustment
8	Customer Bills (Test Year)		1,098,416		1,079,689		18,727	
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	sidential	Non-	Residential Group	
12	Average Number of Customers (Line 8 / 12)				89,974	1.011	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	N	Non-Residential Schedules*
	(a)	(b)		(c)		(d)
1	Existing Customer FCA 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
1	<u>New Customer FCA</u> Fixed Cost Adjustment Revenue	Page 1	\$	21,299,191	\$	5,187,367
2	Test Year Number of Customers	Revenue Data		89,974		1,561
3	Fixed Cost Adjustment Revenue Per Customer	(1)/(2)	\$	236.73	\$	3,323.99

^{*} Schedules 111 and 112.

Avista Utilities

Natural Gas Fixed Cost Adjustment Mechanism (Idaho)

Development of Monthly Fixed Cost Adjustment Revenue Per Customer - Natural Gas

AVU-G-23-01 Year 1 Rates Effective 09/01/2023

Line		Source	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)	(o)
1	Natural Gas Sales	(b)	(c)	(a)	(e)	(1)	(g)	(n)	(1)	(1)	(K)	(1)	(m)	(n)	(0)
2	Residential														
3	- Weather-Normalized Therm Delivery Volume	Monthly Test Year	11,862,704	10,219,496	8,189,416	5,448,587	2,942,730	1,839,032	1,125,309	1,101,090	1,832,769	4,879,271	8,756,659	11,282,443	69,479,506
4	- % of Annual Total	% of Total	17.07%		11.79%	7.84%	4.24%	2.65%	1.62%	1.58%	2.64%	7.02%	12.60%	16.24%	100.00%
5	70 017 Illinuii 10 iii	70 01 10111	17.077		11.7,7,0	7.0170	1.2170	2.0370	1.0270	1.5070	2.0170	7.0270	12.0070	10.2170	100.0070
6	Non-Residential Sales*														
7	- Weather-Normalized Therm Delivery Volume	Monthly Test Year	3,397,639	3,342,543	2,918,907	2,035,583	1,614,649	1,249,172	995,083	1,077,643	1,287,925	1,996,035	2,728,339	3,431,600	26,075,117
8	- % of Annual Total	% of Total	13.03%	6 12.82%	11.19%	7.81%	6.19%	4.79%	3.82%	4.13%	4.94%	7.65%	10.46%	13.16%	100.00%
9															
10															
11	Monthly Fixed Cost Adjustment Revenue Per Customer ("F	RPC")													
12	For Test Year Existing Customers														
13	Residential														
14	- Allowed Fixed Cost Adj. Revenue per Customer	Page 2													\$ 257.70
15	- Allowed Monthly Fixed Cost Adj. Revenue per Customer	(4) x (14)	\$ 44.00	\$ 37.90	\$ 30.37	\$ 20.21	\$ 10.91 \$	\$ 6.82	\$ 4.17 5	\$ 4.08 5	\$ 6.80	\$ 18.10	\$ 32.48	\$ 41.85	\$ 257.70
16															
17	Non-Residential Sales*														
18	- Allowed Fixed Cost Adj. Revenue per Customer	Page 2													\$ 3,778.88
19	- Allowed Monthly Fixed Cost Adj. Revenue per Customer	(8) x (18)	\$ 492.40	\$ 484.41	\$ 423.02	\$ 295.00	\$ 234.00 \$	\$ 181.03	\$ 144.21 5	\$ 156.18 5	\$ 186.65	\$ 289.27	\$ 395.40	\$ 497.32	\$ 3,778.88
20															
21															
22	For New Customers														
23	Residential														
