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John R. Hammond Jr. Deputy Attorney General Idaho Public Utilities Commission Staff P.O. Box 83720 Boise, ID 83720-0074 Phone: (208) 334-0357, Fax: (208) 334-3762 2021 JUN 14 PM 2: 27 IDAHO PUBLIC UTILITIES COMMISSION

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

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

CASE NO. AVU-E-21-01 AVU-G-21-01

STIPULATION AND SETTLEMENT

This Stipulation and Settlement ("Stipulation") is entered into by and among Avista Corporation, doing business as Avista Utilities ("Avista" or "Company"), the Staff of the Idaho Public Utilities Commission ("Staff"), Clearwater Paper Corporation ("Clearwater"), Idaho Forest Group, LLC ("Idaho Forest"), the Community Action Partnership Association of Idaho, Inc. ("CAPAI"), the Idaho Conservation League ("ICL"), and Walmart Inc. ("Walmart"). These entities are collectively referred to as the "Parties" and singularly as a "Party," and represent all who have appeared in these proceedings. The 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 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 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 January 29, 2021, Avista filed an Application with the Commission for authority to increase revenue effective September 1, 2021, and September 1, 2022, for electric and natural gas service in Idaho. The Company proposed a "Two-Year Rate Plan" with an increase in electric base revenue of \$24.8 million or 10.1% for "Rate Year 1", and \$8.7 million or 3.2% for "Rate Year 2".¹ With regard to natural gas, the Company proposed an increase in base revenue of \$52,000 or 0.1% for "Rate Year 1", and \$1.0 million or 2.2% for "Rate Year 2". By Order No. 34930, dated February 23, 2021, the Commission provided notice of the Application and set an intervention deadline for interested persons and parties to intervene in the case.

In its filed case, Avista proposed that these increases would be offset by the effect of Tax Customer Credit Tariff Schedules 76 (electric) and 176 (natural gas). Avista stated the proposed amortization of approximately \$31.3 million in electric tax benefits from Schedule 76, beginning on September 1, 2021, would completely offset Avista's requested electric rate relief for Rate Year 1 until about November 30, 2022. However, Avista also represented that its Idaho electric customers would see an \$8.7 million (3.5%) bill increase for Rate Year 2, effective September 1,

¹ "Rate Year 1" is defined as September 1, 2021 through August 31, 2022. "Rate Year 2" is defined as September 1, 2022 through August 31, 2023.

2022. Avista also stated the proposed 10-year amortization of \$12.1 million in natural gas tax benefits from Schedule 176, beginning September 1, 2021, would result in about \$1.2 million in benefits per year. The Company stated that these benefits would offset the proposed (as-filed) \$0.1 million natural gas base rate increase in Rate Year 1, decreasing natural gas customers' bills by about 1.8 percent.

For Rate Year 2 Avista proposed to amortize its "Natural Gas Deferred Depreciation Expense" balance of about \$0.9 million for one-year, effective September 1, 2022 through August 31, 2023. Avista also proposed offsetting the proposed \$1.0 million revenue requirement increase through Schedule 177. The Company represented that, after application of Schedule 176 and 177 impacts, customers would see a 0.1 percent increase, effective September 1, 2022.

3. Petitions to intervene in this proceeding were filed by Clearwater, Idaho Forest, CAPAI, ICL, and Walmart. The Commission granted these interventions in IPUC Order Nos. 34940, 34953, 34958 and 34967.

4. A settlement conference was noticed and held virtually on May 19, 2021. In addition, a second settlement conference was held virtually on June 4, 2021. All Parties were in attendance at both meetings. As a compromise of positions in this case, and for other consideration as set forth below, the Parties agree to the following terms:

III. TERMS OF THE STIPULATION AND SETTLEMENT

5. <u>Overview of Settlement and Revenue Requirement</u>. The Parties agree that Avista should be allowed to implement revised tariff schedules designed to increase annual base electric revenues by \$10.6 million, or 4.3%, effective September 1, 2021, and increase base revenues by \$8.0 million, or 3.1%, effective September 1, 2022. For natural gas, the Parties agree that Avista should be allowed to decrease natural gas base revenue by \$1.6 million, or 3.7%, effective

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September 1, 2021, and increase natural gas base revenue \$0.9 million, or 2.2%, effective September 1, 2022.

6. <u>Tax Customer Credit</u>. The Parties agree to return to customers the Tax Customer Credits available of approximately \$31.3 million for electric and \$12.1 million for natural gas, through separate Tariff Schedules 76 (electric) and 176 (natural gas). The Parties agree to apply the Tax Customer Credit for electric and natural gas over the Two-Year Rate Plan as described in ¶20 below.²

7. <u>Cost of Capital</u>. The 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
Debt	50%	4.70%	2.35%
Common Equity	50%	9.40%	4.70%
Total	100%		7.05%

A. ELECTRIC REVENUE REQUIREMENT

8. <u>Overview of Electric Revenue Requirement (September 1, 2021) [Rate Year 1]</u>. Below is a summary table and descriptions of the electric revenue requirement components agreed to by the Parties, effective September 1, 2021:

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 $^{^2}$ The Parties a greed the natural gas Deferred Depreciation Credit balance of \$894,000 would not be made available at this time but would be held for use in a future proceeding.

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SUMMARY TABLE OF ADJUSTMENTS TO ELECTRIC REVENUE REQUIREMENT											
EFFECTIVE SEPTEMBER 1, 2021											
	(000s of Dollars)										
			evenue								
		Req	uirement	-	te Base						
	Amount as Filed:	\$	24,783	\$	864,166						
	Adjustments:										
a.)	Cost of Capital	\$	(2,881)								
b.)	Company 2020/2021 Net Rate Base Updates	\$	640	\$	2,816						
c.)	Miscellaneous Company Updates: Compass Regulatory Amortization,	\$	(522)								
	Regulatory Assessmant Fee, Colstrip/CS2 Major Maintenance, Insurance and										
	Conversion Factor										
d.)	Restate Incentives and Officer Labor to 2019 Test Year Actuals	\$	(426)								
e.)	Remove 2020 Non-Union and 2021 Labor Increases	\$	(1,366)								
f.)	Remove Certain 2021 Capital Projects	\$	(1,010)	\$	(4,673)						
g.)	Remove AMA 2022 Capital Additions	\$	(1,438)	\$	(22,341)						
h.)	Adjust Wildfire Expenses	\$	(727)								
i.)	Delay EIM Investment Recovery to September 1, 2022	\$	(922)	\$	(3,891)						
j.)	Update Net Pro Forma Power Supply Expense and Transmission Revenues										
i.)	Update Pro Forma Gas Prices	\$	1,878								
ii.)	Include Palouse and Rattlesnake Wind PPA Contracts in PCA	\$	(3,949)								
iii.	Remove BPA Contract	\$	(383)								
iv.) Revise Transmission Revenues	\$	(2,529)								
k.)	Restate Uncollectibles	\$	(29)								
l.)	Fee Free Amortization	\$	(58)								
m .)	Miscellaneous Adjustments: Board of Director Expenses, Injuries and Damages,	\$	(462)								
	Legal and Internal Auditing expenses, Gains on Sale of Property, Information										
	Services expense and reclassification of other administrative and general										
	Adjusted Amounts Effective September 1, 2021	\$	10,599	\$	836,077						

- a. <u>Cost of Capital</u>. As previously described (see ¶7 above). This adjustment reduces the overall revenue requirement by \$2.881 million.
- b. <u>Company 2020/2021 Net Rate Base Updates</u>. Reflects adjustments to net rate base to update information related to 2020 and 2021 (January 1, 2020 through August 31, 2021) capital additions, including related depreciation expense, as well as the impact on Accumulated Depreciation and Accumulated Deferred Federal Income Taxes, to reflect balances as of August 31, 2021. This adjustment increases the overall revenue requirement by \$640,000 and increases net rate base by \$2.816 million.

- c. <u>Miscellaneous Company Updates</u>. Reflects adjustments to expenses to update information related to removal of the expiring Project Compass regulatory amortization, to correct the regulatory fee expense calculation and update for the current IPUC 2021 regulatory assessment fee, including its impact on the Revenue Conversion Factor, as well as adjustments to reflect actual major maintenance expense associated with the Company's Colstrip generation plant and actual insurance expense. This adjustment decreases the overall revenue requirement by \$522,000.
- d. <u>Restate Incentives and Officer Labor to 2019 Test Year Actuals</u>. Reflects the removal of the six-year average incentives as proposed by the Company and 2020 incremental officer labor. This adjustment reflects actual incentive and officer labor at 2019 test period levels. This adjustment decreases the overall revenue requirement by \$426,000.
- e. <u>Remove 2020 Non-Union and 2021 Labor Increases</u>. This adjustment removes 2020 non-union and 2021 union and non-union labor increases included by the Company, reflecting only labor salary levels of 2019 for non-union employees and 2020 for union employees. This adjustment decreases the overall revenue requirement by \$1.366 million.
- f. <u>Remove Certain 2021 Capital Projects</u>. This adjustment removes certain capital investments related to: 1) Rattlesnake Flats Interconnection and Transmission/Substation projects; 2) 5% of certain IS/IT investments; and 3) 50% of the Customer Facing Technology projects. For settlement purposes, these projects have been removed from this rate case and will be reviewed in the Company's next general rate case. This adjustment decreases the overall revenue requirement by \$1.01 million and reduces net rate base by \$4.673 million.

- g. <u>Remove 2022 AMA Capital Additions</u>. This adjustment removes the Company's capital additions beyond August 31, 2021, included by the Company for Rate Year 1, reflecting only plant investment prior to the September 1, 2021, effective date. This adjustment decreases the overall revenue requirement by \$1.438 million and reduces net rate base by \$22.341 million.
- <u>Adjust Wildfire Expenses</u>. This adjustment reflects actual wildfire expenses for the period September 2020 through December 2020, as well as expected amounts from January 2021 through August 2021. The agreed-upon wildfire expense amount of \$1.471 million establishes the "base" wildfire expense level for Rate Year 1. This adjustment decreases the overall revenue requirement by \$727,000. See Wildfire Balancing Account discussion at ¶17 below.
- <u>Delay EIM Recovery to September 1, 2022</u>. This adjustment removes Energy Imbalance Market (EIM) investment expected to be in service by the March 1, 2022
 "Go-Live" date. This investment is delayed for recovery until September 1, 2022. This adjustment decreases the overall revenue requirement by \$922,000 and reduces net rate base by \$3.891 million.
- j. Power Supply and Transmission Related Net Expenses.
 - <u>Update Pro Forma Gas Prices</u>. Restates pro forma power supply net expenses to reflect updated natural gas forward prices for September 2021 through August 2022 contract months. This adjustment increases the overall revenue requirement by \$1.878 million.
 - Palouse and Rattlesnake Wind. Reflects the removal of the Palouse Wind and Rattlesnake Wind Power Purchase Agreements ("PPA") net expenses from base power supply expense but allows actual costs to be reflected in

the PCA. This adjustment decreases the overall revenue requirement by 3.949 million. See 10 (Palouse) and 11 (Rattlesnake) below for further information.

- iii. <u>Remove BPA Contract</u>. Reduces power supply expenses to reflect not having contracted with BPA for an additional 50 MW of firm transmission rights for Coyote Springs 2. The Company was recently notified by BPA that they retracted their offer for transmission services, indicating a lack of availability over that path. This adjustment decreases the overall revenue requirement by \$383,000.
- iv. <u>Revise Transmission Revenues</u>. Revise transmission revenues to reflect Idaho's share of: 1) a long-term firm point-to-point transmission service agreement with Idaho Power for 100 MW of service commencing on May 1, 2021, and continuing through April 30, 2026 (\$829,000 Idaho); 2) four (4) months of a second long-term firm point-to-point transmission service agreement with Idaho Power for 100 MW of service commencing on May 1, 2022, and continuing through April 30, 2027 (\$276,000 Idaho); 3) inclusion of the Company's FERC Transmission General Rate Case revenue increase expected to begin October 1, 2021 (\$1.399 million Idaho); and 4) a correction to transmission revenue from the original Application (\$25,000 Idaho). These resulting changes in transmission revenues will also be reflected in the PCA authorized base effective September 1, 2021. This adjustment decreases the overall revenue requirement by \$2.529 million.

- k. <u>Restate Uncollectibles</u>. Avista has authority to defer uncollectible expense above the amount embedded in current rates into a COVID-19 Regulatory Asset Account.³ This adjustment sets the uncollectible expense amount at the amounts approved in the previous rate case. This adjustment decreases the overall revenue requirement by \$29,000.
- Fee Free Amortization. This adjustment revises the amortization expense of the Fee Free deferral balance (\$291,000) to reflect a three-year amortization, beginning September 1, 2021, of approximately \$91,000 annually. This adjustment decreases the overall revenue requirement by \$58,000.
- m. <u>Miscellaneous Adjustments</u>. Reflects the net change in operating expenses related to:
 1) removing Board of Director expenses and fees (\$189,000); 2) removing legal expenses allocated to Idaho electric (\$50,000); 3) including Idaho's share of the gains on the sale of electric property in 2019 (\$22,000); 4) removing internal audit expenses (\$49,000); 5) removing injury and damages expenses from the six-year average (\$4,000); 6) removing IS/IT expenses to reflect actual expenses in 2020 (\$86,000); and 7) removing other miscellaneous A&G expenses (\$26,000). The net effect of this adjustment decreases the overall revenue requirement by \$462,000.

9. <u>Overview of Electric Revenue Requirement (September 1, 2022) [Rate Year 2]</u>. Below is a summary table and descriptions of the incremental Electric revenue requirement components agreed to by the Parties effective September 1, 2022:

³ See Case No. GNR-U-20-03, including Consolidated Avista Case Nos. AVU-E-20-03 and AVU-G-20-03. STIPULATION AND SETTLEMENT – AVU-E-21-01 & AVU-G-21-01 P

Table No. 2

	SUMMARY TABLE OF ADJUSTMENTS TO ELECTRIC REVENUE REQUIREMENT									
	EFFECTIVE SEPTEMBER 1, 2022									
	(000s of Dollars)									
				evenue						
			Req	uirement		te Base				
		Rate Base Amount Effective September 1, 2021			\$	836,077				
		Incremental Revenue Adjustment to September 1, 2021 Rate Change								
		(see Tabel No. 1):								
a.)		Add EIM Investment	\$	922	\$	3,891				
b.)		Add Incremental 2021/2022 Related Capital and Expenses:								
	i.	Capital Additions	\$	4,266	\$	27,948				
	ii.	Property Tax Expense on 2021 Plant Additions	\$	786						
	iii.	2020/2021 Labor Increase	\$	924						
	iv.	IS/IT Expenses	\$	201						
	v.	Wildfire Expenses	\$	365						
	vi.	Colstrip/CS2 Major Maintenance	\$	381						
	vii.	Colstrip Amortization	\$	155	\$	1,890				
		September 1, 2022 Incremental Revenue Adjustment and Rate Base								
		Amount (above September 1, 2021 Rate Change - see Table No. 1)	\$	8,000	\$	869,806				

- a. <u>Add EIM Investment</u>. Effective September 1, 2022, this adjustment reflects the EIM investment that will be in service by the March 1, 2022, "Go-Live" date. This adjustment increases the overall revenue requirement by \$922,000, and increases net rate base by \$3.891 million in Rate Year 2, above Rate Year 1 levels.
- b. Add Incremental 2021/2022 Related Capital and Expenses to Rate Year 2 (incremental above Rate Year 1).
 - <u>Capital Additions</u>. Includes certain 2021 capital additions from September
 1, 2021 through August 31, 2022, prior to the Rate Year 2 September 1,
 2022, effective date. This adjustment increases the overall revenue
 requirement by \$4.266 million and increases net rate base by \$27.948
 million.

- <u>Property Tax Expense on 2021 Capital Additions</u>. Includes property tax expense associated with 2021 capital additions at existing levy rates. This adjustment increases the overall revenue requirement by \$786,000.
- iii. <u>2020/2021 Labor Increases</u>. Includes the 2020 non-union annualized nonexecutive labor increases and the 2021 union annualized labor increases. This adjustment increases the overall revenue requirement by \$924,000.
- iv. <u>IS/IT Expenses</u>. Reflects incremental 2021/2022 expected increases primarily associated with changes in contractual agreements, pre-paid costs, or the continuation of costs for products and services that will increase beyond the Rate Year 1 levels. This adjustment increases the overall revenue requirement by \$201,000.
- <u>Wildfire Expenses</u>. Reflects incremental 2021/2022 expected increases. This revises the agreed upon "base" wildfire expense level to \$1.836 million for Rate Year 2. This adjustment increases the overall revenue requirement by \$365,000. See Wildfire Balancing Account discussion at ¶17 below.
- <u>Colstrip/CS2 Major Maintenance</u>. Reflects the Colstrip/CS2 Maintenance expense level included in Rate Year 1 to reflect the revised expense for Rate Year 2. This adjustment adjusts expense to one-third of each amount deferred for calendar years 2019 through 2021. This adjustment increases the overall revenue requirement by \$381,000.
- vii. <u>Colstrip Amortization</u>. Reflects the recovery of Avista's investment in the Colstrip Units 3 and 4 generating facilities (reflecting an accelerated depreciation rate of 2027), including the Colstrip capital additions between September 1, 2022 and August 31, 2023 on an AMA basis in the Colstrip

Regulatory Asset for recovery over its authorized amortization period. This adjustment increases the overall revenue requirement by \$155,000 and increases net rate base by \$1.89 million.

10. <u>Palouse Wind</u>. The Parties agree that, for purposes of this case, power supply expenses related to the Palouse Wind PPA will continue to be included in the PCA, subject to the current sharing (90% customer, 10% Company).⁴ Idaho will continue to be assigned its proportional share of all environmental attributes.

11. <u>Rattlesnake Wind</u>. The Parties agree that, for purposes of this case, power supply expenses related to the Rattlesnake Wind PPA will be included in the PCA, subject to the current sharing (90% customer, 10% Company).⁵ Idaho will be assigned its proportional share of all environmental attributes.

B. <u>NATURAL GAS REVENUE REQUIREMENT</u>

12. <u>Overview of Natural Gas Revenue Requirement (September 1, 2021) [Rate Year</u> <u>1]</u>. Below is a summary table and descriptions of the natural gas revenue requirement components agreed to by the Parties effective September 1, 2021:

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⁴ The Palouse Wind PPA is a 30-year contract that was executed in 2011 by the Company and purchases all of its output (105 MW nameplate capacity) and environmental attributes. The project began commercial operation in December 2012.

⁵ 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.

Table No. 3

	SUMMARY TABLE OF ADJUSTMENTS TO NATURAL GAS REVENUE REQUIREMENT									
	EFFECTIVE SEPTEMBER 1, 2021									
	(000s of Dollars)									
			evenue							
		Req	uirement	Ra	te Base					
	Amount as Filed:	\$	52	\$	173,485					
	Adjustments:									
a.)	Cost of Capital	\$	(578)							
b.)	Company 2020/2021 Net Rate Base Updates	\$	(17)	\$	(141)					
c.)	Miscellaneous Company Updates: Regulatory Assessmant Fee, Insurance and	\$	7							
	Conversion Factor.									
d.)	Restate Incentives and Officer Labor to 2019 Test Year Actuals	\$	(109)							
e.)	Remove 2020 Non-Union and 2021 Labor Increases	\$	(436)							
f .)	Remove Certain 2021 Capital Projects	\$	(345)	\$	(1,117)					
g.)	Remove AMA 2022 Capital Additions	\$	(6)	\$	(1,079)					
h.)	Restate Uncollectibles	\$	56							
i.)	Fee Free Amortization	\$	(79)							
j.)	Miscellaneous Adjustments: Board of Director Expenses, Legal, Internal	\$	(166)							
	Auditing and Information Services expenses, and reclassification of other									
	administrative and general expenses									
	Adjusted Amounts Effective September 1, 2021	\$	(1,621)	\$	171,148					

- a. <u>Cost of Capital</u>. As previously described (see ¶7 above). This adjustment reduces the overall revenue requirement by \$578,000.
- b. <u>Company 2020/2021 Net Rate Base Updates</u>. Reflects adjustments to net rate base to update information related to 2020 and 2021 (January 1, 2020, through August 31, 2021) capital additions, including related depreciation expense, as well as the impact on Accumulated Depreciation and Accumulated Deferred Federal Income Taxes, to reflect balances as of August 31, 2021. This adjustment decreases the overall revenue requirement by \$17,000 and decreases net rate base by \$141,000.
- c. <u>Miscellaneous Company Updates</u>. Reflects adjustments to expenses to correct the regulatory fee expense calculation and update for the current IPUC 2021 regulatory assessment fee, including its impact on the Revenue Conversion Factor, as well as

adjustments to reflect actual insurance expense. This adjustment increases the overall revenue requirement by \$7,000.