24	- Allowed Fixed Cost Adj. Revenue per Customer	Page 2													\$ 236.73
25	- Allowed Monthly Fixed Cost Adj. Revenue per Customer	(4) x (24)	\$ 40.42	\$ 34.82	\$ 27.90	\$ 18.56	\$ 10.03 \$	\$ 6.27	\$ 3.83	\$ 3.75 \$	\$ 6.24	\$ 16.62	\$ 29.84	\$ 38.44	\$ 236.73
26	W . D . I . I . I . I														
27	Non-Residential Sales*	D 2													6 2 222 00
28	- Allowed Fixed Cost Adj. Revenue per Customer	Page 2	\$ 433.12	\$ 426.10	\$ 372.09	\$ 259.49	\$ 205.83 \$	§ 159.24 S	\$ 126.85 S	\$ 137.38 S	\$ 164.18	\$ 254.45	\$ 347.80	\$ 437.45	\$ 3,323.99 \$ 3,323.99
29	- Allowed Monthly Fixed Cost Adj. Revenue per Customer	(8) x (28)	\$ 433.12	3 420.10	\$ 372.09	\$ 239.49	a 203.63 a	, 139.24	\$ 120.65	\$ 157.56	3 104.16	\$ 234.43	347.60	\$ 437.43	\$ 3,323.99
	* Schedules 111 and 112.														
30	Normalized Test Year Usage														
31	Small Service Schedule 101		11,862,704	10,219,496	8,189,416	5,448,587	2,942,730	1,839,032	1,125,309	1,101,090	1,832,769	4,879,271	8,756,659	11,282,443	69,479,506
32	Large Service Schedule 111/112		3,397,639	3,342,543	2,918,907	2,035,583	1,614,649	1,249,172	995,083	1,077,643	1,287,925	1,996,035	2,728,339	3,431,600	26,075,117
33	Interrupt Service Schedule 131/132		3,397,039	3,342,343	2,910,907	2,033,363	1,014,049	1,249,172	993,063	1,077,043	1,267,923	1,990,033	2,720,339	3,431,000	20,073,117
34	Transport Service Schedule 146		351,361	263,896	319,671	325,106	366,317	327,787	390,472	245,989	301,343	312,556	377,238	340,512	3,922,248
35	Special Contract Transport		6.591,423	4,425,872	3,563,594	3,690,060	3,429,985	4.475,352	3,603,294	3,200,132	4,304,912	4.815.603	4.971.478	6,155,398	53,227,103
36	Total Normalized Test Year Usage		22,203,127	18,251,806	14,991,588	11,499,336	8,353,680	7,891,342	6,114,158	5,624,854	7,726,949	12,003,466	16,833,714	21,209,953	152,703,975
37	Tom Tommized Test Test Ostage		22,200,127	10,231,000	17,771,500	,-,,,,,,,	0,555,000	,,071,372	0,117,130	2,024,034	,,120,749	12,005,100	10,033,714	21,207,733	.52,105,775
38															
39	Normalized Test Year Customer Bills														
40	Small Service Schedule 101		90,226	90,186	91,225	90,163	90,894	91,039	88,760	88,922	89,176	89,465	89,735	89,898	1,079,689
41	Large Service Schedule 111/112		1,556		1,585	1,549	1,567	1,572	1,554	1,573	1,549	1,554	1,550	1,557	18,727
42	Interrupt Service Schedule 131/132		-	-	-	-	-	-	-	-	-	-	-	-	
43	Transport Service Schedule 146		6	6	6	6	6	6	6	6	6	6	6	6	72
44	Special Contract Transport		2	2	2	2	2	2	2	2	2	2	2	2	24
45	Total Normalized Test Year Customer Bills		91,790	91,755	92,818	91,720	92,469	92,619	90,322	90,503	90,733	91,027	91,293	91,463	1,098,512
46															
47															
48	Test Year Average Usage per Customer														
															771
49	Residential		131	113	90	60	32	20	13	12	21	55	98	126	771