- d. <u>Restate Incentives and Officer Labor to 2019 Test Y ear Actuals</u>. Reflects the removal of the six-year average incentives as proposed by the Company and 2020 incremental officer labor. This adjustment reflects actual incentive and officer labor at 2019 test period levels. This adjustment decreases the overall revenue requirement by \$109,000.
- e. <u>Remove 2020 Non-Union and 2021 Labor Increases</u>. This adjustment removes 2020 non-union and 2021 union and non-union labor increases included by the Company, reflecting labor salary levels of 2019 for non-union employees and 2020 for union employees. This adjustment decreases the overall revenue requirement by \$436,000.
- f. <u>Remove Certain 2021 Capital Projects</u>. This adjustment removes certain capital investments related to: 1) 5% of certain IS/IT investments; 2) 50% of the Customer Facing Technology projects; 3) ER 3002 Regulator Station Replacement investment;
 4) ER 3005 Non-Revenue (Failed Equipment) investment; 5) ER 3007 Isolated Steel Replacement investment; 6) ER 3055 PMC Program investment. For settlement purposes, these projects have been removed from this rate case and will be reviewed in the Company's next general rate case. This adjustment decreases the overall revenue requirement by \$345,000 and reduces net rate base by \$1.117 million.
- g. <u>Remove 2022 AMA Capital Additions</u>. This adjustment removes the Company's capital additions beyond August 31, 2021, included by the Company for Rate Year 2, reflecting only plant investment prior to the September 1, 2022 effective date. This adjustment decreases the overall revenue requirement by \$6,000 and reduces net rate base by \$1.079 million.

- h. <u>Restate Uncollectibles</u>. Avista has authority to defer uncollectible expense above the amount embedded in current rates into a COVID-19 Regulatory Asset Account. This adjustment sets the uncollectible expense amount at the amounts approved in the previous rate case. This adjustment increases the overall revenue requirement by \$56,000.
- <u>Fee Free Amortization</u>. This adjustment revises the amortization expense of the Fee Free deferral balance (\$475,000) to reflect a three-year amortization, beginning September 1, 2021, of approximately \$158,000 annually. This adjustment decreases the overall revenue requirement by \$79,000.
- j. <u>Miscellaneous Adjustments</u>. Reflects the net change in operating expenses related to:
 1) removing Board of Director expenses and fees (\$48,000); 2) removing legal expenses allocated to Idaho electric (\$13,000); 3) removing internal audit expenses (\$13,000); 4) removing IS/IT expenses to reflect actual expenses in 2020 (\$22,000); and 5) removing other miscellaneous A&G expenses (\$70,000). The net effect of this adjustment decreases the overall revenue requirement by \$166,000.

<u>Overview of Natural Gas Revenue Requirement (September 1, 2022) [Rate Year</u>
 <u>2]</u>. Below is a summary table and descriptions of the incremental Natural Gas revenue
 requirement components agreed to by the Parties effective September 1, 2022:

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Table No. 4

	SUMMARY TABLE OF ADJUSTMENTS TO NATURAL GAS REVENUE REQUIREMENT									
	EFFECTIVE SEPTEMBER 1, 2022									
	(000s of Dollars)									
		Rev	enue							
		Requ	irement	Ra	ate Base					
	Rate Base Amount Effective September 1, 2021			\$	171,148					
	Incremental Revenue Adjustment to September 1, 2021 Rate Change									
	(see Tabel No. 1):									
a.)	Add Incremental 2021/2022 Related Capital and Expenses:									
i.	Capital Additions	\$	458	\$	1,163					
ii.	Property Tax Expense on 2021 Plant Additions	\$	134							
iii.	2020/2021 Labor Increase	\$	297							
iv.	IS/IT Expenses	\$	50							
	September 1, 2022 Incremental Revenue Adjustment and Rate Base									
	Amount (above September 1, 2021 Rate Change - see Table No. 1)	\$	939	\$	172,311					

a. <u>Add Incremental 2021/2022 Related Capital and Expenses to Rate Year 2</u> (incremental above Rate Year 1).

- <u>Capital Additions</u>. Includes certain 2021 capital additions from September 1, 2021, through August 31, 2022, prior to the Rate Year 2 September 1, 2022, effective date. This adjustment increases the overall revenue requirement by \$458,000 and increases net rate base by \$1.163 million.
- <u>Property Tax Expense on 2021 Capital Additions</u>. Includes property tax expense associated with 2021 capital additions at existing levy rates. This adjustment increases the overall revenue requirement by \$134,000.
- iii. <u>2020/2021 Labor Increases</u>. Includes the 2020 non-union annualized non-executive labor increases and the 2021 union annualized labor increases. This adjustment increases the overall revenue requirement by \$297,000.
- <u>IS/IT Expenses</u>. Reflects incremental 2021/2022 expected increases primarily associated with changes in contractual agreements, pre-paid costs, or the continuation of costs for products and services that will increase

beyond Rate Year 1 levels. This adjustment increases the overall revenue requirement by \$50,000.

С. **OTHER SETTLEMENT COMPONENTS**

14. PCA Authorized Level of Expense. The new level of power supply revenues, expenses, retail load, and Load Change Adjustment Rate resulting from the September 1, 2021, settlement revenue requirement for purposes of the monthly PCA mechanism calculations are detailed in Appendix A.

15. Electric and Natural Gas Fixed Cost Adjustment Mechanisms Authorized Base. The new level of baseline values for the electric and natural gas fixed cost adjustment mechanism (FCA) resulting from the September 1, 2021 and September 1, 2022, settlement revenue requirements are detailed as follows:

- Appendix B September 1, 2021 Electric FCA Base
- Appendix C September 1, 2022 Electric FCA Base
- Appendix D September 1, 2021 Natural Gas FCA Base
- Appendix E September 1, 2022 Natural Gas FCA Base

16. Natural Gas Tax Credit Amortization. The Parties agree to begin amortizing the Company's natural gas tax basis benefit over ten years in this case and carrying through the Two-Year Rate Plan. However, the amortization period of the remaining balance available at the time of the Company's next general rate case will be subject to review and possible change of the amortization period at that time.

17. Wildfire Balancing Account. The Parties agree to a two-way Wildfire O&M Expense Balancing Account to defer the difference in actual O&M Wildfire expenses, up or down, from the authorized "base" level approved in Rate Year 1 of \$1.471 million and Rate Year 2 of \$1.836 million. The balance in the deferral will be included for review and recovery in future general rate cases.

18. <u>Energy Imbalance Market (EIM)</u>. Currently Idaho's share of its incremental EIM O&M expenses are being deferred per Order No. 34606 in Case No. AVU-E-20-01 until the expected "go live" date March 1, 2022. The Parties agree that effective with the expected "go live" March 1, 2022 date, the Company will begin to reflect Idaho's share of incremental EIM O&M expenses through the PCA up to Idaho's share of EIM benefits that also will flow through the PCA. Any incremental EIM O&M expenses exceeding EIM benefits would continue to be deferred for review and determination of recovery in a future proceeding.

19. <u>Agreed Upon Workshops and Meetings/Conferences.</u> The Parties have agreed to a number of workshops and meetings to explore various issues. Avista will work with the interested parties to arrive at a schedule for the meetings and workshops within 45 days of the effective date of this case (by October 15, 2021), with such meetings and workshops to occur after that date. Those workshops or meetings are provided below:

- (a) Cost of Service Workshops See ¶24 below.
- (b) Basic Charge Discussion See ¶24 below.

(c) Long-term Ownership of Colstrip – In Order No. 34814 in Case No. AVU-E-19-01, pertaining to the Company's 2020 Electric Integrated Resource Plan, the Commission ordered the Company to file an annual update on its Colstrip ownership interest by October 1 of each year. The report is intended to "provide updated e conomic analyses of retirement dates, closure plans and estimated retirement dates, and annual accounting for decommissioning and remediation expenditures/estimates." Additionally, the Order requires that "Avista shall notify the Commission within 30 days of Colstrip partner decisions and plant issues that may materially affect Idaho customers." The Commission noted that "Providing a separate venue for the Colstrip analysis reflects the IRP's usefulness as a portfolio planning process that leaves specific resource decisions to separate dockets." The process established will provide a venue for all interested stakeholders to receive information as it pertains to the Company's long-term ownership interest in Colstrip. Avista will extend an invitation to the Parties to participate in scheduled meetings as contemplated by Order No. 34814, supra, and to provide its annual reports filed with the Commission to the Parties.

(d) Weather Normalization Discussion – See ¶25 below.

(e) Neilson Substation and Interconnection Discussion – Avista agrees to meet and confer with Commission Staff to discuss the prudence of network upgrades related to the Neilson Substation and Interconnection.

(f) Customer Service Metrics/Customer Facing Technologies – Avista agrees to meet and confer with Commission Staff to discuss customer satisfaction metrics, and how the Company's investment in customer-facing technologies affect those metrics and drive customer experiences.

D. COST OF SERVICE/RATE SPREAD/RATE DESIGN

20. <u>Cost of Service/Rate Spread (Base Rate Changes)</u>. The 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 Parties agree that Schedule 25P should receive 25% of the overall percentage base rate changes for the September 1, 2021 and September 1, 2022 base rate increases. In addition, Schedules 11/12 should receive 25% of the overall percentage base rate change for the September 1, 2022 increase. All other schedules, except Schedule 1, should receive a uniform percentage of the overall base rate revenue increase. The remaining

revenue requirement should be spread to Schedule 1. For natural gas, the Parties agreed to a uniform percentage of distribution margin increase on September 1, 2021 and September 1, 2022. The Parties agree to return to customers the Tax Customer Credits through separate Tariff Schedules 76 (electric) and 176 (natural gas). For Year 1 electric, the Parties agree to return an amount equal to the base rate increase. For Year 2 electric, the Parties agree to return the remaining balance of the Tax Customer Credit, offsetting the overall base rate increase effective September 1, 2022. The Parties agreed that \$250,000 of the Tax Customer Credit applicable to Schedule 11 would be allocated to Schedule 25. For natural gas, the Parties agree to begin returning the Tax Customer Credit September 1, 2021, over a ten-year period as proposed by the Company.

21. <u>Rate Design</u>. The Parties agree to the rate design changes proposed by the Company in Mr. Miller's direct testimony for the September 1, 2021, base rate increases.⁶ For the September 1, 2022 base rate increases, the electric and natural gas Residential Basic Charges (Schedule 1 and 101), will increase from \$6.00 per month to \$7.00 per month, an increase of \$1.00 per month. The Parties agree that there will be no changes to the electric demand charges in either year of the rate plan. All other basic and minimum charges effective September 1, 2022, will be as proposed by the Company in its initial filing. Appendix F provides a summary of the current and revised rates and charges (as per the Settlement) for electric and natural gas service.

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

⁶ For the September 1, 2021 rate increase, the Company proposed that all of the base revenue increase be recovered solely through the energy charges for all of the electric and natural gas rate schedules.

Effective September 1, 2021 (Rate Year 1)

		Increase in Billing	Change in Billing
	Increase in Base	Revenue before	Revenue with
Rate Schedule	Revenue	Offset	Offset
Residential Schedule 1	4.9%	4.9%	0.6%
General Service Schedules 11/12	4.3%	4.1%	0.0%
Large General Service Schedules 21/22	4.3%	4.1%	0.0%
Extra Large General Service Schedule 25	4.3%	4.2%	0.0%
Clearwater Paper Schedule 25P	1.1%	1.0%	-3.1%
Pumping Service Schedules 31/32	4.3%	4.2%	0.0%
Street & Area Lights Schedules 41-48	4.3%	<u>4.2%</u>	<u>0.0%</u>
Overall	<u>4.3%</u>	<u>4.2%</u>	<u>0.0%</u>

Effective September 1, 2022 (Rate Year 2)

		Increase in Billing	Change in Billing
	Increase in Base	Revenue before	Revenue with
Rate Schedule	Revenue	Offset	Offset
Residential Schedule 1	4.3%	4.4%	0.3%
General Service Schedules 11/12	0.8%	0.8%	-2.5%
Large General Service Schedules 21/22	3.1%	3.1%	-0.8%
Extra Large General Service Schedule 25	3.1%	3.1%	-2.2%
Clearwater Paper Schedule 25P	0.8%	0.8%	-3.2%
Pumping Service Schedules 31/32	3.1%	3.1%	-0.8%
Street & Area Lights Schedules 41-48	<u>3.1%</u>	<u>3.1%</u>	<u>-0.8%</u>
Overall	<u>3.1%</u>	<u>3.2%</u>	<u>-0.8%</u>

23. Resulting Percentage Increase by Natural Gas Service Schedule. The following

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

Effective September 1, 2021 (Rate Year 1)

		Change in Billing	Change in
	Change in	Revenue	Billing Revenue
Rate Schedule	Margin Revenue	before Offset	with Offset
General Service Schedule 101	-3.7%	-2.6%	-4.6%
Large General Service Schedules 111/112	-3.7%	-2.1%	-3.7%
Transportation Service Schedule 146	<u>-3.7%</u>	<u>-3.7%</u>	-6.5%
Overall	<u>-3.7%</u>	<u>-2.5%</u>	<u>-4.5%</u>

STIPULATION AND SETTLEMENT - AVU-E-21-01 & AVU-G-21-01

	Change in	Change in
Rate Schedule	Margin Revenue	Billing Revenue
General Service Schedule 101	2.2%	1.6%
Large General Service Schedules 111/112	2.2%	1.3%
Transportation Service Schedule 146	2.2%	2.3%
Overall	<u>2.2%</u>	<u>1.5%</u>

Effective September 1, 2022 (Rate Year 2)

24. <u>Electric Cost of Service and Basic Charge Workshop.</u> The Parties agree, prior to the Company's next general rate case filing, to meet and confer regarding the Company's electric cost of service study and the appropriate level of basic charges. The purpose of the workshop will be to discuss the merits of differing cost of service methodologies and basic charge levels. The Company will provide available information, studies and data requested by any of the Parties so as to enable meaningful workshop participation and discussion of issues. No Party shall be bound by workshop discussions and may contest cost of service and rate spread or rate design issues in subsequent proceedings.

25. <u>Weather Normalization</u> – Avista agrees to meet and confer with Staff, and interested parties, on its weather normalization methodologies, with the intention to see what changes, if any, should be made to further the accuracy of its modeling.⁷

⁷ The Company's electric and natural gas weather normalization adjustment calculates the change in usage required to adjust actual loads during the 2019 test period to the amount expected if weather had been normal. This adjustment incorporates the effect of both heating and cooling (for electric) on weather-sensitive customer groups. The weather adjustment is developed from a regression analysis of ten years of billed usage per customer and billing period heating and cooling degree-day data. The resulting seasonal weather sensitivity factors (use-per-customer-per-heating-degree day and use-per-customer-per-cooling-degree day) are applied to monthly test period customers and the difference between normal heating/cooling degree-days and monthly test period observed heating/cooling degree-days.

IV. OTHER GENERAL PROVISIONS

26. The Parties agree that this Stipulation represents a compromise of the positions of the 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 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 Parties to the negotiation agree to the contrary in writing.

27. The Parties submit this Stipulation to the Commission and recommend approval in its entirety pursuant to RP 274. Parties shall support this Stipulation before the Commission, and no 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 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 Parties to this Stipulation agree that they will continue to support the Commission's adoption of the terms of this Stipulation.

28. If the Commission rejects any part or all of this Stipulation or imposes any additional material conditions on approval of this Stipulation, each 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 Party shall be bound or prejudiced by the terms of this Stipulation, and each 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 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.

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

30. No 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 Party unless such rights are expressly waived herein. Execution of this Stipulation shall not be deemed to constitute an acknowledgment by any Party of the validity or invalidity of any particular method, theory or principle of regulation or cost recovery. No 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.

31. The obligations of the 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.

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

STIPULATION AND SETTLEMENT - AVU-E-21-01 & AVU-G-21-01

DATED this 14th day of June, 2021.

Avista Corporation

By: David J. Meyer

Attorney for Avista Corporation

Clearwater Paper Corporation

By:_

Peter Richardson Attorney for Clearwater Paper Corporation

Community Action Partnership Association of Idaho, Inc.

By:_

Brad Purdy Attorney for CAPAI Idaho Public Utilities Commission Staff

By:___

John R. Hammond Jr. Deputy Attorney General

Idaho Forest Group LLC

By:

Ronald Williams Attorney for Idaho Forest Group LLC

Idaho Conservation League, Inc.

By:_

Ben Otto Attorney for Idaho Conservation League, Inc.

Walmart, Inc.

By:

DATED this **<u>11th</u>** day of June, 2021.

Clearwater Paper Corporation

Peter Richardson

Corporation

Avista Corporation

By:

By:___

David J. Meyer Attorney for Avista Corporation

Attorney for Clearwater Paper

Community Action Partnership Association

By: the Hanned

Idaho Public Utilities Commission Staff

John R. Hammond Jr. Deputy Attorney General

Idaho Forest Group LLC

By:___

By:_

Ronald Williams Attorney for Idaho Forest Group LLC

Attorney for Idaho Conservation

Idaho Conservation League, Inc.

Ben Otto

League, Inc.

By:

Brad Purdy Attorney for CAPAI

Walmart, Inc.

of Idaho, Inc.

By:_

Vicki M. Baldwin Attorney for Walmart Inc.

STIPULATION AND SETTLEMENT - AVU-E-21-01 & AVU-G-21-01

DATED this / day of June, 2021.

Avista Corporation

By:_

David J. Meyer Attorney for Avista Corporation

Clearwater Paper Corporation By

Peter Richardson Attorney for Clearwater Paper Corporation

Community Action Partnership Association of Idaho, Inc.

By:

Brad Purdy Attorney for CAPAI Idaho Public Utilities Commission Staff

By:__

John R. Hammond Jr. Deputy Attorney General

Idaho Forest Group LLC

By:_

Ronald Williams Attorney for Idaho Forest Group LLC

Idaho Conservation League, Inc.

By:_

Ben Otto Attorney for Idaho Conservation League, Inc.

Walmart, Inc.

By:

DATED this ____ day of June, 2021.

Clearwater Paper Corporation

Corporation

Peter Richardson

Avista Corporation

By:__

By:___

David J. Meyer Attorney for Avista Corporation

Attorney for Clearwater Paper

Community Action Partnership Association

Idaho Public Utilities Commission Staff

By:

John R. Hammond Jr. Deputy Attorney General

Idaho Forest Group LLC

By: Roud LWM

Ronald Williams Attorney for Idaho Forest Group LLC

Idaho Conservation League, Inc.

By:

Brad Purdy Attorney for CAPAI By:_

Ben Otto Attorney for Idaho Conservation League, Inc.

Walmart, Inc.

of Idaho, Inc.

By:_

Vicki M. Baldwin Attorney for Walmart Inc.

STIPULATION AND SETTLEMENT - AVU-E-21-01 & AVU-G-21-01

DATED this 11^{h} day of June, 2021.

Avista Corporation

By:___

David J. Meyer Attorney for Avista Corporation

Clearwater Paper Corporation

Brad Purdy

Attorney for CAPAI

By:___

By:_

Peter Richardson Attorney for Clearwater Paper Corporation

Community Action Partnership Association

Idaho Public Utilities Commission Staff

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Idaho Forest Group LLC

By:__

Ronald Williams Attorney for Idaho Forest Group LLC

Idaho Conservation League, Inc.

By:___

Ben Otto Attorney for Idaho Conservation League, Inc.

Walmart, Inc.

of Idaho, Inc.