Natural Gas Utility

Summary by Function with Margin Analysis Idaho Jurisdiction Company RY1 Settlement Case For the Year Ended June 30, 2022 (f) (g) (h) (j) (k) Large Firm Residential Interrupt Transport System Service Service Service Service Line Description Total Sch 101 Sch 111/112 Sch 131/132 Sch 146 **Functional Cost Components at Current Rates** 0 Production 313.033 225.723 84.712 2 598 2 **Underground Storage** 2.278.333 1,577,370 625.175 0 75.788 24,052,494 3 Distribution 29,204,324 4,847,241 0 304.589 14,262,310 12,273,327 1.870.597 118,386 46,058,000 Total Current Rate Revenue 38.128.913 7.427.726 (0) 501.362 5 6 Exclude Cost of Gas w / Revenue Exp. 0 46.058.000 38.128.913 7.427.726 501.362 **Total Margin Revenue at Current Rates** (0) Margin per Therm at Current Rates 8 Production \$0.00315 \$0.00325 \$0.00325 \$0.00324 \$0,00066 9 **Underground Storage** \$0.02290 \$0.02270 \$0.02398 \$0.00000 \$0.01932 10 Distribution \$0.29358 \$0.34618 \$0.18590 -\$0.01195 \$0.07766 \$0.03018 11 Common \$0.14337 \$0.17665 \$0.07174 \$0.00872 \$0.54878 12 Total Current Margin Melded Rate per Therm \$0.46300 \$0.28486 \$0.00000 \$0.12783 Functional Cost Components at Uniform Current Return 13 313.033 225.723 84.712 0 2.598 Underground Storage 2,224,753 1,653,343 517,529 0 53,881 14 15 Distribution 29,255,350 25,025,226 4,014,021 0 216,103 16 14,264,864 12,351,888 1,802,201 0 110,774 17 **Total Uniform Current Cost** 46,058,000 39,256,180 6,418,464 0 383,356 Exclude Cost of Gas w / Revenue Exp. 0 18 19 **Total Uniform Current Margin** 46.058.000 39.256.180 6,418,464 0 383.356 Margin per Therm at Uniform Current Return 20 \$0.00315 \$0.00325 \$0.00325 \$0.00324 \$0.00066 Production \$0.00000 Underground Storage \$0.02236 \$0.02380 \$0.01985 \$0.01374 21 22 Distribution \$0.29409 \$0.36018 \$0.15394 \$0.01673 \$0.05510 \$0.01161 \$0.02824 23 \$0.14340 \$0.17778 \$0.06912 Common Total Current Uniform Margin Melded Rate per Therm \$0.46300 \$0.56500 \$0.24615 \$0.03157 \$0.09774 24 Margin to Cost Ratio at Current Rates 25 1.00 0.97 1.16 0.00 1.31 **Functional Cost Components at Proposed Rates** 26 Production 313.032 225,722 84,712 0 2,598 27 Underground Storage 2.362.715 1,661,752 625,176 0 75,788 Distribution 28 30.284.718 25.132.884 4 847 245 0 304,590 14.349.534 12,360,554 29 Common 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 n n 32 **Total Margin Revenue at Proposed Rates** 47,310,000 39,380,913 7,427,726 (0) 501,362 Margin per Therm at Proposed Rates 33 Production \$0.00315 \$0.00325 \$0.00325 \$0.00324 \$0.00066 34 **Underground Storage** \$0.02375 \$0.02392 \$0.02398 \$0.00000 \$0.01932 \$0.07766 35 Distribution \$0.30444 \$0.36173 \$0.18590 -\$0.01195 \$0.14425 \$0.17790 \$0.07174 \$0.00872 \$0.03018 36 37 Total Proposed Margin Melded Rate per Therm \$0.47559 \$0.56680 \$0.28486 (\$0.00000)\$0.12783 **Functional Cost Components at Uniform Proposed Return** 0 38 Production 313.032 225,722 84.712 2,598 39 **Underground Storage** 2,318,622 1,723,102 539,366 0 56,154 30.326.715 40 Distribution 25.918.389 4.183.041 0 225.286 41 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 47,310,000 395.602 44 Total Uniform Proposed Margin 40,291,208 6,623,189 0 Margin per Therm at Uniform Proposed Return 45 Production \$0.00315 \$0.00325 \$0.00325 \$0.00325 \$0.00066 46 **Underground Storage** \$0.02331 \$0.02480 \$0.02069 \$0.00000 \$0.01432 47 Distribution \$0.30486 \$0.37304 \$0.16042 \$0.01743 \$0.05744 \$0.17882 \$0.06965 \$0.01168 \$0.02844 48 \$0.14427 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 **Current Margin to Proposed Cost Ratio** 0.97 0.95 1.12 0.00 1.27

AVU-G-23-01

AVISTA UTILITIES

AVISTA UTILITIES

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

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

APPENDIX E

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

			TOTAL		GENERAL SERVICE HEDULE 101		RGE GENERAL SERVICE SCH. 111/112		OTHER SERVICE SCHEDULES
1	Total Staff Adjusted Normalized Test Year Revenue		\$ 46,159,000	\$	38,130,000	\$	7,428,000	\$	601,000
2	Settlement Revenue Change (RY1)		\$ 1,252,000	\$	1,252,000	\$	-	\$	-
3	Settlement Revenue Change (RY2)		\$ 3,000		3,000		-	\$	-
4	Total Base Rate Revenue (September 1, 2024)		\$ 47,414,000	\$	39,385,000	\$	7,428,000	\$	601,000
5	Normalized Therms (Test Year)		152,703,975		69,479,506		26,075,117		57,149,351
6	WACOG Rate Embedded in Base Rates		\$ -	\$	-	\$	-	\$	-
7	Variable Gas Cost Revenue (Ln 5 * Ln 6)		\$ -	\$	-	\$	-	\$	-
8A	Fixed Production and Underground Storage 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		
11	Settlement Fixed Charges			\$	20.00	\$	71.21		
12	Fixed Charge Revenue (Ln 10 * Ln 11)		\$ 22,927,330	\$	21,593,780	\$	1,333,550		
13	Fixed Cost Adjustment Revenue (Ln 9 - Ln 12)	(Test Year Customers)	\$ 23,885,670	\$	17,791,220	\$	6,094,450		
13A	Fixed Cost Adjustment Revenue (Ln 9A - Ln 12)	(New Customers)	\$ 21,308,690	\$	15,920,795	\$	5,387,895		
				Res	sidential	No	n-Residential Group)	
14	Average Number of Customers (Line 10 / 12)				89,974		1,561		
15	Annual Therms				69,479,506		26,075,117		
16	Basic Charge Revenues				21,593,780		1,333,550		
17	Customer Bills				1,079,689		18,727		
18	Average Basic Charge				\$20.00		\$71.21		