By:_

DATED this _14th ___ day of June, 2021.

Avista Corporation

By:___

David J. Meyer Attorney for Avista Corporation

Clearwater Paper Corporation

By:___

Peter Richardson Attorney for Clearwater Paper Corporation

Community Action Partnership Association of Idaho, Inc.

By:___

Brad Purdy Attorney for CAPAI Idaho Public Utilities Commission Staff

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John R. Hammond Jr. Deputy Attorney General

Idaho Forest Group LLC

By:___

Ronald Williams Attorney for Idaho Forest Group LLC

Idaho Conservation League, Inc.

By:

Benjamin J. Otto Attorney for Idaho Conservation League, Inc.

Walmart, Inc.

By:

DATED this _____ day of June, 2021.

Avista Corporation

By:____

David J. Meyer Attorney for Avista Corporation

Clearwater Paper Corporation

By:___

Peter Richardson Attorney for Clearwater Paper Corporation

Community Action Partnership Association of Idaho, Inc.

By:___

Brad Purdy Attorney for CAPAI Idaho Public Utilities Commission Staff

By:___

John R. Hammond Jr. Deputy Attorney General

Idaho Forest Group LLC

By:____

Ronald Williams Attorney for Idaho Forest Group LLC

Idaho Conservation League, Inc.

By:_

Ben Otto Attorney for Idaho Conservation League, Inc.

Walmart, Inc.

By:

APPENDIX A

Avista Corp AVU-E-21-01 Appendix A PCA Authorized Expense and Retail Sales 2019 Normalized Loads

PCA Authorized Power Supply Expense - System Numbers (1)

	Total	January	February	March	April	May	June	July	August	Septembe
Account 555 - Purchased Power	\$75,558,267	\$6,556,792	\$7,435,932	\$7,069,211	\$7,433,801	\$5,672,869	\$5,579,483	\$5,419,545	\$5,937,659	\$5,836,0
Account 501 - Thermal Fuel	\$31,583,795	\$3,087,726	\$3,151,777	\$2,749,966	\$2,896,333	\$2,060,445	\$1,526,412	\$1,782,225	\$2,879,162	\$3,146,0
Account 537- MT Invasive Species	\$1,610,000	\$134,167	\$134,167	\$134,167	\$134,167	\$134,167	\$134,167	\$134,167	\$134,167	\$134,1
Account 547 - Natural Gas Fuel	\$81,530,747	\$10,790,239	\$8,942,104	\$7,474,530	\$5,068,911	\$4,095,763	\$2,284,385	\$3,117,887	\$6,693,265	\$7,977,5
Account 557 - Other Expenses	\$631,627	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,6
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	\$1,439,8
Account 456 - Other Revenue	-\$6,290,910	-\$265,977	-\$633,351	-\$664,038	-\$880,329	-\$385,474	-\$657,028	-\$615,703	-\$524,310	-\$514,4
Account 447 - Sale for Resale	-\$52,622,947	-\$4,453,080	-\$2,316,991	-\$1,936,564	-\$2,540,468	-\$4,230,873	-\$3,489,856	-\$5,862,698	-\$9,557,120	-\$4,493,1
Power Supply Expense	\$149,279,346	\$17,342,401	\$18,206,171	\$16,319,804	\$13,604,948	\$8,839,429	\$6,870,095	\$5,467,956	\$7,055,356	\$13,578,6
Account 456 - Transmission Revenue (2)	-\$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	-\$1,714,5
Total Authorized Expense	\$125,808,343	\$15,707,673	\$16,394,502	\$14,428,244	\$11,889,022	\$6,716,125	\$4,563,397	\$3,200,095	\$4,845,887	\$11,864,1
Idaho Only (no adjustment for Directly assigned)	\$43,227,747	\$5,397,157	\$5,633,151	\$4,957,545	\$4,085,068	\$2,307,660	\$1,567,983	\$1,099,553	\$1,665,047	\$4,076,5
<u>PCA Authorized Idaho Retail Sales (3)</u> Total Idaho Retail Sales, MWh (4)	2,966,810	290,239	259,340	251,938	233,373	224,656	219,310	245,017	250,933	210,2
2022 Load Change Adjustment Rate (5) 2023 Load Change Adjustment Rate (5)	I	\$24.89 \$25.43								

Multiply number by ROO current production/transmission allocation ratio of 34.36% to determine Idaho share.
 Transmission Revenue as discussed by Company Witness Schlect and updated for Settlement Revenue Requirement.
 Test Year Weather Normalized Idaho Retail Sales monthly data from Company witness Ms. Knox Revenue Normalization workpapers.
 For application of the LCAR, actual Idaho Retail Sales exclude Schedule 25P Block 2 volumes per the purchase and sale agreement approved by Order No. 34252.
 Rate Year 1 and Rate Year 2 Load Change Adjustment Rate discussed by Ms. Knox and updated for Settlement Revenue Requirement.

CASE NO. AVU-E-21-01 SETTLEMENT STIPULATION APPENDIX A

APPENDIX B

Avista Utilities Electric Fixed Cost Adjustment Mechanism (Idaho) Development of Fixed Cost Adjustment Revenue by Rate Schedule - Electric AVU-E-21-01 Year 1 Rates Effective 09/01/2021

							LG. GEN. SVC		
			 TOTAL	S	CHEDULE 1	-	SCH. 11,12	_	SCH. 21,22
1	Total Normalized Test Year Revenue		\$ 244,590,000	\$	113,042,000	\$	36,636,000	\$	47,822,000
2	Settlement Revenue Change		\$ 10,599,000	\$	5,551,000	\$	1,587,000	\$	2,069,000
3	Total Rate Revenue (September 1, 2021)		\$ 255,189,000	\$	118,593,000	\$	38,223,000	\$	49,891,000
4	Normalized kWhs (Test Year)		2,966,809,875		1,175,514,618		386,398,071		621,475,710
5	Load Change Adjustment Rate (Ln 14)		\$ 0.02500	\$	0.02500	\$	0.02500	\$	0.02500
6	Variable Power Supply Revenue (Ln 4 * Ln 5)		\$ 74,170,247	\$	29,387,865	\$	9,659,952	\$	15,536,893
6A	Fixed Production and Transmission Rate per kWh	(New Customers Only)		\$	0.02445	\$	0.02571	\$	0.02226
6B	Fixed Production and Transmission Revenue	(New Customers Only)	\$ 66,572,617	\$	28,737,551	\$	9,934,870	\$	13,832,843
7	Subtotal (Ln 3 - Ln 6)	(Test Year Customers)	\$ 156,380,194	\$	89,205,135	\$	28,563,048	\$	34,354,107
7A	Subtotal (Ln 3 - Ln 6 - Ln 6B)	(New Customers)	\$ 102,891,068	\$	60,467,583	\$	18,628,179	\$	20,521,264
8	Customer Bills (Test Year)		1,612,121		1,317,789		264,377		12,718
9	Settlement Fixed Charges		1,012,121	\$	6.00	\$	13.00	\$	425.00
10	Fixed Charge Revenue (Ln 8 * Ln 9)		\$ 16,938,392	\$	7,906,734	\$	3,436,901	\$	5,405,150
11	Fixed Cost Adjustment Revenue (Ln 7 - Ln 10)	(Test Year Customers)	139,441,802	\$	81,298,401	\$		\$	28,948,957
11A	Fixed Cost Adjustment Revenue (Ln 7A - Ln 10)	(New Customers)	\$ 85,952,676	\$	52,560,849	\$	15,191,278	\$	15,116,114
12	Load Change Adjustment Rate (Appendix A)		\$0.02489						
13	Gross Up Factor for Revenue Related Exp		100.44%						
14	Grossed Up Load Change Adjustment Rate		\$0.02500						
				Re	sidential	No	n-Residential Gro	aun	
15	Average Number of Customers (Line 8 / 12)			100	109.816	1101	24,528	up	
16	Annual kWh				1,175,514,618		1,068,197,621		
17	Basic Charge Revenues				7,906,734		9,031,658		
18	Customer Bills				1,317,789		294,332		
19	Average Basic Charge				\$6.00		\$30.69		

20 Average Fixed Production and Transmission Rate per kWh (Line 6B / Line 4)

CASE NO. AVU-E-21-01 SETTLEMENT STIPULATION APPENDIX B

\$0.02445

\$0.02317

Avista Utilities Electric Fixed Cost Adjustment Mechanism (Idaho) Development of Annual Fixed Cost Adjustment Revenue Per Customer - Electric AVU-E-21-01 Year 1 Rates Effective 09/01/2021

Line No.		Source]	Residential	N	on-Residential Schedules*
	(a)	(b)		(c)		(d)
	Existing Customer FCA		•		•	
1	Fixed Cost Adjustment Revenue	Page 1	\$	81,298,401	\$	58,143,401
2	Test Year Number of Customers	Revenue Data		109,816		24,528
3	Fixed Cost Adjustment Revenue Per Customer	(1)/(2)	\$	740.32	\$	2,370.52
1 2	<u>New Customer FCA</u> Fixed Cost Adjustment Revenue Test Year Number of Customers	Page 1 Revenue Data	\$	52,560,849 109,816	\$	33,391,827 24,528
3	Fixed Cost Adjustment Revenue Per Customer	(1)/(2)	\$	478.63	\$	1,361.39

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

CASE NO. AVU-E-21-01 SETTLEMENT STIPULATION APPENDIX B

Avista Utilities Electric Fixed Cost Adjustment Mechanism (Idaho) Development of Monthly Fixed Cost Adjustment Revenue Per Customer - Electric AVU-E-21-01 Year 1 Rates Effective 09/01/2021

	AVU-E-21-01 Year 1 Rates Effective 09/01/2021																				
Line No.		Source		Jan	J	Feb	M	ar		Apr	N	May	Jun		Jul		Aug		Sep		Oct
	(a)	(b)		(c)		(d)	(e	()		(f)		(g)	(h)		(i)		(j)		(k)		(l)
1	Electric Sales												(-)		(-)		57		((-)
2	Residential																				
3	- Weather-Normalized kWh Sales	Monthly Test Year	13.	2,284,362		,987.621	105,0	12,726	8	8,983,622	81	,059,355	75,16	000000000000	89,617,523		7,968,037	6	59,480,502		82,472,61:
4	- % of Annual Total	% of Total		11.25%		9.27%		8.93%		7.57%		6.90%	1	5.39%	7.62%		7.48%		5.91%		7.02
5	N D																				
6 7	<u>Non-Residential*</u> - Weather-Normalized kWh Sales	Monthly Test Year	0	4.021.723	02	525,334	82.2	66,439	0	5,887,667	07	981,137	87,57	712	94,899,313	0	5.392.829		32,590,295		35,861,800
8	- % of Annual Total	% of Total	9	4,021,723 8.80%		8.66%	82,3	7.71%	•	8.04%	83	7.86%		8.20%	94,899,313 8.88%		8.93%		7.73%	2	8.04
9		70 OI TOTAL		0.0078		0.0076		1./1/0		0.0476		7.8076	2	5,2076	0.0070		0.3370		1.1370		0.04
10																					
11	Monthly Fixed Cost Adjustment Revenue Per Customer ("RPC")																			
12	For Test Year Existing Customers																				
13	Residential																				
14	- Fixed Cost Adj. Revenue per Customer	Page 2																			
15	- Monthly Fixed Cost Adj. Revenue per Customer	(4) x (14)	\$	83.31	\$	68.64	\$	66.14	\$	56.04	\$	51.05	\$	7.34	\$ 56.44	\$	55.40	\$	43.76	\$	51.94
16 17	New Devidential #																				
17	<u>Non-Residential*</u> - Fixed Cost Adj. Revenue per Customer	Page 2																			
19	- Monthly Fixed Cost Adj. Revenue per Customer	(8) x (18)	\$	208,65	\$	205.33	\$	182.79	\$	190,60	\$	186.37	\$ 19	4.34	\$ 210,60	\$	211.69	\$	183.28	s	190.54
20	monany r nou cost ray, revenue per customer	(0) x (10)	•	200.00		200.00		102.75		170.00	Ŷ	100.57	• 1	4.54	¢ 210.00	•	211.05	Ψ	105.20	4	170.5
21																					
22	For New Customers																				
23	Residential																				
24	- Fixed Cost Adj. Revenue per Customer	Page 2																			
25	- Monthly Fixed Cost Adj. Revenue per Customer	(4) x (24)	\$	53.86	\$	44.38	\$	42.76	\$	36.23	\$	33.00	\$	60.60	\$ 36.49	\$	35.82	\$	28.29	\$	33.51
26	N																				
27 28	<u>Non-Residential*</u> - Fixed Cost Adj. Revenue per Customer	Page 2																			
29	- Monthly Fixed Cost Adj. Revenue per Customer	(8) x (28)	S	119.83	\$	117.92	c	104.97	c	109.46	s	107.03	S 1	1.61	\$ 120.95	\$	121.58	\$	105 26	¢	109.4:
27	- Monthly Tixed Cost Aug. Revenue per Customer	(0) x (20)	\$	115.65	4 ¹	117.72	Φ	104.97	Φ	109.40	Φ	107.05	φ	1.01	\$ 120.75	Φ	121.56	Ð	105.20	φ	109.4.
	* Schedules 11, 12, 21, 22, 31, and 32.																				
30	Normalized Test Year Usage																				
31	Residential Schedule 001			,284,362	108,9	987,621	105,01		88	,983,622		059,355	75,162	,338	89,617,523	87	,968,037	69	9,480,502	82	2,472,613
32	General Svc Schedule 011/012			,512,684		483,637		7,959		,969,328		615,170	28,655		32,462,096		,310,453		7,725,399		0,148,26.
33	Large Gen Svc Schedule 021/022			,135,539		267,415		79,287		,193,481		606,724	51,717		53,504,746		,806,034		8,341,847		2,406,598
34 35	Extra Large Gen Schedule 25 Extra Large Gen Schedule 25P			,739,144		114,252 823,170		24,581 40,380		,551,095		437,030 290,770	26,012 29,648		26,898,632 32,657,540		,389,883		5,650,252		8,365,19(9,938,81(
36	Pumping Schedule 31/32			,373,500		774,281		9,193		,724,859		759,244	7,201		8,932,472		,209,340		1,549,600 5,523,050		3,306,935
37	Street and Area Lights		5	984,019		889.945		9,195	5	934,270		887,809		.322	943,582	,	912,538		929,011		903,71(
38	Total Normalized Test Year Usage		290	,239,258		340,322	251,93		233	,373,415		656,101	219,310		245,016,590	250	932,827	210	0,199,659	22	7,542,123
39																					
40	Normalized Test Year Customer Bills																				
41	Residential Schedule 001			109,298		109,305		9,387		109,363		109,475		,301	109,687		109,875		110,121		110,48]
42	General Svc Schedule 011/012			21,974		21,826		21,945		21,934		22,073		,883	22,111		22,109		22,018		22,311
43	Large Gen Svc Schedule 021/022			1,073		1,063		1,071		1,066		1,070	1	,058	1,061		1,052		1,053		1,05:
44 45	Extra Large Gen Schedule 25			11		11		11		11		11		11	11		11		11		11
45	Extra Large Gen Schedule 25P Pumping Schedule 31/32			1 1,449		1 1,411		1 1,437		1 1,430		1 1,453	1	1	1 1,448		1 1,435		1 1.423		1.45:
40	Street and Area Lights			1,449		1,411		1,437		1,430		1,433		171	1,448		1,433		1,423		1,45.
48	Total Normalized Test Year Customer Bills			133,977		133,788	13	4.022		133,977		134,254	133	.857	134,490		134,656		134,801		135,495
49	Data and a contract parts			,,,,,			15	.,		,,,,,,			, 55	,007	154,490				134,001		100,470
50	Test Year Average Usage per Customer																				
51	Residential			1,210		997		960		814		740		688	817		801		631		74(
52	Non-Residential			3,838		3,808		3,368		3,516		3,414	3	,593	3,855		3,878		3,372		3,458