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

Line No.		Source]	Residential	N	Ion-Residential Schedules*
		(b)		(c)		(d)
1	Existing Customer FCA 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
1	New Customer FCA Fixed Cost Adjustment Revenue	Page 1	\$	15,920,795	\$	5,387,895
2	Test Year Number of Customers	Revenue Data		89,974		1,561
3	Fixed Cost Adjustment Revenue Per Customer	(1)/(2)	\$	176.95	\$	3,452.49

^{*} Schedules 111 and 112.

Avista Utilities

Natural Gas Fixed Cost Adjustment Mechanism (Idaho)

Development of Monthly Fixed Cost Adjustment Revenue Per Customer - Natural Gas

AVU-G-23-01 Year 2 Rates Effective 09/01/2024

Line No.		Source		Jan		Feb	Mar		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
110.	(a)	(b)		(c)		(d)	(e)		(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)	(o)
1	Natural Gas Sales	(-)		(-)		(-)	(-)		(-)	(8)	()	(-)	0)	()	(-)	()	()	(-)
2	Residential																	
3	- Weather-Normalized Therm Delivery Volume	Monthly Test Year	1	1,862,704	10),219,496	8,189	,416	5,448,587	2,942,730	1,839,032	1,125,309	1,101,090	1,832,769	4,879,271	8,756,659	11,282,443	69,479,506
4	- % of Annual Total	% of Total		17.07%	•	14.71%	11	.79%	7.84%	4.24%	2.65%	1.62%	1.58%	2.64%	7.02%	12.60%	16.24%	100.00%
5 6	Non-Residential Sales*																	
7	- Weather-Normalized Therm Delivery Volume	Monthly Test Year	3	3,397,639	3	3,342,543	2,918	,907	2,035,583	1,614,649	1,249,172	995,083	1,077,643	1,287,925	1,996,035	2,728,339	3,431,600	26,075,117
8	- % of Annual Total	% of Total		13.03%	,	12.82%	11	.19%	7.81%	6.19%	4.79%	3.82%	4.13%	4.94%	7.65%	10.46%	13.16%	100.00%
9																		
10																		
	Monthly Fixed Cost Adjustment Revenue Per Customer ("R	PC")																
12	For Test Year Existing Customers																	
	Residential																	
14	- 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	\$ 2	3.31 \$	15.51 \$	8.38 \$	5.23	\$ 3.20	\$ 3.13	\$ 5.22	\$ 13.89	\$ 24.92	\$ 32.11	\$ 197.74
16	N B '1 - 10 1 *																	
17 18	Non-Residential Sales*	D 2																\$ 3,905.24
18	Allowed Fixed Cost Adj. Revenue per Customer Allowed Monthly Fixed Cost Adj. Revenue per Customer	Page 2 (8) x (18)	\$	508,86	s	500.61	\$ 43	7.16 \$	304.87 \$	241.82 \$	187.09	s 149.03	\$ 161.40	\$ 192.89	\$ 298.94	\$ 408.62	\$ 513.95	\$ 3,905.24 \$ 3,905.24
9	- Anowed Monthly Fixed Cost Adj. Revenue per Customer	(0) X (10)	3	200.60	3	300.01	o 43	/.10 3	304.6/ 3	241.02 3	167.09	a 149.03	o 101.40	o 192.89	a 290.94	a 400.02	o 313.93	o 5,905.24
20																		
22	For New Customers																	
	Residential																	
4	- 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	s	26.03	\$ 2	0.86 \$	13.88 \$	7.49 \$	4.68	\$ 2.87	\$ 2.80	\$ 4.67	\$ 12.43	\$ 22.30		
6		(- / (= - /	-		-								00					
	Non-Residential Sales*																	
28	- Allowed Fixed Cost Adj. Revenue per Customer	Page 2																\$ 3,452.49
29	- Allowed Monthly Fixed Cost Adj. Revenue per Customer	(8) x (28)	\$	449.87	S	442.57	\$ 38	6.48 \$	269.52	213.79 \$	165.40	\$ 131.75	\$ 142.69	\$ 170.53	\$ 264.29	\$ 361.25	\$ 454.36	\$ 3,452.49
	* Schedules 111 and 112.																	
30	Normalized Test Year Usage																	
31	Small Service Schedule 101		11	,862,704	10	219,496	8,189,	416	5,448,587	2,942,730	1,839,032	1,125,309	1,101,090	1,832,769	4,879,271	8,756,659	11,282,443	69,479,506
2	Large Service Schedule 111/112			,397,639		,342,543	2,918,		2,035,583	1,614,649	1,839,032	995,083	1,077,643	1,832,769	1,996,035	2,728,339	3,431,600	26,075,117
3	Interrupt Service Schedule 131/132		,	,397,039	3	,342,343		-	2,033,363	1,014,049	1,249,172	993,063	1,077,043	1,207,923	1,990,033	2,720,339	3,431,000	20,073,117
4	Transport Service Schedule 146			351,361		263,896	319.		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			.591,423		.425,872	3,563.		3,690,060	3,429,985	4,475,352	3,603,294	3,200,132	4,304,912	4.815.603	4,971,478	6,155,398	53,227,103
	Total Normalized Test Year Usage			,203,127		251,806	14,991,		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				,,/	10	,,000	,//1,		-, -, -, , , , , , , , , , , , , , , ,	-,,000	.,	.,,	2,021,001	.,. 20,7 .7	,,100	,,,, • •	,,,,,,,	,. ,,,,,,
8																		
	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
12	Interrupt Service Schedule 131/132			-		-		-	-	-	-	-	-	-	-	-	-	-
13	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
16																		
17																		
	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