CASE NO. AVU-E-21-01 SETTLEMENT STIPULATION APPENDIX B

	Sumcost Scenario: AVU-E-21-01 Compan Load Factor Peak Credit Transmission by Demand	ny RY1 Settler	ment Case			ES by Functional Cor lonths Ended Dec	A second s	ry	Idaho Jurisdictio Electric Utility	n	Effective 09/01/21
	(b) (c)	(d)	(e)	(f)	(g) Residential	(h) General	(i) Large Gen	(j) Extra Large	(k) Extra Large	(I) Pumping	(m) Street &
	Description			System Total	Service Sch 01	Service Sch 11-12	Service Sch 21-22	Gen Service Sch 25	Service CP Sch 25P	Service Sch 31-32	Area Lights Sch 41-49
	Functional Cost Components a	at Current Re	eturn by Sci								
1	Production			110,368,920	45,026,607	15,016,248	23,050,652	11,049,719	13,844,812	2,036,686	344,196
2	Transmission			25,402,086	10,674,724	3,858,465	5,293,989	2,178,153	2,978,357	377,184	41,215
3	Distribution			60,662,792	31,638,712	10,416,920	11,566,617	1,899,251	356,741	2,070,841	2,713,709
4 5	Common Total Current Rate Revenue		-	48,156,202 244,590,000	25,701,956	7,344,367	7,910,742	2,748,877	2,811,090	1,042,290	596,881
5				244,590,000	113,042,000	30,030,000	47,022,000	17,876,000	19,991,000	5,527,000	3,696,000
•	Expressed as \$/kWh			* 0.00700	*• • • • • • •	******	******	******	A0.00550	** *****	
6 7	Production Transmission			\$0.03720 \$0.00856	\$0.03830 \$0.00908	\$0.03886 \$0.00999	\$0.03709 \$0.00852	\$0.03428	\$0.03552	\$0.03376	\$0.03114
8	Distribution			\$0.00856	\$0.00908	\$0.00999 \$0.02696	\$0.00852	\$0.00676 \$0.00589	\$0.00764 \$0.00092	\$0.00625 \$0.03433	\$0.00373 \$0.24553
9	Common			\$0.01623	\$0.02031	\$0.02090	\$0.01273	\$0.00853	\$0.00032	\$0.03433	\$0.24555
10	Total Current Melded Rates		-	\$0.08244	\$0.09616	\$0.09481	\$0.07695	\$0.05546	\$0.05129	\$0.09162	\$0.33440
	Eurotional Cost Components	at Uniform C	urrant Potu	-							
11	Functional Cost Components a Production		urrent Relu	110,013,540	46,088,518	14,398,158	23,040,476	11,222,907	12,911,968	2,034,273	317,239
12	Transmission			25,351,944	11,671,020	3,328,994	5,285,340	2,310,238	2,349,472	375,534	31,346
13	Distribution			60,924,911	33,569,000	9,387,597	11,551,429	1,987,653	289,171	2,063,904	2,076,157
14	Common		_	48,299,605	26,424,297	6,990,480	7,906,701	2,799,143	2,592,739	1,040,854	545,390
15	Total Uniform Current Cost			244,590,000	117,752,834	34,105,230	47,783,946	18,319,940	18,143,351	5,514,565	2,970,133
	Expressed as \$/kWh										
16	Production			\$0.03708	\$0.03921	\$0.03726	\$0.03707	\$0.03482	\$0.03313	\$0.03372	\$0.02870
17	Transmission			\$0.00855	\$0.00993	\$0.00862	\$0.00850	\$0.00717	\$0.00603	\$0.00623	\$0.00284
18	Distribution			\$0.02054	\$0.02856	\$0.02430	\$0.01859	\$0.00617	\$0.00074	\$0.03421	\$0.18785
19	Common		_	\$0.01628	\$0.02248	\$0.01809	\$0.01272	\$0.00868	\$0.00665	\$0.01725	\$0.04935
20	Total Current Uniform Melded	Rates		\$0.08244	\$0.10017	\$0.08826	\$0.07689	\$0.05684	\$0.04655	\$0.09142	\$0.26873
20 21	I otal Current Uniform Melded Revenue to Cost Ratio at Current			\$0.08244 1.00	\$0.10017 0.96	\$0.08826 1.07	\$0.07689 1.00	\$0.05684 0.98	\$0.04655	\$0.09142	\$0.26873
		Rates	Return by S	1.00							
21 22	Revenue to Cost Ratio at Current Functional Cost Components a Production	Rates	Return by S	1.00 Schedule 113,026,267	0.96 46,278,258						
21 22 23	Revenue to Cost Ratio at Current Functional Cost Components a Production Transmission	Rates	Return by S	1.00 Schedule 113,026,267 27,716,178	0.96 46,278,258 11,848,469	1.07 15,403,950 4,190,418	1.00 23,604,126 5,764,126	0.98 11,351,741 2,408,383	1.10 13,954,944 3,052,489	1.00 2,083,069 408,889	1.24 350,179 43,403
21 22 23 24	Revenue to Cost Ratio at Current Functional Cost Components a Production Transmission Distribution	Rates	Return by S	1.00 Schedule 113,026,267 27,716,178 64,844,884	0.96 46,278,258 11,848,469 33,912,998	1.07 15,403,950 4,190,418 11,062,310	1.00 23,604,126 5,764,126 12,392,271	0.98 11,351,741 2,408,383 2,053,348	1.10 13,954,944 3,052,489 364,706	1.00 2,083,069 408,889 2,204,141	1.24 350,179 43,403 2,855,111
21 22 23 24 25	Revenue to Cost Ratio at Current Functional Cost Components a Production Transmission Distribution Common	Rates at Proposed	Return by S	1.00 Schedule 113,026,267 27,716,178 64,844,884 49,601,671	0.96 46,278,258 11,848,469 33,912,998 26,553,275	1.07 15,403,950 4,190,418 11,062,310 7,566,322	1.00 23,604,126 5,764,126 12,392,271 8,130,477	0.98 11,351,741 2,408,383 2,053,348 2,836,528	1.10 13,954,944 3,052,489 364,706 2,836,860	1.00 2,083,069 408,889 2,204,141 1,069,901	1.24 350,179 43,403 2,855,111 608,307
21 22 23 24	Revenue to Cost Ratio at Current Functional Cost Components a Production Transmission Distribution Common Total Proposed Rate Revenue	Rates at Proposed	Return by S	1.00 Schedule 113,026,267 27,716,178 64,844,884	0.96 46,278,258 11,848,469 33,912,998	1.07 15,403,950 4,190,418 11,062,310	1.00 23,604,126 5,764,126 12,392,271	0.98 11,351,741 2,408,383 2,053,348	1.10 13,954,944 3,052,489 364,706	1.00 2,083,069 408,889 2,204,141	1.24 350,179 43,403 2,855,111
21 22 23 24 25 26	Revenue to Cost Ratio at Current Functional Cost Components a Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh	Rates at Proposed	Return by S 	1.00 Schedule 113,026,267 27,716,178 64,844,884 49,601,671 255,189,000	0.96 46,278,258 11,848,469 33,912,998 26,553,275 118,593,000	1.07 15,403,950 4,190,418 11,062,310 7,566,322 38,223,000	1.00 23,604,126 5,764,126 12,392,271 8,130,477 49,891,000	0.98 11,351,741 2,408,383 2,053,348 2,836,528 18,650,000	1.10 13,954,944 3,052,489 364,706 2,836,860 20,209,000	1.00 2,083,069 408,889 2,204,141 1,069,901 5,766,000	1.24 350,179 43,403 2,855,111 608,307 3,857,000
21 22 23 24 25 26 27	Revenue to Cost Ratio at Current Functional Cost Components a Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production	Rates at Proposed	Return by 9	1.00 Schedule 113,026,267 27,716,178 64,844,884 49,601,671 255,189,000 \$0.03810	0.96 46,278,258 11,848,469 33,912,998 26,553,275 118,593,000 \$0.03937	1.07 15,403,950 4,190,418 11,062,310 7,566,322 38,223,000 \$0.03987	1.00 23,604,126 5,764,126 12,392,271 8,130,477 49,891,000 \$0.03798	0.98 11,351,741 2,408,383 2,053,348 2,836,528 18,650,000 \$0.03522	1.10 13,954,944 3,052,489 364,706 2,836,860 20,209,000 \$0.03580	1.00 2,083,069 408,889 2,204,141 1,069,901 5,766,000 \$0.03453	1.24 350,179 43,403 2,855,111 608,307 3,857,000 \$0.03168
21 22 23 24 25 26	Revenue to Cost Ratio at Current Functional Cost Components a Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh	Rates at Proposed	Return by S	1.00 Schedule 113,026,267 27,716,178 64,844,884 49,601,671 255,189,000	0.96 46,278,258 11,848,469 33,912,998 26,553,275 118,593,000 \$0.03937 \$0.01008	1.07 15,403,950 4,190,418 11,062,310 7,566,322 38,223,000 \$0.03987 \$0.01084	1.00 23,604,126 5,764,126 12,392,271 8,130,477 49,891,000 \$0.03798 \$0.00927	0.98 11,351,741 2,408,383 2,053,348 2,836,528 18,650,000 \$0.03522 \$0.00747	1.10 13,954,944 3,052,489 364,706 2,836,860 20,209,000 \$0.03580 \$0.00783	1.00 2,083,069 408,889 2,204,141 1,069,901 5,766,000 \$0.03453 \$0.00678	1.24 350,179 43,403 2,855,111 608,307 3,857,000 \$0.03168 \$0.03393
21 22 23 24 25 26 27 28	Revenue to Cost Ratio at Current Functional Cost Components a Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission	Rates at Proposed	Return by S	1.00 5chedule 113,026,267 27,716,178 64,844,884 49,601,671 255,189,000 \$0.03810 \$0.00934	0.96 46,278,258 11,848,469 33,912,998 26,553,275 118,593,000 \$0.03937	1.07 15,403,950 4,190,418 11,062,310 7,566,322 38,223,000 \$0.03987	1.00 23,604,126 5,764,126 12,392,271 8,130,477 49,891,000 \$0.03798	0.98 11,351,741 2,408,383 2,053,348 2,836,528 18,650,000 \$0.03522	1.10 13,954,944 3,052,489 364,706 2,836,860 20,209,000 \$0.03580	1.00 2,083,069 408,889 2,204,141 1,069,901 5,766,000 \$0.03453	1.24 350,179 43,403 2,855,111 608,307 3,857,000 \$0.03168
21 22 23 24 25 26 27 28 29	Revenue to Cost Ratio at Current Functional Cost Components a Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution	Rates at Proposed e	Return by S 	1.00 5chedule 113,026,267 27,716,178 64,844,884 49,601,671 255,189,000 \$0.03810 \$0.03810 \$0.00934 \$0.02186	0.96 46,278,258 11,848,469 33,912,998 26,553,275 118,593,000 \$0.03937 \$0.01008 \$0.02885	1.07 15,403,950 4,190,418 11,062,310 7,566,322 38,223,000 \$0.03987 \$0.01084 \$0.02863	1.00 23,604,126 5,764,126 12,392,271 8,130,477 49,891,000 \$0.03798 \$0.00927 \$0.01994	0.98 11,351,741 2,408,383 2,053,348 2,836,528 18,650,000 \$0.03522 \$0.00747 \$0.00637	1.10 13,954,944 3,052,489 364,706 2,836,860 20,209,000 \$0.03580 \$0.00783 \$0.00094	1.00 2,083,069 408,889 2,204,141 1,069,901 5,766,000 \$0.03453 \$0.00678 \$0.03654	1.24 350,179 43,403 2,855,111 608,307 3,857,000 \$0.03168 \$0.03168 \$0.03393 \$0.25832
21 22 23 24 25 26 27 28 29 30	Revenue to Cost Ratio at Current of Functional Cost Components a Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates	Rates at Proposed e	-	1.00 ichedule 113,026,267 27,716,178 64,844,884 49,601,671 255,189,000 \$0.03810 \$0.03810 \$0.02186 \$0.02186 \$0.02186	0.96 46,278,258 11,848,469 33,912,998 26,553,275 118,593,000 \$0.03937 \$0.01008 \$0.02885 \$0.02259	1.07 15,403,950 4,190,418 11,062,310 7,566,322 38,223,000 \$0.03987 \$0.01084 \$0.02863 \$0.01958	1.00 23,604,126 5,764,126 12,392,271 8,130,477 49,891,000 \$0.03798 \$0.00927 \$0.01994 \$0.01308	0.98 11,351,741 2,408,383 2,053,348 2,836,528 18,650,000 \$0.03522 \$0.00747 \$0.00637 \$0.00880	1.10 13,954,944 3,052,489 364,706 2,836,860 20,209,000 \$0.03580 \$0.00783 \$0.00094 \$0.00728	1.00 2,083,069 408,889 2,204,141 1,069,901 5,766,000 \$0.03453 \$0.00678 \$0.03654 \$0.03654	1.24 350,179 43,403 2,855,111 608,307 3,857,000 \$0.03168 \$0.03168 \$0.00393 \$0.25832 \$0.05504
21 22 23 24 25 26 27 28 29 30	Revenue to Cost Ratio at Current of Functional Cost Components a Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common	Rates at Proposed e	-	1.00 ichedule 113,026,267 27,716,178 64,844,884 49,601,671 255,189,000 \$0.03810 \$0.03810 \$0.02186 \$0.02186 \$0.02186	0.96 46,278,258 11,848,469 33,912,998 26,553,275 118,593,000 \$0.03937 \$0.01008 \$0.02885 \$0.02259	1.07 15,403,950 4,190,418 11,062,310 7,566,322 38,223,000 \$0.03987 \$0.01084 \$0.02863 \$0.01958	1.00 23,604,126 5,764,126 12,392,271 8,130,477 49,891,000 \$0.03798 \$0.00927 \$0.01994 \$0.01308	0.98 11,351,741 2,408,383 2,053,348 2,836,528 18,650,000 \$0.03522 \$0.00747 \$0.00637 \$0.00880 \$0.05787	1.10 13,954,944 3,052,489 364,706 2,836,860 20,209,000 \$0.03580 \$0.00783 \$0.00094 \$0.00728 \$0.05185	1.00 2,083,069 408,889 2,204,141 1,069,901 5,766,000 \$0.03453 \$0.00458 \$0.03654 \$0.03654 \$0.03558	1.24 350,179 43,403 2,855,111 608,307 3,857,000 \$0.03168 \$0.03168 \$0.00393 \$0.25832 \$0.05504
21 22 23 24 25 26 27 28 29 30 31	Revenue to Cost Ratio at Current Functional Cost Components at Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at	Rates at Proposed e	-	1.00 ichedule 113,026,267 27,716,178 64,844,884 49,601,671 255,189,000 \$0.03810 \$0.0934 \$0.02186 \$0.02186 \$0.02186 \$0.02186 \$0.02186 \$0.02186	0.96 46,278,258 11,848,469 33,912,998 26,553,275 118,593,000 \$0.03937 \$0.01008 \$0.02885 \$0.02259 \$0.10089	1.07 15,403,950 4,190,418 11,062,310 7,566,322 38,223,000 \$0.03987 \$0.01084 \$0.02863 \$0.01958 \$0.09892	1.00 23,604,126 5,764,126 12,392,271 8,130,477 49,891,000 \$0.03798 \$0.00927 \$0.01994 \$0.01308 \$0.08028	0.98 11,351,741 2,408,383 2,053,348 2,836,528 18,650,000 \$0.03522 \$0.00747 \$0.00637 \$0.00880	1.10 13,954,944 3,052,489 364,706 2,836,860 20,209,000 \$0.03580 \$0.00783 \$0.00094 \$0.00728	1.00 2,083,069 408,889 2,204,141 1,069,901 5,766,000 \$0.03453 \$0.00678 \$0.03654 \$0.03654	1.24 350,179 43,403 2,855,111 608,307 3,857,000 \$0.03168 \$0.00393 \$0.25832 \$0.05504 \$0.34897
21 22 23 24 25 26 27 28 29 30 31 31 32	Revenue to Cost Ratio at Current Functional Cost Components at Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Production	Rates at Proposed e	-	1.00 ichedule 113,026,267 27,716,178 64,844,884 49,601,671 255,189,000 \$0.03810 \$0.0934 \$0.02186 \$0.02186 \$0.09601 eturn 112,771,344	0.96 46,278,258 11,848,469 33,912,998 26,553,275 118,593,000 \$0.03937 \$0.01008 \$0.02885 \$0.02259 \$0.10089 47,243,858	1.07 15,403,950 4,190,418 11,062,310 7,566,322 38,223,000 \$0.03987 \$0.01084 \$0.02863 \$0.01958 \$0.09892 14,759,089	1.00 23,604,126 5,764,126 12,392,271 8,130,477 49,891,000 \$0.03798 \$0.00927 \$0.01994 \$0.01994 \$0.08028 23,618,052	0.98 11,351,741 2,408,383 2,053,348 2,836,528 18,650,000 \$0.03522 \$0.00747 \$0.00880 \$0.05787 11,504,241	1.10 13,954,944 3,052,489 364,706 2,836,860 20,209,000 \$0.03580 \$0.00783 \$0.00094 \$0.00728 \$0.05185 13,235,644	1.00 2,083,069 408,889 2,204,141 1,069,901 5,766,000 \$0.03453 \$0.00678 \$0.03654 \$0.03654 \$0.03558 2,085,268	1.24 350,179 43,403 2,855,111 608,307 3,857,000 \$0.03168 \$0.00393 \$0.25832 \$0.05504 \$0.34897 325,192
21 22 23 24 25 26 27 28 29 30 31 31 32 33 34 35	Revenue to Cost Ratio at Current Functional Cost Components at Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Production Transmission Distribution Common	Rates at Proposed e	-	1.00 ichedule 113,026,267 27,716,178 64,844,884 49,601,671 255,189,000 \$0.03810 \$0.00934 \$0.02186 \$0.01672 \$0.08601 eturn 112,771,344 27,705,287 64,988,079 49,724,290	0.96 46,278,258 11,848,469 33,912,998 26,553,275 118,593,000 \$0.03937 \$0.01008 \$0.02885 \$0.02259 \$0.10089 47,243,858 12,754,405 35,668,217 27,210,102	1.07 15,403,950 4,190,418 11,062,310 7,566,322 38,223,000 \$0.03987 \$0.01084 \$0.02863 \$0.01958 \$0.09892 14,759,089 3,638,015 9,988,404 7,197,108	1.00 23,604,126 5,764,126 12,392,271 8,130,477 49,891,000 \$0.03798 \$0.00927 \$0.01994 \$0.01308 \$0.08028 23,618,052 5,775,962 12,413,055 8,136,007	0.98 11,351,741 2,408,383 2,053,348 2,836,528 18,650,000 \$0.03522 \$0.00747 \$0.00880 \$0.005787 11,504,241 2,524,690 2,131,190 2,880,789	1.10 13,954,944 3,052,489 364,706 2,836,860 20,209,000 \$0.03580 \$0.00783 \$0.00094 \$0.00728 \$0.00728 \$0.05185 13,235,644 2,567,567 312,604 2,668,494	1.00 2,083,069 408,889 2,204,141 1,069,901 5,766,000 \$0.03654 \$0.03654 \$0.03654 \$0.01774 \$0.09558 2,085,268 410,393 2,210,464 1,071,210	1.24 350,179 43,403 2,855,111 608,307 3,857,000 \$0.03168 \$0.00393 \$0.25832 \$0.05504 \$0.34897 325,192 34,256 2,264,145 560,580
21 22 23 24 25 26 27 28 29 30 31 31 32 33 34	Revenue to Cost Ratio at Current Functional Cost Components at Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Production Transmission Distribution	Rates at Proposed e	-	1.00 ichedule 113,026,267 27,716,178 64,844,884 49,601,671 255,189,000 \$0.03810 \$0.0934 \$0.02186 \$0.01672 \$0.08601 eturn 112,771,344 27,705,287 64,988,079	0.96 46,278,258 11,848,469 33,912,998 26,553,275 118,593,000 \$0.03937 \$0.01008 \$0.02885 \$0.02259 \$0.10089 47,243,858 12,754,405 35,668,217	1.07 15,403,950 4,190,418 11,062,310 7,566,322 38,223,000 \$0.03987 \$0.01084 \$0.02863 \$0.01958 \$0.09892 14,759,089 3,638,015 9,988,404	1.00 23,604,126 5,764,126 12,392,271 8,130,477 49,891,000 \$0.03798 \$0.00927 \$0.01994 \$0.01308 \$0.08028 23,618,052 5,775,962 12,413,055	0.98 11,351,741 2,408,383 2,053,348 2,836,528 18,650,000 \$0.03522 \$0.00747 \$0.00880 \$0.005787 11,504,241 2,524,690 2,131,190	1.10 13,954,944 3,052,489 364,706 2,836,860 20,209,000 \$0.03580 \$0.00783 \$0.000783 \$0.000728 \$0.00728 \$0.05185 13,235,644 2,567,567 312,604	1.00 2,083,069 408,889 2,204,141 1,069,901 5,766,000 \$0.03654 \$0.03654 \$0.03654 \$0.01774 \$0.09558 2,085,268 410,393 2,210,464	1.24 350,179 43,403 2,855,111 608,307 3,857,000 \$0.03168 \$0.00393 \$0.25832 \$0.05504 \$0.34897 325,192 34,256 2,264,145
21 22 23 24 25 26 27 28 29 30 31 31 32 33 34 35 36	Revenue to Cost Ratio at Current of Functional Cost Components a Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components a Production Transmission Distribution Common Total Uniform Cost Expressed as \$/kWh	Rates at Proposed e	-	1.00 ichedule 113,026,267 27,716,178 64,844,884 49,601,671 255,189,000 \$0.03810 \$0.03810 \$0.00934 \$0.02186 \$0.01672 \$0.08601 112,771,344 27,705,287 64,988,079 49,724,290 255,189,000	0.96 46,278,258 11,848,469 33,912,998 26,553,275 118,593,000 \$0.03937 \$0.01008 \$0.02885 \$0.02259 \$0.10089 47,243,858 12,754,405 35,668,217 27,210,102 122,876,581	1.07 15,403,950 4,190,418 11,062,310 7,566,322 38,223,000 \$0.03987 \$0.01084 \$0.02863 \$0.01958 \$0.09892 14,759,089 3,638,015 9,988,404 7,197,108 35,582,617	1.00 23,604,126 5,764,126 12,392,271 8,130,477 49,891,000 \$0.03798 \$0.00927 \$0.01994 \$0.01308 \$0.08028 23,618,052 5,775,962 12,413,055 8,136,007 49,943,075	0.98 11,351,741 2,408,383 2,053,348 2,836,528 18,650,000 \$0.03522 \$0.00747 \$0.00637 \$0.00880 \$0.05787 11,504,241 2,524,690 2,131,190 2,880,789 19,040,910	1.10 13,954,944 3,052,489 364,706 2,836,860 20,209,000 \$0.03580 \$0.00783 \$0.00094 \$0.00728 \$0.005185 13,235,644 2,567,567 312,604 2,668,494 18,784,309	1.00 2,083,069 408,889 2,204,141 1,069,901 5,766,000 \$0.03453 \$0.00678 \$0.03654 \$0.03654 \$0.09558 2,085,268 410,393 2,210,464 1,071,210 5,777,335	1.24 350,179 43,403 2,855,111 608,307 3,857,000 \$0.03168 \$0.00393 \$0.25832 \$0.05504 \$0.34897 325,192 34,256 2,264,145 560,580 3,184,173
21 22 23 24 25 26 27 28 29 30 31 31 32 33 34 35 36 37	Revenue to Cost Ratio at Current Functional Cost Components at Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Production Transmission Distribution Common Total Uniform Cost Expressed as \$/kWh Production	Rates at Proposed e	-	1.00 ichedule 113,026,267 27,716,178 64,844,884 49,601,671 255,189,000 \$0.03810 \$0.00934 \$0.02186 \$0.01672 \$0.08601 112,771,344 27,705,287 64,988,079 49,724,290 255,189,000 \$0.03801	0.96 46,278,258 11,848,469 33,912,998 26,553,275 118,593,000 \$0.03937 \$0.01008 \$0.02885 \$0.02259 \$0.10089 47,243,858 12,754,405 35,668,217 27,210,102 122,876,581 \$0.04019	1.07 15,403,950 4,190,418 11,062,310 7,566,322 38,223,000 \$0.03987 \$0.01084 \$0.02863 \$0.01958 \$0.09892 14,759,089 3,638,015 9,988,404 7,197,108 35,582,617 \$0.03820	1.00 23,604,126 5,764,126 12,392,271 8,130,477 49,891,000 \$0.03798 \$0.00927 \$0.01994 \$0.01308 \$0.08028 23,618,052 5,775,962 12,413,055 8,136,007 49,943,075 \$0.03800	0.98 11,351,741 2,408,383 2,053,348 2,836,528 18,650,000 \$0.03522 \$0.00747 \$0.00637 \$0.00880 \$0.05787 11,504,241 2,524,690 2,131,190 2,880,789 19,040,910 \$0.03569	1.10 13,954,944 3,052,489 364,706 2,836,860 20,209,000 \$0.03580 \$0.00783 \$0.00094 \$0.00728 \$0.00728 \$0.005185 13,235,644 2,567,567 312,604 2,668,494 18,784,309 \$0.03396	1.00 2,083,069 408,889 2,204,141 1,069,901 5,766,000 \$0.03453 \$0.00678 \$0.03654 \$0.03654 \$0.09558 2,085,268 410,393 2,210,464 1,071,210 5,777,335 \$0.03457	1.24 350,179 43,403 2,855,111 608,307 3,857,000 \$0.03168 \$0.00393 \$0.25832 \$0.05504 \$0.34897 325,192 34,256 2,264,145 560,580 3,184,173 \$0.02942
21 22 23 24 25 26 27 28 29 30 31 31 32 33 34 35 36 37 38	Revenue to Cost Ratio at Current of Functional Cost Components at Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Production Transmission Distribution Common Total Uniform Cost Expressed as \$/kWh Production Transmission	Rates at Proposed e	-	1.00 ichedule 113,026,267 27,716,178 64,844,884 49,601,671 255,189,000 \$0.03810 \$0.00934 \$0.02186 \$0.01672 \$0.08601 112,771,344 27,705,287 64,988,079 49,724,290 255,189,000 \$0.03801 \$0.00934	0.96 46,278,258 11,848,469 33,912,998 26,553,275 118,593,000 \$0.03937 \$0.01008 \$0.02885 \$0.02259 \$0.10089 47,243,858 12,754,405 35,668,217 27,210,102 122,876,581 \$0.04019 \$0.04019 \$0.01085	1.07 15,403,950 4,190,418 11,062,310 7,566,322 38,223,000 \$0.03987 \$0.01084 \$0.02863 \$0.01958 \$0.09892 14,759,089 3,638,015 9,988,404 7,197,108 35,582,617 \$0.03820 \$0.00942	1.00 23,604,126 5,764,126 12,392,271 8,130,477 49,891,000 \$0.03798 \$0.00927 \$0.01994 \$0.01308 \$0.08028 23,618,052 5,775,962 12,413,055 8,136,007 49,943,075 \$0.03800 \$0.00929	0.98 11,351,741 2,408,383 2,053,348 2,836,528 18,650,000 \$0.03522 \$0.00747 \$0.00637 \$0.00880 \$0.05787 11,504,241 2,524,690 2,131,190 2,880,789 19,040,910 \$0.03569 \$0.00783	1.10 13,954,944 3,052,489 364,706 2,836,860 20,209,000 \$0.03580 \$0.00783 \$0.00094 \$0.00728 \$0.00728 \$0.00728 \$0.00728 \$0.00728 \$0.00728 \$0.00728 \$0.00728 \$0.005185 13,235,644 2,567,567 312,604 2,668,494 18,784,309 \$0.03396 \$0.00659	1.00 2,083,069 408,889 2,204,141 1,069,901 5,766,000 \$0.03453 \$0.00678 \$0.03654 \$0.03654 \$0.09558 2,085,268 410,393 2,210,464 1,071,210 5,777,335 \$0.03457 \$0.00680	1.24 350,179 43,403 2,855,111 608,307 3,857,000 \$0.03168 \$0.00393 \$0.25832 \$0.05504 \$0.34897 325,192 34,256 2,264,145 560,580 3,184,173 \$0.02942 \$0.00310
21 22 23 24 25 26 27 28 29 30 31 31 32 33 34 35 36 37 38 39	Revenue to Cost Ratio at Current of Functional Cost Components a Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components a Production Transmission Distribution Common Total Uniform Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Cost	Rates at Proposed e	-	1.00 ichedule 113,026,267 27,716,178 64,844,884 49,601,671 255,189,000 \$0.03810 \$0.00934 \$0.02186 \$0.01672 \$0.08601 112,771,344 27,705,287 64,988,079 49,724,290 255,189,000 \$0.03801 \$0.00934 \$0.00934 \$0.02191	0.96 46,278,258 11,848,469 33,912,998 26,553,275 118,593,000 \$0.03937 \$0.01008 \$0.02259 \$0.10089 47,243,858 12,754,405 35,668,217 27,210,102 122,876,581 \$0.04019 \$0.01085 \$0.03034	1.07 15,403,950 4,190,418 11,062,310 7,566,322 38,223,000 \$0.03987 \$0.01084 \$0.02863 \$0.01958 \$0.09892 14,759,089 3,638,015 9,988,404 7,197,108 35,582,617 \$0.03820 \$0.00942 \$0.0285	1.00 23,604,126 5,764,126 12,392,271 8,130,477 49,891,000 \$0.03798 \$0.00927 \$0.01994 \$0.01308 \$0.08028 23,618,052 5,775,962 12,413,055 8,136,007 49,943,075 \$0.03800 \$0.00929 \$0.01997	0.98 11,351,741 2,408,383 2,053,348 2,836,528 18,650,000 \$0.03522 \$0.00747 \$0.00880 \$0.05787 11,504,241 2,524,690 2,131,190 2,880,789 19,040,910 \$0.03569 \$0.00783 \$0.00661	1.10 13,954,944 3,052,489 364,706 2,836,860 20,209,000 \$0.03580 \$0.00783 \$0.00094 \$0.00728 \$0.007580 \$0.007580 \$0.007585 \$0.000559 \$0.000800	1.00 2,083,069 408,889 2,204,141 1,069,901 5,766,000 \$0.03453 \$0.00678 \$0.03654 \$0.03654 \$0.09558 2,085,268 410,393 2,210,464 1,071,210 5,777,335 \$0.03457 \$0.00680 \$0.03664	1.24 350,179 43,403 2,855,111 608,307 3,857,000 \$0.03168 \$0.00393 \$0.25832 \$0.05504 \$0.34897 325,192 34,256 2,264,145 560,580 3,184,173 \$0.02942 \$0.00310 \$0.20485
21 22 23 24 25 26 27 28 29 30 31 31 32 33 34 35 36 37 38 39 40	Revenue to Cost Ratio at Current of Functional Cost Components at Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Production Transmission Distribution Common Total Uniform Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Cost Expressed as \$/kWh	Rates at Proposed e	-	1.00 ichedule 113,026,267 27,716,178 64,844,884 49,601,671 255,189,000 \$0.03810 \$0.00934 \$0.02186 \$0.01672 \$0.08601 112,771,344 27,705,287 64,988,079 49,724,290 255,189,000 \$0.03801 \$0.00934 \$0.02191 \$0.01676	0.96 46,278,258 11,848,469 33,912,998 26,553,275 118,593,000 \$0.03937 \$0.01008 \$0.02259 \$0.10089 47,243,858 12,754,405 35,668,217 27,210,102 122,876,581 \$0.04019 \$0.01085 \$0.03034 \$0.02315	1.07 15,403,950 4,190,418 11,062,310 7,566,322 38,223,000 \$0.03987 \$0.01084 \$0.02863 \$0.01958 \$0.09892 14,759,089 3,638,015 9,988,404 7,197,108 35,582,617 \$0.03820 \$0.00942 \$0.02885 \$0.01863	1.00 23,604,126 5,764,126 12,392,271 8,130,477 49,891,000 \$0.03798 \$0.00927 \$0.01994 \$0.01308 \$0.08028 23,618,052 5,775,962 12,413,055 8,136,007 49,943,075 \$0.03800 \$0.00929 \$0.01997 \$0.01309	0.98 11,351,741 2,408,383 2,053,348 2,836,528 18,650,000 \$0.03522 \$0.00747 \$0.00880 \$0.05787 11,504,241 2,524,690 2,131,190 2,880,789 19,040,910 \$0.03569 \$0.00783 \$0.00661 \$0.00894	1.10 13,954,944 3,052,489 364,706 2,836,860 20,209,000 \$0.03580 \$0.00783 \$0.00094 \$0.00728 \$0.007580 \$0.00728 \$0.00728 \$0.00728 \$0.00728 \$0.00728 \$0.00728 \$0.00728 \$0.00728 \$0.00728 \$0.007580 \$0.007580 \$0.007580 \$0.00728 \$0.007580 \$0.000590 \$0.00080 \$0.000685	1.00 2,083,069 408,889 2,204,141 1,069,901 5,766,000 \$0.03453 \$0.00678 \$0.03654 \$0.01774 \$0.09558 2,085,268 410,393 2,210,464 1,071,210 5,777,335 \$0.03457 \$0.00680 \$0.03664 \$0.01776	1.24 350,179 43,403 2,855,111 608,307 3,857,000 \$0.03168 \$0.00393 \$0.25832 \$0.05504 \$0.34897 325,192 34,256 2,264,145 560,580 3,184,173 \$0.02942 \$0.00310 \$0.20485 \$0.05072
21 22 23 24 25 26 27 28 29 30 31 31 32 33 34 35 36 37 38 39 40 41	Revenue to Cost Ratio at Current of Functional Cost Components a Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components a Production Transmission Distribution Common Total Uniform Cost Expressed as \$/kWh Production Transmission Distribution Common Transmission Distribution Common Transmission Distribution Common Transmission Distribution Common Transmission Distribution Common Transmission Distribution Common Total Uniform Melded Rates	Rates at Proposed e	-	1.00 5chedule 113,026,267 27,716,178 64,844,884 49,601,671 255,189,000 \$0.03810 \$0.00934 \$0.02186 \$0.01672 \$0.08601 eturn 112,771,344 27,705,287 64,988,079 49,724,290 255,189,000 \$0.03801 \$0.00934 \$0.00934 \$0.02191 \$0.01676 \$0.08601	0.96 46,278,258 11,848,469 33,912,998 26,553,275 118,593,000 \$0.03937 \$0.01008 \$0.02259 \$0.02259 \$0.02259 \$0.02259 \$0.0089 47,243,858 12,754,405 35,668,217 27,210,102 122,876,581 \$0.04019 \$0.03034 \$0.0334 \$0.02315 \$0.10453	1.07 15,403,950 4,190,418 11,062,310 7,566,322 38,223,000 \$0.03987 \$0.01084 \$0.02863 \$0.01958 \$0.09892 14,759,089 3,638,015 9,988,404 7,197,108 35,582,617 \$0.03820 \$0.00942 \$0.02885 \$0.01863 \$0.09209	1.00 23,604,126 5,764,126 12,392,271 8,130,477 49,891,000 \$0.03798 \$0.00927 \$0.01994 \$0.01308 \$0.08028 23,618,052 5,775,962 12,413,055 8,136,007 49,943,075 \$0.03800 \$0.03800 \$0.03929 \$0.01309 \$0.01309 \$0.08036	0.98 11,351,741 2,408,383 2,053,348 2,836,528 18,650,000 \$0.03522 \$0.00747 \$0.00880 \$0.05787 11,504,241 2,524,690 2,131,190 2,880,789 19,040,910 \$0.03569 \$0.00783 \$0.00894 \$0.05908	1.10 13,954,944 3,052,489 364,706 2,836,860 20,209,000 \$0.03580 \$0.00783 \$0.00094 \$0.00728 \$0.0078 \$0.0078 \$0.0078 \$0.0078 \$0.0078 \$0.0078 \$0.0078 \$0.0078 \$0.0078 \$0.0078 \$0.0078 \$0.0078 \$0.0078 \$0.0080 \$0.00808 \$0.00808 \$0.00808 \$0.004820	1.00 2,083,069 408,889 2,204,141 1,069,901 5,766,000 \$0.03453 \$0.00678 \$0.03654 \$0.03654 \$0.01774 \$0.09558 2,085,268 410,393 2,210,464 1,071,210 5,777,335 \$0.03457 \$0.00680 \$0.03664 \$0.01776 \$0.09577	1.24 350,179 43,403 2,855,111 608,307 3,857,000 \$0.03168 \$0.00393 \$0.25832 \$0.05504 \$0.34897 325,192 34,256 2,264,145 560,580 3,184,173 \$0.02942 \$0.00310 \$0.02942 \$0.020485 \$0.05072 \$0.28810
21 22 23 24 25 26 27 28 29 30 31 31 32 33 34 35 36 37 38 39 40 41 42	Revenue to Cost Ratio at Current of Functional Cost Components at Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Production Transmission Distribution Common Total Uniform Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Melded Rates Revenue to Cost Ratio at Propose	Rates	-	1.00 ichedule 113,026,267 27,716,178 64,844,884 49,601,671 255,189,000 \$0.03810 \$0.0934 \$0.02186 \$0.01672 \$0.08601 112,771,344 27,705,287 64,988,079 49,724,290 255,189,000 \$0.03801 \$0.00934 \$0.02191 \$0.01676 \$0.08601 1.00	0.96 46,278,258 11,848,469 33,912,998 26,553,275 118,593,000 \$0.03937 \$0.01008 \$0.02259 \$0.10089 47,243,858 12,754,405 35,668,217 27,210,102 122,876,581 \$0.04019 \$0.01085 \$0.03034 \$0.02315 \$0.10453 0.97	1.07 15,403,950 4,190,418 11,062,310 7,566,322 38,223,000 \$0.03987 \$0.01084 \$0.02863 \$0.01958 \$0.09892 14,759,089 3,638,015 9,988,404 7,197,108 35,582,617 \$0.03820 \$0.00942 \$0.02585 \$0.01863 \$0.09209 1.07	1.00 23,604,126 5,764,126 12,392,271 8,130,477 49,891,000 \$0.03798 \$0.00927 \$0.01994 \$0.01308 \$0.08028 23,618,052 5,775,962 12,413,055 8,136,007 49,943,075 \$0.03800 \$0.00929 \$0.01309 \$0.01309 \$0.08036 1.00	0.98 11,351,741 2,408,383 2,053,348 2,836,528 18,650,000 \$0.03522 \$0.00747 \$0.00880 \$0.005787 11,504,241 2,524,690 2,131,190 2,880,789 19,040,910 \$0.03569 \$0.00783 \$0.00783 \$0.0061 \$0.005908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.05908 \$0.0	1.10 13,954,944 3,052,489 364,706 2,836,860 20,209,000 \$0.03580 \$0.00783 \$0.00094 \$0.00728 \$0.007585 \$0.007585 \$0.00659 \$0.00080 \$0.000685 \$0.004820 \$0.004820 \$0.004820 \$0.004820 \$0.004820 \$0.004820 \$0.004820 \$0.004820 \$0.0085	1.00 2,083,069 408,889 2,204,141 1,069,901 5,766,000 \$0.03453 \$0.00678 \$0.03654 \$0.03654 \$0.09558 2,085,268 410,393 2,210,464 1,071,210 5,777,335 \$0.03457 \$0.00680 \$0.03664 \$0.01776 \$0.09577 1.00	1.24 350,179 43,403 2,855,111 608,307 3,857,000 \$0.03168 \$0.00393 \$0.25832 \$0.05504 \$0.34897 325,192 34,256 2,264,145 560,580 3,184,173 \$0.02942 \$0.00310 \$0.02942 \$0.00310 \$0.20485 \$0.05072 \$0.28810 1.21
21 22 23 24 25 26 27 28 29 30 31 31 32 33 34 35 36 37 38 39 40 41	Revenue to Cost Ratio at Current of Functional Cost Components a Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components a Production Transmission Distribution Common Total Uniform Cost Expressed as \$/kWh Production Transmission Distribution Common Transmission Distribution Common Transmission Distribution Common Transmission Distribution Common Transmission Distribution Common Transmission Distribution Common Total Uniform Melded Rates	Rates	-	1.00 5chedule 113,026,267 27,716,178 64,844,884 49,601,671 255,189,000 \$0.03810 \$0.00934 \$0.02186 \$0.01672 \$0.08601 eturn 112,771,344 27,705,287 64,988,079 49,724,290 255,189,000 \$0.03801 \$0.00934 \$0.00934 \$0.02191 \$0.01676 \$0.08601	0.96 46,278,258 11,848,469 33,912,998 26,553,275 118,593,000 \$0.03937 \$0.01008 \$0.02259 \$0.02259 \$0.02259 \$0.02259 \$0.0089 47,243,858 12,754,405 35,668,217 27,210,102 122,876,581 \$0.04019 \$0.03034 \$0.0334 \$0.02315 \$0.10453	1.07 15,403,950 4,190,418 11,062,310 7,566,322 38,223,000 \$0.03987 \$0.01084 \$0.02863 \$0.01958 \$0.09892 14,759,089 3,638,015 9,988,404 7,197,108 35,582,617 \$0.03820 \$0.00942 \$0.02885 \$0.01863 \$0.09209	1.00 23,604,126 5,764,126 12,392,271 8,130,477 49,891,000 \$0.03798 \$0.00927 \$0.01994 \$0.01308 \$0.08028 23,618,052 5,775,962 12,413,055 8,136,007 49,943,075 \$0.03800 \$0.03800 \$0.03929 \$0.01309 \$0.01309 \$0.08036	0.98 11,351,741 2,408,383 2,053,348 2,836,528 18,650,000 \$0.03522 \$0.00747 \$0.00880 \$0.05787 11,504,241 2,524,690 2,131,190 2,880,789 19,040,910 \$0.03569 \$0.00783 \$0.00894 \$0.05908	1.10 13,954,944 3,052,489 364,706 2,836,860 20,209,000 \$0.03580 \$0.00783 \$0.00094 \$0.00728 \$0.0078 \$0.0078 \$0.0078 \$0.0078 \$0.0078 \$0.0078 \$0.0078 \$0.0078 \$0.0078 \$0.0078 \$0.0078 \$0.0078 \$0.0078 \$0.0080 \$0.00808 \$0.00808 \$0.00808 \$0.004820	1.00 2,083,069 408,889 2,204,141 1,069,901 5,766,000 \$0.03453 \$0.00678 \$0.03654 \$0.03654 \$0.01774 \$0.09558 2,085,268 410,393 2,210,464 1,071,210 5,777,335 \$0.03457 \$0.00680 \$0.03664 \$0.01776 \$0.09577	1.24 350,179 43,403 2,855,111 608,307 3,857,000 \$0.03168 \$0.00393 \$0.25832 \$0.05504 \$0.34897 325,192 34,256 2,264,145 560,580 3,184,173 \$0.02942 \$0.02942 \$0.0310 \$0.020485 \$0.05072 \$0.28810

CASE NO. AVU-E-21-01 SETTLEMENT STIPULATION APPENDIX B

Page 4 - Cost of Service

AVISTA UTILITIES

Revenue Conversion Factor Idaho - Electric System TWELVE MONTHS ENDED DECEMBER 31, 2019

Line

No.	Description	Factor	
1	Revenues	1.000000	1.000000
2	Expenses: Uncollectibles	0.002401	0.002401
3	Commission Fees	0.001953	0.001953
4	ldaho Income Tax	0.046024	
5	Total Expenses	0.050378	0.004354
6	Net Operating Income Before FIT	0.949622	0.995646
7	Federal Income Tax @ 21%	0.199421	
8	REVENUE CONVERSION FACTOR	0.750201	
9	Gross Up Factor for Revenue Related E	xpenses	1.0044

APPENDIX C

Avista Utilities Electric Fixed Cost Adjustment Mechanism (Idaho) Development of Fixed Cost Adjustment Revenue by Rate Schedule - Electric AVU-E-21-01 Year 2 Rates Effective 09/01/2022

					R	ESIDENTIAL	G	ENERAL SVC.	L	G. GEN. SVC.
				TOTAL	S	CHEDULE 1		SCH. 11,12		SCH. 21,22
1	Total Normalized Test Year Revenue		\$	244,590,000	\$	113,042,000	\$	36,636,000	\$	47,822,000
2	Settlement Revenue Change Year 1		\$	10,599,000	\$	5,550,000	\$	1,587,000	\$	2,069,000
2A	Settlement Revenue Change Year 2		\$	8,000,000	\$	5,088,000	\$	302,000	\$	1,566,000
3	Total Rate Revenue (September 1, 2022)		\$	263,189,000	\$	123,680,000	\$	38,525,000	\$	51,457,000
4	Normalized kWhs (Test Year)			2,966,809,875		1,175,514,618		386,398,071		621,475,710
5	Load Change Adjustment Rate (Ln 14)		\$	0.02554	\$	0.02554	\$	0.02554	\$	0.02554
6	Variable Power Supply Revenue (Ln 4 * Ln 5)		\$	75,772,324	\$	30,022,643	\$	9,868,607	\$	15,872,490
6A	Fixed Production and Transmission Rate per kWh	(New Customers Only)			\$	0.02590	\$	0.02571	\$	0.02302
6B	Fixed Production and Transmission Revenue	(New Customers Only)	\$	68,894,635	\$	30,440,212	\$	9,932,774	\$	14,307,080
7			¢	1/2 204 500	¢	00 (55 055	¢	00 (5(000	¢	25 504 510
7	Subtotal (Ln 3 - Ln 6)	(Test Year Customers)		162,304,589	\$	93,657,357	\$	28,656,393	\$	35,584,510
7A	Subtotal (Ln 3 - Ln 6 - Ln 6B)	(New Customers)	\$	106,605,466	\$	63,217,145	\$	18,723,619	\$	21,277,431
8	Customer Bills (Test Year)			1,612,121		1,317,789		264,377		12,718
9	Settlement Fixed Charges			-,	\$	7.00	\$	15.00	\$	425.00
10	Fixed Charge Revenue (Ln 8 * Ln 9)		\$	18,819,409	\$	9,224,523	\$	3,965,655	\$	5,405,150
				, ,				, , ,		, ,
11	Fixed Cost Adjustment Revenue (Ln 7 - Ln 10)	(Test Year Customers)	\$	143,485,180	\$	84,432,834	\$	24,690,738	\$	30,179,360
11A	Fixed Cost Adjustment Revenue (Ln 7A - Ln 10)	(New Customers)	\$	87,786,057	\$	53,992,622	\$	14,757,964	\$	15,872,281
12	Load Change Adjustment Rate (Appendix A)			\$0.02543						
12				100.44%						
	Gross Up Factor for Revenue Related Exp									
14	Grossed Up Load Change Adjustment Rate			\$0.02554						
					Re	sidential	No	n-Residential Gro	oup	
15	Average Number of Customers (Line 8 / 12)					109,816		24,528	-r	
16	Annual kWh					1,175,514,618		1,068,197,621		
17	Basic Charge Revenues					9,224,523		9,594,886		
18	Customer Bills					1,317,789		294,332		
19	Average Basic Charge					\$7.00		\$32.60		
						φ,.00		<i>\$52.00</i>		

20 Average Fixed Production and Transmission Rate per kWh (Line 6B / Line 4)

CASE NO. AVU-E-21-01 SETTLEMENT STIPULATION APPENDIX C

\$0.02590

\$0.02365

Avista Utilities Electric Fixed Cost Adjustment Mechanism (Idaho) Development of Annual Fixed Cost Adjustment Revenue Per Customer - Electric AVU-E-21-01 Year 2 Rates Effective 09/01/2022

Line No.		Source]	Residential	N	on-Residential Schedules*
	(a)	(b)		(c)		(d)
	Existing Customer FCA					
1	Fixed Cost Adjustment Revenue	Page 1	\$	84,432,834	\$	59,052,347
2	Test Year Number of Customers	Revenue Data		109,816		24,528
3	Fixed Cost Adjustment Revenue Per Customer	(1)/(2)	\$	768.86	\$	2,407.58
	New Customer FCA					
1	Fixed Cost Adjustment Revenue	Page 1	\$	53,992,622	\$	33,793,435
	•					
2	Test Year Number of Customers	Revenue Data		109,816		24,528
3	Fixed Cost Adjustment Revenue Per Customer	(1)/(2)	\$	491.67	\$	1,377.77

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

CASE NO. AVU-E-21-01 SETTLEMENT STIPULATION APPENDIX C

Avista Utilities Electric Fixed Cost Adjustment Mechanism (Idaho) Development of Monthly Fixed Cost Adjustment Revenue Per Customer - Electric AVU-E-21-01 Year 2 Rates Effective 09/01/2022

	AVU-E-21-01 Year 2 Rates Effective 09/01/2022															
Line No.		Source		Jan	Feb		Mar	Ар	r	May	Jun	Jul	Aug	Sep		Oct
	(a)	(b)		(c)	(d)		(e)	(f)	(g)	(h)	(i)	(j)	(k)		(1)
1	Electric Sales															
2	Residential															
3	- Weather-Normalized kWh Sales	Monthly Test Year	13	2,284,362	108,987.0		105,012,726		83,622	81,059,355	75,162,338	89,617,523	87,968,037	69,480,502		32,472,61:
4	- % of Annual Total	% of Total		11.25%	9.2	27%	8.93%		7.57%	6.90%	6.39%	7.62%	7.48%	5.91%		7.02
5	N															
6 7	<u>Non-Residential*</u> - Weather-Normalized kWh Sales	Monthly Test Year	0	4,021,723	92,525,3	24	82,366,439	05 00	87,667	83,981,137	87,574,712	94,899,313	95,392,829	82,590,295		35,861,800
8	- % of Annual Total	% of Total	9	8.80%		56%	82,366,439 7.71%		8.04%	7.86%	87.374,712	8.88%	8.93%			8.04
9	- % of Annual Total	76 01 1 0tal		0.0070	0.0	50 /0	1./1/0		0.0470	7.0076	8.2076	0.0076	0.9376	1.1376		0.04
10																
11	Monthly Fixed Cost Adjustment Revenue Per Customer ("'RPC")														
12	For Test Year Existing Customers															
13	Residential															
14	- Fixed Cost Adj. Revenue per Customer	Page 2														
15	- Monthly Fixed Cost Adj. Revenue per Customer	(4) x (14)	\$	86.52	\$ 71	.28	\$ 68.68	\$	58.20	\$ 53.02	\$ 49.16	\$ 58.62	\$ 57.54	\$ 45.44	\$	53.94
16																
17	Non-Residential*															
18	- Fixed Cost Adj. Revenue per Customer	Page 2					• • • • • • • •		02 50	100.00	e 105.20	e 212.00	e 216.00			102.51
19 20	- Monthly Fixed Cost Adj. Revenue per Customer	(8) x (18)	\$	211.91	\$ 208	.54	\$ 185.64	3	93.58	\$ 189.28	\$ 197.38	\$ 213.89	\$ 215.00	\$ 186.15	2	193.5;
20																
21	For New Customers															
23	Residential															
24	- Fixed Cost Adj. Revenue per Customer	Page 2														
25	- Monthly Fixed Cost Adj. Revenue per Customer	(4) x (24)	\$	55.33	\$ 45	.59	\$ 43.92	\$	37.22	\$ 33.90	\$ 31.44	\$ 37.48	\$ 36.79	\$ 29.06	\$	34.4
26																
27	Non-Residential*															
28	- Fixed Cost Adj. Revenue per Customer	Page 2														
29	- Monthly Fixed Cost Adj. Revenue per Customer	(8) x (28)	\$	121.27	\$ 119	.34	\$ 106.24	\$	10.78	\$ 108.32	\$ 112.95	\$ 122.40	\$ 123.04	\$ 106.53	\$	110.7:
	* Schedules 11, 12, 21, 22, 31, and 32.															
30	Normalized Test Year Usage															
31	Residential Schedule 001		132	2.284,362	108,987,6	21	105,012,726	88,98	3.622	81,059,355	75,162,338	89,617,523	87,968,037	69,480,502	82	2,472,613
32	General Svc Schedule 011/012		37	7,512,684	34,483,6		31,547,959	29,96		28,615,170	28,655,762	32,462,096	32,310,453	27,725,399	30	0,148,26
33	Large Gen Svc Schedule 021/022		53	,135,539	54,267,4	15	47,779,287	52,19	3,481	50,606,724	51,717,035	53,504,746	53,806,034	48,341,847	52	2,406,598
34	Extra Large Gen Schedule 25			7,739,144	26,114,2		27,924,581	26,55		26,437,030	26,012,154	26,898,632	27,389,883	25,650,252		8,365,190
35	Extra Large Gen Schedule 25P			5,210,010	30,823,1		35,740,380	31,01		32,290,770	29,648,650	32,657,540	39,269,540	31,549,600		9,938,81(
36	Pumping Schedule 31/32		3	,373,500	3,774,2		3,039,193		4,859	4,759,244	7,201,915	8,932,472	9,276,342	6,523,050		3,306,935
37	Street and Area Lights			984,019	889,9		894,132		4,270	887,809	912,322	943,582	912,538	929,011		903,710
38 39	Total Normalized Test Year Usage		290	,239,258	259,340,3	22	251,938,257	233,37	3,415	224,656,101	219,310,175	245,016,590	250,932,827	210,199,659	22	7,542,123
40	Normalized Test Year Customer Bills															
40	Residential Schedule 001			109,298	109,3	05	109,387	10	9,363	109,475	109,301	109,687	109,875	110,121		110,48]
41	General Svc Schedule 011/012			21,974	21,8		21,945		1,934	22,073	21,883	22,111	22,109	22,018		22,318
42	Large Gen Svc Schedule 021/022			1,073	1,0		1,071		1,066	1,070	1,058	1,061	1,052	1,053		1,05:
44	Extra Large Gen Schedule 25			1,075		11	1,071		1,000	1,070	1,058	1,001	1,052	1,055		1]
45	Extra Large Gen Schedule 25P			1		1	1		1	1	1	1	1	1		1
46	Pumping Schedule 31/32			1,449	1,4	11	1,437		1,430	1,453	1,432	1,448	1,435	1,423		1,45:
47	Street and Area Lights			171		71	170		172	171	171	171	173	174		174
48	Total Normalized Test Year Customer Bills			133,977	133,7	88	134,022	13	3,977	134,254	133,857	134,490	134,656	134,801		135,495
49																
50	Test Year Average Usage per Customer			1.00								00000	2000			
51	Residential			1,210		97	960		814	740	688	817	801	631		74(
52	Non-Residential			3,838	3,8	08	3,368		3,516	3,414	3,593	3,855	3,878	3,372		3,458