Natural Gas Utility

Summary by Function with Margin Analysis Idaho Jurisdiction Company RY2 Settlement Case For the Year Ended June 30, 2022 (f) (g) (h) (j) (k) Large Firm Residential Interrupt Transport System Service Service Service Service Line Description Total Sch 101 Sch 111/112 Sch 131/132 Sch 146 **Functional Cost Components at Current Rates** 0 Production 315.047 227.175 85.257 2 615 2 **Underground Storage** 2,255,920 1,559,016 621,300 0 75.605 29,132.364 3 Distribution 23.982.255 4,845,325 0 304.784 14,354,670 12,360,468 1,875,843 0 118,359 Total Current Rate Revenue 46.058.000 38.128.913 7.427.726 501.362 5 0 6 Exclude Cost of Gas w / Revenue Exp. 0 46.058.000 38.128.913 7.427.726 501.362 **Total Margin Revenue at Current Rates** 0 Margin per Therm at Current Rates 8 Production \$0.00317 \$0.00327 \$0.00327 \$0.00326 \$0,00067 9 **Underground Storage** \$0.02268 \$0.02244 \$0.02383 \$0.00000 \$0.01928 10 Distribution \$0.29286 \$0.34517 \$0.18582 -\$0.01207 \$0.07771 11 Common \$0.14430 \$0.17790 \$0.07194 \$0.00881 \$0.03018 \$0.54878 12 Total Current Margin Melded Rate per Therm \$0.46300 \$0.28486 \$0.00000 \$0.12783 Functional Cost Components at Uniform Current Return 13 315.047 227.175 85.257 0 2.615 Underground Storage 2,201,549 1,636,098 512,132 0 53,319 14 15 Distribution 29,184,422 24,974,428 3,995,492 0 214,501 16 14,356,983 12,438,547 1,807,659 0 110,777 17 **Total Uniform Current Cost** 46,058,000 39,276,248 6,400,540 0 381,212 Exclude Cost of Gas w / Revenue Exp. 0 18 19 **Total Uniform Current Margin** 46.058.000 39.276.248 6,400,540 0 381.212 Margin per Therm at Uniform Current Return 20 \$0.00317 \$0.00327 \$0.00327 \$0.00326 \$0.00067 Production Underground Storage \$0.02213 \$0.02355 \$0.01964 \$0.00000 \$0.01359 21 22 Distribution \$0.29338 \$0.35945 \$0.15323 \$0.01666 \$0.05469 \$0.01164 \$0.02824 23 \$0.14432 \$0.17902 \$0.06933 Common 24 Total Current Uniform Margin Melded Rate per Therm \$0.46300 \$0.56529 \$0.24547 \$0.03156 \$0.09719 Margin to Cost Ratio at Current Rates 25 1.00 0.97 1.16 0.00 1.32 **Functional Cost Components at Proposed Rates** 26 Production 315,052 227,179 85,258 0 2.615 27 Underground Storage 2,340,148 1,643,247 621,297 0 75,604 Distribution 28 30.216.594 25.066.509 4,845,302 0 304,782 1.875.868 29 Common 14,440,206 12.445.978 0 118,360 30 **Total Proposed Rate Revenue** 47,312,000 39,382,913 7,427,726 0 501,362 31 Exclude Cost of Gas w / Revenue Exp n 0 **Total Margin Revenue at Proposed Rates** 47,312,000 39,382,913 7,427,726 0 501,362 Margin per Therm at Proposed Rates 33 Production \$0.00317 \$0.00327 \$0.00327 \$0.00326 \$0.00067 34 **Underground Storage** \$0.02352 \$0.02365 \$0.02383 \$0.00000 \$0.01928 \$0.07771 35 Distribution \$0.30375 \$0.36078 \$0.18582 -\$0.01207 \$0.14516 \$0.17913 \$0.07194 \$0.00881 \$0.03018 36 37 Total Proposed Margin Melded Rate per Therm \$0.47561 \$0.56683 \$0.28486 \$0.00000 \$0.12783 Functional Cost Components at Uniform Proposed Return 227.179 0 38 Production 315,052 85,258 2,615 39 Underground Storage 2,295,242 1,705,727 533,927 0 55,588 30.259.590 4,165,161 40 Distribution 25.870.735 0 223.694 41 14,442,116 12,509,267 1,821,299 0 111,550 42 Total Uniform Proposed Cost 47.312.000 40,312,908 6,605,645 0 393.447 43 Exclude Cost of Gas w / Revenue Exp. 0 47,312,000 393.447 44 Total Uniform Proposed Margin 40,312,908 6,605,645 0 Margin per Therm at Uniform Proposed Return 45 Production \$0.00317 \$0.00327 \$0.00327 \$0.00327 \$0.00067 46 **Underground Storage** \$0.02307 \$0.02455 \$0.02048 \$0.00000 \$0.01417 47 Distribution \$0.30419 \$0.37235 \$0.15974 \$0.01737 \$0.05703 \$0.14518 \$0.18004 \$0.06985 \$0.01171 \$0.02844 48 49 Total Proposed Uniform Margin Melded Rate per Therm \$0.47561 \$0.58021 \$0.25333 \$0.03234 \$0.10031 50 Margin to Cost Ratio at Proposed Rates 1.00 0.98 1.12 0.00 1.27 **Current Margin to Proposed Cost Ratio** 0.97 0.95 1.12 0.00 1.27

AVU-G-23-01

AVISTA UTILITIES

AVISTA UTILITIES

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

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

APPENDIX F

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

Effective September 1, 2023

Line	Type of	Schedule	Base Tariff Revenue Under Present	Percentage of	Settlement Rate Spread Allocation	Base Tariff Revenue Under Proposed	Base Tariff Percent	Total Billed Revenue at Present	Total General	Percent Increase on Billed GRC	Total Billed Revenue at Proposed	Percent Increase on Billed
No.	Service	Number	Rates	Base Increase	Increase	Rates	Increase	Rates(1)	Increase	Revenue	Rates	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>	\$4,160	<u>2.9%</u>	\$3,992	<u>\$117</u>	2.9%	\$4,109	<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	\$4,160	30.0%	<u>\$18</u>	<u>\$4,178</u>	0.4%	\$4,109	<u>\$18</u>	0.4%	\$4,127	0.4%
8	Total		\$297,788		\$4,305	\$302,094	1.4%	\$277,414	\$4,305	1.6%	\$281,719	1.6%

Appendix F Page 1 of 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
	Base Tariff	Present	Present	Rate	Billing	Base Tariff
	Sch. Rate	Other Adj.(1)	Billing Rate	Inc/(Decr)	Rate	<u>Rate</u>
(a)	(b)	(c)	(d)	(e)	(f)	(g)
Residential Service - Schedule						
Basic Charge	\$7.00		\$7.00	\$8.00	\$15.00	\$15.00
Energy Charge:	•		•			
First 600 kWhs	\$0.09234	(\$0.01146)	\$0.08088	\$0.00222	\$0.08310	\$0.09456
All over 600 kWhs	\$0.10378	(\$0.01243)	\$0.09135	\$0.00250	\$0.09385	\$0.10628
Company Compiess Cohodule 44						
General Services - Schedule 11	\$15.00		¢15.00	¢2.00	¢40.00	¢49.00
Basic Charge Energy Charge:	φ15.00		\$15.00	\$3.00	\$18.00	\$18.00
First 3,650 kWhs	\$0.09293	(\$0.00458)	\$0.08835	\$0.00057	\$0.08892	\$0.09350
All over 3,650 kWhs	\$0.09293	(\$0.00438)	\$0.06296	\$0.0003 <i>1</i> \$0.00041	\$0.06337	\$0.09350 \$0.06554
Demand Charge:	φυ.υυσ τσ	(Φ0.00217)	\$0.00290	φυ.υυυ4 1	φυ.υυσσ1	φ 0.00 334
20 kW or less	no charge		no charge	no charge		no charge
Over 20 kW	\$6.00/kW		\$6.00/kW	\$0.50/kW	\$6.50/kW	\$6.50/kW
0 V C I 20 K V V	ψο.σο/κνν		φο.σο/κνν	ψο.σο/κνν	ψο.οο/κνν	ψο.σο/κνν
Large General Service - Schedu	le 21					
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	<u>chedule 25</u>					
Energy Charge:	•					
First 500,000 kWhs	\$0.05693	(\$0.00331)	\$0.05362	\$0.00045	\$0.05407	\$0.05738
All over 500,000 kWhs	\$0.04769	(\$0.00229)	\$0.04540	\$0.00038	\$0.04578	\$0.04807
Demand Charge:	0.1.1.000		* 4 4 6 6 6	***	***	
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	Ф 7 40 000	\$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:	ψο.ο .Σ. ο	(φο.σστ ισ)	ψο.σ 112σ	ψοισσο11	ψοιο	ψοιο 1200
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) &}lt;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.

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ATTACHMENT 1 AVISTA UTILITIES

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

Effective September 1, 2024

=ootivo ooptoiiisoi ii	, _0			General	Proposed	Proposed
(a) Residential Service - Schedule	(b)	Present Other Adj.(1) (c)	Present Billing Rate (d)	Rate Inc/(Decr) (e)	Billing Rate (f)	Base Tariff Rate (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:		(*)				
First 3,650 kWhs	\$0.09350	(\$0.00458)	\$0.08892	(\$0.00139)	\$0.08753	\$0.09211
All over 3,650 kWhs	\$0.06554	(\$0.00217)	\$0.06337	(\$0.00096)	\$0.06241	\$0.06458
Demand Charge: 20 kW or less	no charge		no chargo	no oborgo		no oborgo
Over 20 kW	\$6.50/kW		no charge \$6.50/kW	no charge \$0.50/kW	\$7.00/kW	no charge \$7.00/kW
Over 20 kw	φυ.συ/κνν		φ0.50/Κ۷۷	φυ.50/Κ۷۷	φ7.00/Κ۷۷	φ1.00/ΚΨ
Large General Service - Schedu	le 21					
Energy Charge:						
First 250,000 kWhs	\$0.07135	(\$0.00288)	\$0.06847	\$0.00035	\$0.06882	\$0.07170
All over 2 (2) Includes all presen	\$0.06012	(\$0.00184)	\$0.05828	\$0.00030	\$0.05858	\$0.06042
Demand Charge:						
50 kW or less	\$500.00		\$500.00	\$25.00	\$525.00	\$525.00
Over 50 kW	\$6.50/kW		\$6.50/kW	\$0.50/kW	\$7.00/kW	\$7.00/kW
Primary Voltage Discount	\$0.30/kW		\$0.30/kW	\$0.10/kW	\$0.40/kW	\$0.40/kW
Extra Large General Service - S	chedule 25					
Energy Charge:						
First 500,000 kWhs	\$0.05738	(\$0.00331)	\$0.05407	(\$0.00049)	\$0.05358	\$0.05689
All over 500,000 kWhs	\$0.04807	(\$0.00229)	\$0.04578	(\$0.00041)	\$0.04537	\$0.04766
Demand Charge:		,		,		
3,000 kva or less	\$16,000		\$16,000	\$1,000	\$17,000	\$17,000
Over 3,000 kva	\$5.75/kva		\$5.75/kva	\$0.50/kva	\$6.25/kva	\$6.25/kva
Primary Volt. Discount	\$0.30/kW		\$0.30/kW	\$0.10/kW	\$0.40/kW	\$0.40/kW
Annual Minimum	Present:	\$776,630			\$783,640	
Clearwater - Schedule 25P						
Energy Charge:	A	(00.004.45)	*	(44 444		44.44.
Block 1 Retail kWhs	\$0.04290	(\$0.00145)	\$0.04145	(\$0.00037)	\$0.04108	\$0.04253
Demand Charge:	040.000		# 40.000	44.000	0.47.000	047.000
3,000 kva or less	\$16,000		\$16,000	\$1,000	\$17,000	\$17,000
3,000 - 55,000 kva Over 55,000 kva	\$5.75/kva		\$5.75/kva	\$0.50/kva	\$6.25/kva	\$6.25/kva
,	\$3.00/kva		\$3.00/kva	¢0.10/k/M	\$3.00/kva \$0.40/kW	\$3.00/kva
Primary Volt. Discount Annual Minimum	\$0.30/kW Present:	\$663,900	\$0.30/kW	\$0.10/kW	\$0.40/KVV \$671,830	\$0.40/kW
Allinda IVIII III IIIII	FIESEIII.	φυυ3,900			φυτ 1,030	
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) &}lt;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