CASE NO. AVU-E-21-01 SETTLEMENT STIPULATION APPENDIX C

	Sumcost Scenario: AVU-E-21-01 Compa Load Factor Peak Credit	ny RY2 Se	ttlement Case			ES by Functional Cor lonths Ended Dec	AND A REAL PROPERTY OF A REAL PR	ry	Idaho Jurisdictio Electric Utility	'n	Effective 09/01/22
	Transmission by Demand	())	1.5	(0	4.5		m	m		m	
	(b) (c)	(d)	(e)	(f)	(g) Davidaatial	(h)	(i)	(j)	(k)	(I)	(m)
				Custom	Residential	General	Large Gen	Extra Large	Extra Large	Pumping	Street &
	Description			System	Service	Service	Service	Gen Service	Service CP	Service	Area Lights
	Description	of Curron	+ Daturn by Co	Total	Sch 01	Sch 11-12	Sch 21-22	Sch 25	Sch 25P	Sch 31-32	Sch 41-49
4	Functional Cost Components	at Curren	t Return by Sc		45,165,458	15 005 077	00 100 547	44 004 047	12 000 057	0.045.000	247 007
1	Production			110,722,222		15,095,677	23,126,547	11,061,847	13,880,257	2,045,229	347,207
2	Transmission			25,005,064	10,503,778	3,823,344	5,212,580	2,126,785	2,924,727	372,613	41,237
3	Distribution			59,870,874	31,258,713	10,265,722	11,390,170	1,881,260	345,740	2,043,705	2,685,564
4	Common		-	48,991,841	26,114,051	7,451,258	8,092,703	2,806,108	2,840,276	1,065,452	621,993
5	Total Current Rate Revenue			244,590,000	113,042,000	36,636,000	47,822,000	17,876,000	19,991,000	5,527,000	3,696,000
	Expressed as \$/kWh										
6	Production			\$0.03732	\$0.03842	\$0.03907	\$0.03721	\$0.03432	\$0.03561	\$0.03390	\$0.03141
7	Transmission			\$0.00843	\$0.00894	\$0.00989	\$0.00839	\$0.00660	\$0.00750	\$0.00618	\$0.00373
8	Distribution			\$0.02018	\$0.02659	\$0.02657	\$0.01833	\$0.00584	\$0.00089	\$0.03388	\$0.24298
9	Common			\$0.01651	\$0.02221	\$0.01928	\$0.01302	\$0.00871	\$0.00729	\$0.01766	\$0.05628
10	Total Current Melded Rates		-	\$0.08244	\$0.09616	\$0.09481	\$0.07695	\$0.05546	\$0.05129	\$0.09162	\$0.33440
	Functional Cost Composite	at Uniform	n Current Dete								
11	Functional Cost Components	at Uniform	in Current Ketu		16 250 000	14 440 000	00 404 645	11 000 400	10 057 400	2044 427	240 257
11	Production Transmission			110,400,961	46,250,822	14,448,863	23,121,615	11,262,429	12,957,439	2,041,437	318,357
12				24,983,246	11,501,286	3,280,580	5,208,474	2,276,639	2,315,304	370,072	30,890
13	Distribution			60,072,101	33,106,391	9,255,371	11,383,191	1,979,483	281,444	2,033,407	2,032,815
14	Common		-	49,133,692	26,805,956	7,104,313	8,090,868	2,860,666	2,638,689	1,063,336	569,865
15	Total Uniform Current Cost			244,590,000	117,664,455	34,089,127	47,804,148	18,379,216	18,192,875	5,508,251	2,951,927
	Expressed as \$/kWh										
16	Production			\$0.03721	\$0.03935	\$0.03739	\$0.03720	\$0.03494	\$0.03325	\$0.03384	\$0.02880
17	Transmission			\$0.00842	\$0.00978	\$0.00849	\$0.00838	\$0.00706	\$0.00594	\$0.00613	\$0.00279
18	Distribution			\$0.02025	\$0.02816	\$0.02395	\$0.01832	\$0.00614	\$0.00072	\$0.03371	\$0.18392
19	Common			\$0.01656	\$0.02280	\$0.01839	\$0.01302	\$0.00888	\$0.00677	\$0.01763	\$0.05156
20	Total Current Uniform Melde	d Rates	_	\$0.08244	\$0.10010	\$0.08822	\$0.07692	\$0.05703	\$0.04668	\$0.09131	\$0.26708
21	Revenue to Cost Ratio at Current	t Rates		1.00	0.96	1.07	1.00	0.97	1.10	1.00	1.25
21	Revenue to Cost Ratio at Current	t Rates		1.00	0.96	1.07	1.00	0.97	1.10	1.00	1.25
	Functional Cost Components		ed Return by S	Schedule			1.00			1.00	
22			ed Return by S		0.96	1.07	1.00	0.97	1.10	1.00	1.25 358,147
	Functional Cost Components		ed Return by S	Schedule							
22	Functional Cost Components Production		ed Return by \$	Schedule 115,535,712	47,663,877	15,575,598	24,131,100	11,604,466	14,072,313	2,130,211	358,147
22 23	Functional Cost Components Production Transmission		ed Return by S	Schedule 115,535,712 29,131,247	47,663,877 12,798,979	15,575,598 4,225,782	24,131,100 6,048,469	11,604,466 2,531,980	14,072,313 3,051,362	2,130,211 429,518	358,147 45,157
22 23 24	Functional Cost Components Production Transmission Distribution	at Propos	ed Return by \$	Schedule 115,535,712 29,131,247 67,049,733	47,663,877 12,798,979 35,510,471	15,575,598 4,225,782 11,014,958	24,131,100 6,048,469 12,811,022	11,604,466 2,531,980 2,146,862	14,072,313 3,051,362 359,102	2,130,211 429,518 2,274,383	358,147 45,157 2,932,935
22 23 24 25	Functional Cost Components Production Transmission Distribution Common Total Proposed Rate Revenu	at Propos	ed Return by \$	Schedule 115,535,712 29,131,247 67,049,733 51,472,308	47,663,877 12,798,979 35,510,471 27,706,673	15,575,598 4,225,782 11,014,958 7,708,662	24,131,100 6,048,469 12,811,022 8,466,409	11,604,466 2,531,980 2,146,862 2,953,692	14,072,313 3,051,362 359,102 2,882,224	2,130,211 429,518 2,274,383 1,112,888	358,147 45,157 2,932,935 641,761
22 23 24 25 26	Functional Cost Components Production Transmission Distribution Common Total Proposed Rate Revenu Expressed as \$/kWh	at Propos	ed Return by s	Schedule 115,535,712 29,131,247 67,049,733 51,472,308 263,189,000	47,663,877 12,798,979 35,510,471 27,706,673 123,680,000	15,575,598 4,225,782 11,014,958 7,708,662 38,525,000	24,131,100 6,048,469 12,811,022 8,466,409 51,457,000	11,604,466 2,531,980 2,146,862 2,953,692 19,237,000	14,072,313 3,051,362 359,102 2,882,224 20,365,000	2,130,211 429,518 2,274,383 1,112,888 5,947,000	358,147 45,157 2,932,935 641,761 3,978,000
22 23 24 25 26 27	Functional Cost Components Production Transmission Distribution Common Total Proposed Rate Revenu Expressed as \$/kWh Production	at Propos	ed Return by s	Schedule 115,535,712 29,131,247 67,049,733 51,472,308 263,189,000 \$0.03894	47,663,877 12,798,979 35,510,471 27,706,673 123,680,000 \$0.04055	15,575,598 4,225,782 11,014,958 7,708,662 38,525,000 \$0.04031	24,131,100 6,048,469 12,811,022 8,466,409 51,457,000 \$0.03883	11,604,466 2,531,980 2,146,862 2,953,692 19,237,000 \$0.03601	14,072,313 3,051,362 359,102 2,882,224 20,365,000 \$0.03611	2,130,211 429,518 2,274,383 1,112,888 5,947,000 \$0.03531	358,147 45,157 2,932,935 641,761 3,978,000 \$0.03240
22 23 24 25 26 27 28	Functional Cost Components Production Transmission Distribution Common Total Proposed Rate Revenu Expressed as \$/kWh Production Transmission	at Propos	ed Return by s	Schedule 115,535,712 29,131,247 67,049,733 51,472,308 263,189,000 \$0.03894 \$0.00982	47,663,877 12,798,979 35,510,471 27,706,673 123,680,000 \$0.04055 \$0.01089	15,575,598 4,225,782 11,014,958 7,708,662 38,525,000 \$0.04031 \$0.01094	24,131,100 6,048,469 12,811,022 8,466,409 51,457,000 \$0.03883 \$0.00973	11,604,466 2,531,980 2,146,862 2,953,692 19,237,000 \$0.03601 \$0.00786	14,072,313 3,051,362 359,102 2,882,224 20,365,000 \$0.03611 \$0.00783	2,130,211 429,518 2,274,383 1,112,888 5,947,000 \$0.03531 \$0.00712	358,147 45,157 2,932,935 641,761 3,978,000 \$0.03240 \$0.00409
22 23 24 25 26 27	Functional Cost Components Production Transmission Distribution Common Total Proposed Rate Revenu Expressed as \$/kWh Production	at Propos	ed Return by s	Schedule 115,535,712 29,131,247 67,049,733 51,472,308 263,189,000 \$0.03894	47,663,877 12,798,979 35,510,471 27,706,673 123,680,000 \$0.04055	15,575,598 4,225,782 11,014,958 7,708,662 38,525,000 \$0.04031	24,131,100 6,048,469 12,811,022 8,466,409 51,457,000 \$0.03883	11,604,466 2,531,980 2,146,862 2,953,692 19,237,000 \$0.03601	14,072,313 3,051,362 359,102 2,882,224 20,365,000 \$0.03611	2,130,211 429,518 2,274,383 1,112,888 5,947,000 \$0.03531	358,147 45,157 2,932,935 641,761 3,978,000 \$0.03240
22 23 24 25 26 27 28 29	Functional Cost Components Production Transmission Distribution Common Total Proposed Rate Revenu Expressed as \$/kWh Production Transmission Distribution Common	at Propos	ed Return by s	Schedule 115,535,712 29,131,247 67,049,733 51,472,308 263,189,000 \$0.03894 \$0.00982 \$0.02260	47,663,877 12,798,979 35,510,471 27,706,673 123,680,000 \$0.04055 \$0.01089 \$0.03021	15,575,598 4,225,782 11,014,958 7,708,662 38,525,000 \$0.04031 \$0.01094 \$0.02851	24,131,100 6,048,469 12,811,022 8,466,409 51,457,000 \$0.03883 \$0.0973 \$0.02061	11,604,466 2,531,980 2,146,862 2,953,692 19,237,000 \$0.03601 \$0.00786 \$0.00666	14,072,313 3,051,362 359,102 2,882,224 20,365,000 \$0.03611 \$0.00783 \$0.00092 \$0.00740	2,130,211 429,518 2,274,383 1,112,888 5,947,000 \$0.03531 \$0.00712 \$0.03770	358,147 45,157 2,932,935 641,761 3,978,000 \$0.03240 \$0.00409 \$0.26536
22 23 24 25 26 27 28 29 30	Functional Cost Components Production Transmission Distribution Common Total Proposed Rate Revenu Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rate	at Propos ie	-	Schedule 115,535,712 29,131,247 67,049,733 51,472,308 263,189,000 \$0.03894 \$0.00982 \$0.02260 \$0.01735 \$0.08871	47,663,877 12,798,979 35,510,471 27,706,673 123,680,000 \$0.04055 \$0.01089 \$0.03021 \$0.02357	15,575,598 4,225,782 11,014,958 7,708,662 38,525,000 \$0.04031 \$0.01094 \$0.02851 \$0.01995	24,131,100 6,048,469 12,811,022 8,466,409 51,457,000 \$0.03883 \$0.00973 \$0.02061 \$0.01362	11,604,466 2,531,980 2,146,862 2,953,692 19,237,000 \$0.03601 \$0.00786 \$0.00666 \$0.00916	14,072,313 3,051,362 359,102 2,882,224 20,365,000 \$0.03611 \$0.00783 \$0.00092	2,130,211 429,518 2,274,383 1,112,888 5,947,000 \$0.03531 \$0.00712 \$0.03770 \$0.01845	358,147 45,157 2,932,935 641,761 3,978,000 \$0.03240 \$0.00409 \$0.26536 \$0.05806
22 23 24 25 26 27 28 29 30 31	Functional Cost Components Production Transmission Distribution Common Total Proposed Rate Revenu Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rate Functional Cost Components	at Propos ie	-	Schedule 115,535,712 29,131,247 67,049,733 51,472,308 263,189,000 \$0.03894 \$0.00982 \$0.02260 \$0.01735 \$0.08871 eturn	47,663,877 12,798,979 35,510,471 27,706,673 123,680,000 \$0.04055 \$0.01089 \$0.03021 \$0.02357 \$0.10521	15,575,598 4,225,782 11,014,958 7,708,662 38,525,000 \$0.04031 \$0.01094 \$0.02851 \$0.01995 \$0.09970	24,131,100 6,048,469 12,811,022 8,466,409 51,457,000 \$0.03883 \$0.00973 \$0.02061 \$0.01362 \$0.08280	11,604,466 2,531,980 2,146,862 2,953,692 19,237,000 \$0.03601 \$0.00786 \$0.00666 \$0.00916 \$0.05969	14,072,313 3,051,362 359,102 2,882,224 20,365,000 \$0.03611 \$0.00783 \$0.00783 \$0.00740 \$0.05225	2,130,211 429,518 2,274,383 1,112,888 5,947,000 \$0.03531 \$0.00712 \$0.03770 \$0.01845 \$0.09858	358,147 45,157 2,932,935 641,761 3,978,000 \$0.03240 \$0.00409 \$0.26536 \$0.05806 \$0.35992
22 23 24 25 26 27 28 29 30 31 31	Functional Cost Components Production Transmission Distribution Common Total Proposed Rate Revenu Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rate Functional Cost Components Production	at Propos ie	-	Schedule 115,535,712 29,131,247 67,049,733 51,472,308 263,189,000 \$0.03894 \$0.00982 \$0.02260 \$0.01735 \$0.08871 eturn 115,418,248	47,663,877 12,798,979 35,510,471 27,706,673 123,680,000 \$0.04055 \$0.01089 \$0.03021 \$0.02357 \$0.10521 48,352,739	15,575,598 4,225,782 11,014,958 7,708,662 38,525,000 \$0.04031 \$0.01094 \$0.02851 \$0.01995 \$0.09970 15,105,506	24,131,100 6,048,469 12,811,022 8,466,409 51,457,000 \$0.03883 \$0.00973 \$0.02061 \$0.01362 \$0.08280 24,172,401	11,604,466 2,531,980 2,146,862 2,953,692 19,237,000 \$0.03601 \$0.00786 \$0.00916 \$0.00916 \$0.05969 11,774,262	14,072,313 3,051,362 359,102 2,882,224 20,365,000 \$0.03611 \$0.00783 \$0.007740 \$0.00740 \$0.05225 13,546,303	2,130,211 429,518 2,274,383 1,112,888 5,947,000 \$0.03531 \$0.00712 \$0.03770 \$0.01845 \$0.09858 2,134,212	358,147 45,157 2,932,935 641,761 3,978,000 \$0.03240 \$0.00409 \$0.26536 \$0.05806 \$0.05806 \$0.35992 332,825
22 23 24 25 26 27 28 29 30 31 31 32 33	Functional Cost Components Production Transmission Distribution Common Total Proposed Rate Revenu Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rate Functional Cost Components Production Transmission	at Propos ie	-	Schedule 115,535,712 29,131,247 67,049,733 51,472,308 263,189,000 \$0.03894 \$0.00982 \$0.02260 \$0.01735 \$0.08871 eturn 115,418,248 29,177,343	47,663,877 12,798,979 35,510,471 27,706,673 123,680,000 \$0.04055 \$0.01089 \$0.03021 \$0.02357 \$0.10521 48,352,739 13,432,080	15,575,598 4,225,782 11,014,958 7,708,662 38,525,000 \$0.04031 \$0.01094 \$0.02851 \$0.01995 \$0.09970 15,105,506 3,831,312	24,131,100 6,048,469 12,811,022 8,466,409 51,457,000 \$0.03883 \$0.00973 \$0.02061 \$0.01362 \$0.08280 24,172,401 6,082,854	11,604,466 2,531,980 2,146,862 2,953,692 19,237,000 \$0.03601 \$0.00786 \$0.00916 \$0.00916 \$0.05969 11,774,262 2,658,833	14,072,313 3,051,362 359,102 2,882,224 20,365,000 \$0.03611 \$0.00783 \$0.00783 \$0.00740 \$0.05225 13,546,303 2,703,988	2,130,211 429,518 2,274,383 1,112,888 5,947,000 \$0.03531 \$0.00712 \$0.03770 \$0.01845 \$0.09858 2,134,212 432,199	358,147 45,157 2,932,935 641,761 3,978,000 \$0.03240 \$0.00409 \$0.26536 \$0.05806 \$0.05806 \$0.35992 332,825 36,076
22 23 24 25 26 27 28 29 30 31 31 32 33 34	Functional Cost Components Production Transmission Distribution Common Total Proposed Rate Revenu Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rate Functional Cost Components Production Transmission Distribution	at Propos ie	-	Schedule 115,535,712 29,131,247 67,049,733 51,472,308 263,189,000 \$0.03894 \$0.00982 \$0.02260 \$0.01735 \$0.08871 eturn 115,418,248 29,177,343 67,030,991	47,663,877 12,798,979 35,510,471 27,706,673 123,680,000 \$0.04055 \$0.01089 \$0.03021 \$0.02357 \$0.10521 48,352,739 13,432,080 36,683,161	15,575,598 4,225,782 11,014,958 7,708,662 38,525,000 \$0.04031 \$0.01094 \$0.02851 \$0.01995 \$0.09970 15,105,506 3,831,312 10,280,654	24,131,100 6,048,469 12,811,022 8,466,409 51,457,000 \$0.03883 \$0.00973 \$0.02061 \$0.01362 \$0.08280 24,172,401 6,082,854 12,869,466	11,604,466 2,531,980 2,146,862 2,953,692 19,237,000 \$0.03601 \$0.00916 \$0.00916 \$0.05969 11,774,262 2,658,833 2,230,009	14,072,313 3,051,362 359,102 2,882,224 20,365,000 \$0.03611 \$0.00783 \$0.00740 \$0.00740 \$0.05225 13,546,303 2,703,988 322,453	2,130,211 429,518 2,274,383 1,112,888 5,947,000 \$0.03531 \$0.00712 \$0.03770 \$0.01845 \$0.09858 2,134,212 432,199 2,285,250	358,147 45,157 2,932,935 641,761 3,978,000 \$0.03240 \$0.00409 \$0.26536 \$0.05806 \$0.05806 \$0.35992 332,825 36,076 2,359,998
22 23 24 25 26 27 28 29 30 31 31 32 33 34 35	Functional Cost Components Production Transmission Distribution Common Total Proposed Rate Revenu Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rate Functional Cost Components Production Transmission Distribution Common Common	at Propos ie	-	Schedule 115,535,712 29,131,247 67,049,733 51,472,308 263,189,000 \$0.03894 \$0.02260 \$0.02260 \$0.01735 \$0.08871 eturn 115,418,248 29,177,343 67,030,991 51,562,418	47,663,877 12,798,979 35,510,471 27,706,673 123,680,000 \$0.04055 \$0.01089 \$0.03021 \$0.02357 \$0.10521 48,352,739 13,432,080 36,683,161 28,145,813	15,575,598 4,225,782 11,014,958 7,708,662 38,525,000 \$0.04031 \$0.01094 \$0.02851 \$0.01995 \$0.09970 15,105,506 3,831,312 10,280,654 7,456,510	24,131,100 6,048,469 12,811,022 8,466,409 51,457,000 \$0.03883 \$0.00973 \$0.02061 \$0.01362 \$0.08280 24,172,401 6,082,854 12,869,466 8,481,774	11,604,466 2,531,980 2,146,862 2,953,692 19,237,000 \$0.03601 \$0.00916 \$0.00916 \$0.05969 11,774,262 2,658,833 2,230,009 2,999,875	14,072,313 3,051,362 359,102 2,882,224 20,365,000 \$0.03611 \$0.00783 \$0.00092 \$0.00740 \$0.05225 13,546,303 2,703,988 322,453 2,767,318	2,130,211 429,518 2,274,383 1,112,888 5,947,000 \$0.03531 \$0.00712 \$0.03770 \$0.01845 \$0.09858 2,134,212 432,199 2,285,250 1,115,121	358,147 45,157 2,932,935 641,761 3,978,000 \$0.03240 \$0.03240 \$0.26536 \$0.05806 \$0.05806 \$0.35992 332,825 36,076 2,359,998 596,007
22 23 24 25 26 27 28 29 30 31 31 32 33 34	Functional Cost Components Production Transmission Distribution Common Total Proposed Rate Revenu Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rate Functional Cost Components Production Transmission Distribution	at Propos ie	-	Schedule 115,535,712 29,131,247 67,049,733 51,472,308 263,189,000 \$0.03894 \$0.00982 \$0.02260 \$0.01735 \$0.08871 eturn 115,418,248 29,177,343 67,030,991	47,663,877 12,798,979 35,510,471 27,706,673 123,680,000 \$0.04055 \$0.01089 \$0.03021 \$0.02357 \$0.10521 48,352,739 13,432,080 36,683,161	15,575,598 4,225,782 11,014,958 7,708,662 38,525,000 \$0.04031 \$0.01094 \$0.02851 \$0.01995 \$0.09970 15,105,506 3,831,312 10,280,654	24,131,100 6,048,469 12,811,022 8,466,409 51,457,000 \$0.03883 \$0.00973 \$0.02061 \$0.01362 \$0.08280 24,172,401 6,082,854 12,869,466	11,604,466 2,531,980 2,146,862 2,953,692 19,237,000 \$0.03601 \$0.00916 \$0.00916 \$0.05969 11,774,262 2,658,833 2,230,009	14,072,313 3,051,362 359,102 2,882,224 20,365,000 \$0.03611 \$0.00783 \$0.00740 \$0.00740 \$0.05225 13,546,303 2,703,988 322,453	2,130,211 429,518 2,274,383 1,112,888 5,947,000 \$0.03531 \$0.00712 \$0.03770 \$0.01845 \$0.09858 2,134,212 432,199 2,285,250	358,147 45,157 2,932,935 641,761 3,978,000 \$0.03240 \$0.00409 \$0.26536 \$0.05806 \$0.05806 \$0.35992 332,825 36,076 2,359,998
22 23 24 25 26 27 28 29 30 31 31 32 33 34 35	Functional Cost Components Production Transmission Distribution Common Total Proposed Rate Revenu Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rate Functional Cost Components Production Transmission Distribution Common Common	at Propos ie	-	Schedule 115,535,712 29,131,247 67,049,733 51,472,308 263,189,000 \$0.03894 \$0.02260 \$0.02260 \$0.01735 \$0.08871 eturn 115,418,248 29,177,343 67,030,991 51,562,418	47,663,877 12,798,979 35,510,471 27,706,673 123,680,000 \$0.04055 \$0.01089 \$0.03021 \$0.02357 \$0.10521 48,352,739 13,432,080 36,683,161 28,145,813	15,575,598 4,225,782 11,014,958 7,708,662 38,525,000 \$0.04031 \$0.01094 \$0.02851 \$0.01995 \$0.09970 15,105,506 3,831,312 10,280,654 7,456,510	24,131,100 6,048,469 12,811,022 8,466,409 51,457,000 \$0.03883 \$0.00973 \$0.02061 \$0.01362 \$0.08280 24,172,401 6,082,854 12,869,466 8,481,774	11,604,466 2,531,980 2,146,862 2,953,692 19,237,000 \$0.03601 \$0.00916 \$0.00916 \$0.05969 11,774,262 2,658,833 2,230,009 2,999,875	14,072,313 3,051,362 359,102 2,882,224 20,365,000 \$0.03611 \$0.00783 \$0.00092 \$0.00740 \$0.05225 13,546,303 2,703,988 322,453 2,767,318	2,130,211 429,518 2,274,383 1,112,888 5,947,000 \$0.03531 \$0.00712 \$0.03770 \$0.01845 \$0.09858 2,134,212 432,199 2,285,250 1,115,121	358,147 45,157 2,932,935 641,761 3,978,000 \$0.03240 \$0.03240 \$0.26536 \$0.05806 \$0.05806 \$0.35992 332,825 36,076 2,359,998 596,007
22 23 24 25 26 27 28 29 30 31 31 32 33 34 35	Functional Cost Components Production Transmission Distribution Common Total Proposed Rate Revenu Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rate Functional Cost Components Production Transmission Distribution Common Total Uniform Cost	at Propos ie	-	Schedule 115,535,712 29,131,247 67,049,733 51,472,308 263,189,000 \$0.03894 \$0.02260 \$0.02260 \$0.01735 \$0.08871 eturn 115,418,248 29,177,343 67,030,991 51,562,418	47,663,877 12,798,979 35,510,471 27,706,673 123,680,000 \$0.04055 \$0.01089 \$0.03021 \$0.02357 \$0.10521 48,352,739 13,432,080 36,683,161 28,145,813	15,575,598 4,225,782 11,014,958 7,708,662 38,525,000 \$0.04031 \$0.01094 \$0.02851 \$0.01995 \$0.09970 15,105,506 3,831,312 10,280,654 7,456,510	24,131,100 6,048,469 12,811,022 8,466,409 51,457,000 \$0.03883 \$0.00973 \$0.02061 \$0.01362 \$0.08280 24,172,401 6,082,854 12,869,466 8,481,774	11,604,466 2,531,980 2,146,862 2,953,692 19,237,000 \$0.03601 \$0.00916 \$0.00916 \$0.05969 11,774,262 2,658,833 2,230,009 2,999,875	14,072,313 3,051,362 359,102 2,882,224 20,365,000 \$0.03611 \$0.00783 \$0.00092 \$0.00740 \$0.05225 13,546,303 2,703,988 322,453 2,767,318	2,130,211 429,518 2,274,383 1,112,888 5,947,000 \$0.03531 \$0.00712 \$0.03770 \$0.01845 \$0.09858 2,134,212 432,199 2,285,250 1,115,121	358,147 45,157 2,932,935 641,761 3,978,000 \$0.03240 \$0.06536 \$0.05806 \$0.05806 \$0.35992 332,825 36,076 2,359,998 596,007
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	Functional Cost Components Production Transmission Distribution Common Total Proposed Rate Revenu Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rate Functional Cost Components Production Transmission Distribution Common Total Uniform Cost Expressed as \$/kWh	at Propos ie	-	Schedule 115,535,712 29,131,247 67,049,733 51,472,308 263,189,000 \$0.03894 \$0.00982 \$0.02260 \$0.01735 \$0.08871 eturn 115,418,248 29,177,343 67,030,991 51,562,418 263,189,000	47,663,877 12,798,979 35,510,471 27,706,673 123,680,000 \$0.04055 \$0.01089 \$0.03021 \$0.03021 \$0.03021 \$0.03021 48,352,739 13,432,080 36,683,161 28,145,813 126,613,794	15,575,598 4,225,782 11,014,958 7,708,662 38,525,000 \$0.04031 \$0.01094 \$0.02851 \$0.09970 15,105,506 3,831,312 10,280,654 7,456,510 36,673,982	24,131,100 6,048,469 12,811,022 8,466,409 51,457,000 \$0.03883 \$0.00973 \$0.02061 \$0.01362 \$0.08280 24,172,401 6,082,854 12,869,466 8,481,774 51,606,495	11,604,466 2,531,980 2,146,862 2,953,692 19,237,000 \$0.03601 \$0.00666 \$0.00916 \$0.05969 11,774,262 2,658,833 2,230,009 2,999,875 19,662,980	14,072,313 3,051,362 359,102 2,882,224 20,365,000 \$0.03611 \$0.00783 \$0.00740 \$0.05225 13,546,303 2,703,988 322,453 2,767,318 19,340,063	2,130,211 429,518 2,274,383 1,112,888 5,947,000 \$0.03531 \$0.00712 \$0.03770 \$0.01845 \$0.09858 2,134,212 432,199 2,285,250 1,115,121 5,966,782	358,147 45,157 2,932,935 641,761 3,978,000 \$0.03240 \$0.00409 \$0.26536 \$0.05806 \$0.35992 332,825 36,076 2,359,998 596,007 3,324,905
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	Functional Cost Components Production Transmission Distribution Common Total Proposed Rate Revenu Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rate Functional Cost Components Production Transmission Distribution Common Total Uniform Cost Expressed as \$/kWh Production	at Propos ie	-	Schedule 115,535,712 29,131,247 67,049,733 51,472,308 263,189,000 \$0.03894 \$0.00982 \$0.02260 \$0.01735 \$0.08871 eturn 115,418,248 29,177,343 67,030,991 51,562,418 263,189,000 \$0.03890	47,663,877 12,798,979 35,510,471 27,706,673 123,680,000 \$0.04055 \$0.01089 \$0.03021 \$0.02357 \$0.10521 48,352,739 13,432,080 36,683,161 28,145,813 126,613,794 \$0.04113	15,575,598 4,225,782 11,014,958 7,708,662 38,525,000 \$0.04031 \$0.01094 \$0.02851 \$0.01995 \$0.09970 15,105,506 3,831,312 10,280,654 7,456,510 36,673,982 \$0.03909	24,131,100 6,048,469 12,811,022 8,466,409 51,457,000 \$0.03883 \$0.00973 \$0.02061 \$0.01362 \$0.08280 24,172,401 6,082,854 12,869,466 8,481,774 51,606,495 \$0.03890	11,604,466 2,531,980 2,146,862 2,953,692 19,237,000 \$0.03601 \$0.00916 \$0.00916 \$0.05969 11,774,262 2,658,833 2,230,009 2,999,875 19,662,980 \$0.03653	14,072,313 3,051,362 359,102 2,882,224 20,365,000 \$0.03611 \$0.00783 \$0.00740 \$0.05225 13,546,303 2,703,988 322,453 2,767,318 19,340,063 \$0.03476	2,130,211 429,518 2,274,383 1,112,888 5,947,000 \$0.03531 \$0.00712 \$0.03770 \$0.01845 \$0.09858 2,134,212 432,199 2,285,250 1,115,121 5,966,782 \$0.03538	358,147 45,157 2,932,935 641,761 3,978,000 \$0.03240 \$0.26536 \$0.05806 \$0.35992 332,825 36,076 2,359,998 596,007 3,324,905 \$0.03011
22 23 24 25 26 27 28 29 30 31 31 32 33 34 35 36 37 38 39	Functional Cost Components Production Transmission Distribution Common Total Proposed Rate Revenu Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rate Functional Cost Components Production Transmission Distribution Common Total Uniform Cost Expressed as \$/kWh Production Transmission	at Propos ie	-	Schedule 115,535,712 29,131,247 67,049,733 51,472,308 263,189,000 \$0.03894 \$0.00982 \$0.02260 \$0.01735 \$0.08871 eturn 115,418,248 29,177,343 67,030,991 51,562,418 263,189,000 \$0.03890 \$0.03890 \$0.00983 \$0.02259	47,663,877 12,798,979 35,510,471 27,706,673 123,680,000 \$0.04055 \$0.01089 \$0.03021 \$0.02357 \$0.10521 48,352,739 13,432,080 36,683,161 28,145,813 126,613,794 \$0.04113 \$0.01143 \$0.01143 \$0.03121	15,575,598 4,225,782 11,014,958 7,708,662 38,525,000 \$0.04031 \$0.01094 \$0.02851 \$0.01995 \$0.09970 15,105,506 3,831,312 10,280,654 7,456,510 36,673,982 \$0.03909 \$0.00992 \$0.00992 \$0.02661	24,131,100 6,048,469 12,811,022 8,466,409 51,457,000 \$0.03883 \$0.00973 \$0.02061 \$0.01362 \$0.08280 24,172,401 6,082,854 12,869,466 8,481,774 51,606,495 \$0.03890 \$0.00979 \$0.02071	11,604,466 2,531,980 2,146,862 2,953,692 19,237,000 \$0.03601 \$0.00916 \$0.00916 \$0.05969 11,774,262 2,658,833 2,230,009 2,999,875 19,662,980 \$0.03653 \$0.00825 \$0.00692	14,072,313 3,051,362 359,102 2,882,224 20,365,000 \$0.03611 \$0.00783 \$0.00740 \$0.05225 13,546,303 2,703,988 322,453 2,767,318 19,340,063 \$0.03476 \$0.00694 \$0.00083	2,130,211 429,518 2,274,383 1,112,888 5,947,000 \$0.03531 \$0.00712 \$0.03770 \$0.01845 \$0.09858 2,134,212 432,199 2,285,250 1,115,121 5,966,782 \$0.03538 \$0.00716 \$0.03788	358,147 45,157 2,932,935 641,761 3,978,000 \$0.03240 \$0.065806 \$0.05806 \$0.35992 332,825 36,076 2,359,998 596,007 3,324,905 \$0.03011 \$0.00326 \$0.21353
22 23 24 25 26 27 28 29 30 31 31 32 33 34 35 36 37 38 39 40	Functional Cost Components Production Transmission Distribution Common Total Proposed Rate Revenu Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rate Functional Cost Components Production Transmission Distribution Common Total Uniform Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Cost	at Propos ie	-	Schedule 115,535,712 29,131,247 67,049,733 51,472,308 263,189,000 \$0.03894 \$0.00982 \$0.02260 \$0.01735 \$0.08871 eturn 115,418,248 29,177,343 67,030,991 51,562,418 263,189,000 \$0.03890 \$0.03890 \$0.00983	47,663,877 12,798,979 35,510,471 27,706,673 123,680,000 \$0.04055 \$0.01089 \$0.03021 \$0.02357 \$0.10521 48,352,739 13,432,080 36,683,161 28,145,813 126,613,794 \$0.04113 \$0.01143	15,575,598 4,225,782 11,014,958 7,708,662 38,525,000 \$0.04031 \$0.01094 \$0.02851 \$0.01995 \$0.09970 15,105,506 3,831,312 10,280,654 7,456,510 36,673,982 \$0.03909 \$0.00992	24,131,100 6,048,469 12,811,022 8,466,409 51,457,000 \$0.03883 \$0.00973 \$0.02061 \$0.01362 \$0.08280 24,172,401 6,082,854 12,869,466 8,481,774 51,606,495 \$0.03890 \$0.00979	11,604,466 2,531,980 2,146,862 2,953,692 19,237,000 \$0.03601 \$0.00916 \$0.00916 \$0.05969 11,774,262 2,658,833 2,230,009 2,999,875 19,662,980 \$0.03653 \$0.00825	14,072,313 3,051,362 359,102 2,882,224 20,365,000 \$0.03611 \$0.00783 \$0.00740 \$0.05225 13,546,303 2,703,988 322,453 2,767,318 19,340,063 \$0.03476 \$0.00694	2,130,211 429,518 2,274,383 1,112,888 5,947,000 \$0.03531 \$0.00712 \$0.03770 \$0.01845 \$0.09858 2,134,212 432,199 2,285,250 1,115,121 5,966,782 \$0.03538 \$0.00716	358,147 45,157 2,932,935 641,761 3,978,000 \$0.03240 \$0.026536 \$0.05806 \$0.35992 332,825 36,076 2,359,998 596,007 3,324,905 \$0.03011 \$0.00326
22 23 24 25 26 27 28 29 30 31 31 32 33 34 35 36 37 38 39	Functional Cost Components Production Transmission Distribution Common Total Proposed Rate Revenu Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rate Functional Cost Components Production Transmission Distribution Common Total Uniform Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Cost	at Propos	-	Schedule 115,535,712 29,131,247 67,049,733 51,472,308 263,189,000 \$0.03894 \$0.02982 \$0.02260 \$0.01735 \$0.08871 eturn 115,418,248 29,177,343 67,030,991 51,562,418 263,189,000 \$0.03890 \$0.03890 \$0.02259 \$0.01738	47,663,877 12,798,979 35,510,471 27,706,673 123,680,000 \$0.04055 \$0.01089 \$0.03021 \$0.02357 \$0.10521 48,352,739 13,432,080 36,683,161 28,145,813 126,613,794 \$0.04113 \$0.01143 \$0.03121 \$0.02394	15,575,598 4,225,782 11,014,958 7,708,662 38,525,000 \$0.04031 \$0.01094 \$0.02851 \$0.01995 \$0.09970 15,105,506 3,831,312 10,280,654 7,456,510 36,673,982 \$0.03909 \$0.00992 \$0.02661 \$0.01930	24,131,100 6,048,469 12,811,022 8,466,409 51,457,000 \$0.03883 \$0.00973 \$0.02061 \$0.01362 \$0.08280 24,172,401 6,082,854 12,869,466 8,481,774 51,606,495 \$0.03890 \$0.00979 \$0.02071 \$0.01365	11,604,466 2,531,980 2,146,862 2,953,692 19,237,000 \$0.00666 \$0.00916 \$0.05969 11,774,262 2,658,833 2,230,009 2,999,875 19,662,980 \$0.03653 \$0.00825 \$0.00692 \$0.00931	14,072,313 3,051,362 359,102 2,882,224 20,365,000 \$0.03611 \$0.00783 \$0.00740 \$0.05225 13,546,303 2,703,988 322,453 2,767,318 19,340,063 \$0.03476 \$0.00694 \$0.00083 \$0.00710	2,130,211 429,518 2,274,383 1,112,888 5,947,000 \$0.03531 \$0.00712 \$0.03770 \$0.01845 \$0.09858 2,134,212 432,199 2,285,250 1,115,121 5,966,782 \$0.03538 \$0.00716 \$0.03788 \$0.01849	358,147 45,157 2,932,935 641,761 3,978,000 \$0.03240 \$0.065806 \$0.26536 \$0.05806 \$0.35992 332,825 36,076 2,359,998 596,007 3,324,905 \$0.03011 \$0.00326 \$0.21353 \$0.05393
22 23 24 25 26 27 28 29 30 31 31 32 33 34 35 36 37 38 39 40 41	Functional Cost Components Production Transmission Distribution Common Total Proposed Rate Revenu Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rate Functional Cost Components Production Transmission Distribution Common Total Uniform Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Melded Rates	at Propos ie s at Uniform	-	Schedule 115,535,712 29,131,247 67,049,733 51,472,308 263,189,000 \$0.03894 \$0.03894 \$0.0260 \$0.01735 \$0.08871 eturn 115,418,248 29,177,343 67,030,991 51,562,418 263,189,000 \$0.03890 \$0.03890 \$0.00983 \$0.02259 \$0.01738 \$0.08871	47,663,877 12,798,979 35,510,471 27,706,673 123,680,000 \$0.04055 \$0.01089 \$0.03021 \$0.02357 \$0.10521 48,352,739 13,432,080 36,683,161 28,145,813 126,613,794 \$0.04113 \$0.01143 \$0.01143 \$0.02394 \$0.10771	15,575,598 4,225,782 11,014,958 7,708,662 38,525,000 \$0.04031 \$0.01094 \$0.02851 \$0.01995 \$0.09970 15,105,506 3,831,312 10,280,654 7,456,510 36,673,982 \$0.03909 \$0.00992 \$0.00992 \$0.00992	24,131,100 6,048,469 12,811,022 8,466,409 51,457,000 \$0.03883 \$0.00973 \$0.02061 \$0.01362 \$0.08280 24,172,401 6,082,854 12,869,466 8,481,774 51,606,495 \$0.03890 \$0.00979 \$0.02071 \$0.01365 \$0.08304	11,604,466 2,531,980 2,146,862 2,953,692 19,237,000 \$0.03601 \$0.00916 \$0.00916 \$0.05969 11,774,262 2,658,833 2,230,009 2,999,875 19,662,980 \$0.03653 \$0.00825 \$0.00825 \$0.00931 \$0.06101	14,072,313 3,051,362 359,102 2,882,224 20,365,000 \$0.03611 \$0.00783 \$0.00092 \$0.00740 \$0.05225 13,546,303 2,703,988 322,453 2,767,318 19,340,063 \$0.03476 \$0.00476 \$0.00694 \$0.00710 \$0.04962	2,130,211 429,518 2,274,383 1,112,888 5,947,000 \$0.03531 \$0.00712 \$0.03770 \$0.01845 \$0.09858 2,134,212 432,199 2,285,250 1,115,121 5,966,782 \$0.03538 \$0.00716 \$0.03788 \$0.01849 \$0.09891	358,147 45,157 2,932,935 641,761 3,978,000 \$0.03240 \$0.0409 \$0.26536 \$0.05806 \$0.35992 332,825 36,076 2,359,998 596,007 3,324,905 \$0.03011 \$0.00326 \$0.21353 \$0.05393 \$0.30083
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42	Functional Cost Components Production Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rate Functional Cost Components Production Transmission Distribution Common Total Uniform Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Melded Rates Revenue to Cost Ratio at Propos	at Propos ie s at Uniform	-	Schedule 115,535,712 29,131,247 67,049,733 51,472,308 263,189,000 \$0.03894 \$0.00982 \$0.02260 \$0.01735 \$0.08871 eturn 115,418,248 29,177,343 67,030,991 51,562,418 263,189,000 \$0.03890 \$0.00983 \$0.02259 \$0.01738 \$0.08871 1.00	47,663,877 12,798,979 35,510,471 27,706,673 123,680,000 \$0.04055 \$0.01089 \$0.03021 \$0.02357 \$0.10521 48,352,739 13,432,080 36,683,161 28,145,813 126,613,794 \$0.04113 \$0.01143 \$0.01143 \$0.01143 \$0.01143 \$0.02394 \$0.10771 0.98	15,575,598 4,225,782 11,014,958 7,708,662 38,525,000 \$0.04031 \$0.02851 \$0.01995 \$0.09970 15,105,506 3,831,312 10,280,654 7,456,510 36,673,982 \$0.03909 \$0.00992 \$0.02661 \$0.01930 \$0.09491 1.05	24,131,100 6,048,469 12,811,022 8,466,409 51,457,000 \$0.03883 \$0.00973 \$0.02061 \$0.01362 \$0.08280 24,172,401 6,082,854 12,869,466 8,481,774 51,606,495 \$0.03890 \$0.03979 \$0.02071 \$0.01365 \$0.08304 1.00	11,604,466 2,531,980 2,146,862 2,953,692 19,237,000 \$0.03601 \$0.00916 \$0.00916 \$0.05969 11,774,262 2,658,833 2,230,009 2,999,875 19,662,980 \$0.03653 \$0.00825 \$0.00692 \$0.00931 \$0.06101 0.98	14,072,313 3,051,362 359,102 2,882,224 20,365,000 \$0.03611 \$0.00783 \$0.00724 \$0.00740 \$0.05225 13,546,303 2,703,988 322,453 2,767,318 19,340,063 \$0.03476 \$0.00694 \$0.0083 \$0.00710 \$0.04962 1.05	2,130,211 429,518 2,274,383 1,112,888 5,947,000 \$0.03531 \$0.00712 \$0.01845 \$0.09858 2,134,212 432,199 2,285,250 1,115,121 5,966,782 \$0.03538 \$0.00716 \$0.03538 \$0.00716 \$0.03788 \$0.01849 \$0.09891 1.00	358,147 45,157 2,932,935 641,761 3,978,000 \$0.03240 \$0.26536 \$0.05806 \$0.35992 332,825 36,076 2,359,998 596,007 3,324,905 \$0.03011 \$0.00326 \$0.03011 \$0.00326 \$0.21353 \$0.05393 \$0.30083 1.20