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

Effective September 1, 2024

			Base Tariff		Base Tariff	Base	Total Billed		Total Billed	Percent
			Distribution Revenue	Proposed	Distribution Revenue	Tariff	Revenue	Total	Revenue	Increase on
Line	Type of	Schedule	Under Present	General	Under Proposed	Percent	at Present	General	at Proposed	Billed GRC
<u>No.</u>	<u>Service</u>	<u>Number</u>	<u>Rates (1)</u>	<u>Increase</u>	<u>Rates</u>	<u>Increase</u>	<u>Rates (2)</u>	<u>Increase</u>	<u>Rates (2)</u>	Revenue
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(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>	0.0%
6	Total		\$47,411	\$3	\$47,414	0.0%	\$105,956	\$3	\$105,959	0.0%

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

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⁽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

Type of Service (a)	Present Base Distribution Rate (b)	Present Schedule 172 (c)	Revised Base Rates (d)	Present Billing Rate Adj.(1) (e)	Present Billing Rate (f)	General Rate Inc/(Decr) (g)	Proposed Billing <u>Rate</u> (h)	Proposed Base Distribution Rate (i)
General Service - Schedule 101 Basic Charge	\$7.00				\$7.00	\$8.00	\$15.00	\$15.00
Usage Charge:						•		
All therms	\$0.44001	\$0.00000	\$0.44001	\$0.59787	\$1.03788	(\$0.10630)	\$0.93158	\$0.33371
Large General Service - Schedu Usage Charge:	ıle 111							
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:	<u>: 131</u>							
All Therms	\$0.20379	\$0.00000	\$0.20379	\$0.36885	\$0.57264		\$0.57264	\$0.20379
Transportation Service - Sched	ulo 1 <i>1</i> 6							
Basic Charge Usage Charge:	\$300.00				\$300.00		\$300.00	\$300.00
All Therms	\$0.12232	\$0.00000	\$0.12232	(\$0.00365)	\$0.11867		\$0.11867	\$0.12232

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

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ATTACHMENT 1 AVISTA UTILITIES

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

Effective September 1, 2024

<u>Type of Service</u> (a)	Present Base Distribution Rate (b)	Present Schedule 172 (c)	Revised Base Rates (d)	Present Billing Rate Adj.(1) (e)	Present Billing Rate (f)	General Rate Inc/(Decr) (g)	Proposed Billing <u>Rate</u> (h)	Proposed Base Distribution Rate (i)
General Service - Schedule 101 Basic Charge	\$15.00				\$15.00	\$5.00	\$20.00	\$20.00
Usage Charge:	ψ.σ.σσ				ψ.σ.σσ	40.00	4_0.00	4_0.00
All therms	\$0.33371	\$0.00000	\$0.33371	\$0.59787	\$0.93158	(\$0.07766)	\$0.85392	\$0.25605
Large General Service - Schedu Usage Charge:	ıle 111							
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 Usage Charge:	<u>: 131</u>							
All Therms	\$0.20379	\$0.00000	\$0.20379	\$0.36885	\$0.57264		\$0.57264	\$0.20379
Transportation Service - Sched	ule 146							
Basic Charge Usage Charge:	\$300.00				\$300.00		\$300.00	\$300.00
All Therms	\$0.12232	\$0.00000	\$0.12232	(\$0.00365)	\$0.11867		\$0.11867	\$0.12232

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

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