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CASE NO. AVU-E-21-01 SETTLEMENT STIPULATION APPENDIX C

Page 4 - Cost of Service

AVISTA UTILITIES

Revenue Conversion Factor Idaho - Electric System TWELVE MONTHS ENDED DECEMBER 31, 2019

Line			
No.	Description	Factor	
1	Revenues	1.000000	1.000000
	Expenses:		
2	Uncollectibles	0.002401	0.002401
3	Commission Fees	0.001953	0.001953
4	Idaho Income Tax	0.046024	
5	Total Expenses	0.050378	0.004354
6	Net Operating Income Before FIT	0.949622	0.995646
7	Federal Income Tax @ 21%	0.199421	
8	REVENUE CONVERSION FACTOR	0.750201	
9	Gross Up Factor for Revenue Related E	xpenses	1.0044

APPENDIX D

Avista Utilities Natural Gas Fixed Cost Adjustment Mechanism (Idaho) Development of Fixed Cost Adjustment Revenue by Rate Schedule - Natural Gas AVU-G-21-01 Year 1 Rates Effective 09/01/2021

				TOTAL	GENERAL SERVICE SCHEDULE 101		RGE GENER SERVICE SCH. 111/112
1	Total Staff Adjusted Normalized Test Year Revenu	ie	\$	43,770,000	\$ 35,787,000	\$	7,395,01
2	Settlement Revenue Change		\$	(1,621,000)	\$ (1,328,000)	\$	(275,0)
3	Total Base Rate Revenue (September 1, 2021)		\$	42,149,000	\$ 34,459,000	\$	7,120,00
	Name line d Theorem (Test Vace)			151 120 (27	(2.059.10(25 554 1
4	Normalized Therms (Test Year)		¢	151,139,637	63,958,196	¢	25,554,10
5	WACOG Rate Embedded in Base Rates		\$ \$	-	\$ -	\$	-
6	Variable Gas Cost Revenue (Ln 4 * Ln 5) Fixed Production and Underground Storage		2	-	\$ -	\$	-
6A	Rate per Therm	(New Customers Only)			\$ 0.02812	\$	0.030.
6B	Fixed Production and Underground Storage	(New Customers Only)	\$	2,646,377	\$ 1,798,745	\$	775,3'
7	Subtotal (Ln 3 - Ln 6)	(Test Year Customers)	\$	41,579,000	\$ 34,459,000	\$	7,120,00
7A	Subtotal (Ln $3 - Ln 6 - Ln 6B)$	(New Customers)	\$	39,004,878	\$ 32,660,255	\$	6,344,6
	54000m (Lin 2 2 c 2 c 2.)	(110.1. 2.0000000000000000000000000000000	÷		φ,,	-	-,,-
8	Customer Bills (Test Year)			1,030,478	1,012,322		18,1:
9	Settlement Fixed Charges				\$ 6.00	\$	102.0
10	Fixed Charge Revenue (Ln 8 * Ln 9)		\$	7,926,389	\$ 6,073,932	\$	1,852,4:
			¢	22 (52 (11	* • • • • • • • • • •	¢	5 9 (7 5
11	Fixed Cost Adjustment Revenue (Ln 7 - Ln 10)	(Test Year Customers)	\$	33,652,611	\$ 28,385,068 \$ 26,586,222	\$	5,267,5
11A	Fixed Cost Adjustment Revenue (Ln 7A - Ln 10)	(New Customers)	\$	31,078,489	\$ 26,586,323	\$	4,492,10
					Residential	No	n-Residential
12	Average Number of Customers (Line 8 / 12)				84,360	1.0.	1,5
13	Annual Therms				63,958,196		25,554,10
14	Basic Charge Revenues				6,073,932		1,852,4:
15	Customer Bills				1,012,322		18,1:
16	Average Basic Charge				\$6.00		\$102.0
					+ • • • •		

Avista Utilities Natural Gas Fixed Cost Adjustment Mechanism (Idaho) Development of Annual Fixed Cost Adjustment Revenue Per Customer - Natural Gas AVU-G-21-01 Year 1 Rates Effective 09/01/2021

Line No.		Source	1	Residential	Non-Resid Schedul		
	(a)	(b)		(c)		(d)	
	Existing Customer FCA						
1	Fixed Cost Adjustment Revenue	Page 1	\$	28,385,068	\$	5,2	
2	Test Year Number of Customers	Revenue Data		84,360			
3	Fixed Cost Adjustment Revenue Per Customer	(1)/(2)	\$	336.47	\$	3,	
	New Customer FCA						
1	Fixed Cost Adjustment Revenue	Page 1	\$	26,586,323	\$	4,4	
2	Test Year Number of Customers	Revenue Data		84,360			
3	Fixed Cost Adjustment Revenue Per Customer	(1)/(2)	\$	315.15	\$	2,	

* 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-21-01 Year 1 Rates Effective 09/01/2021											
Line No.		Source	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)
1	Natural Gas Sales											
2	Residential - Weather-Normalized Therm Delivery Volume	Monthly Test Year	10,207,677	9,143,661	6,691,852	4,768,159	3,097,450	1,797,357	1.284.751	1,302,859	1,431,979	5,115,554
4	- % of Annual Total	% of Total	10,207,677		and the second second							5,115,554 8,00%
5		70 01 10tal	15.767	14.5076	10.4076	7.4070	4.04/6	2.01/0	2.0176	2.0476	2.2470	8.007
6	Non-Residential Sales*											
7	- Weather-Normalized Therm Delivery Volume	Monthly Test Year	3,379,095	3,130,057	2,473,097	1,999,977	1,434,946	1,214,576	1,227,172	1,279,940	1,385,404	2,085,821
8	- % of Annual Total	% of Total	13.22%	12.25%	9.68%	7.83%	5.62%	4.75%	4.80%	5.01%	5.42%	8.16%
9												
10												
11 12	Monthly Fixed Cost Adjustment Revenue Per Customer ("RPG	<u>C")</u>										
12	<u>For Test Year Existing Customers</u> Residential											
14	- Allowed Fixed Cost Adj. Revenue per Customer	Page 2										
15	- Allowed Monthly Fixed Cost Adj. Revenue per Customer	(4) x (14)	\$ 53.70	\$ 48,10	\$ 35,20	\$ 25.08	\$ 16.30	\$ 9.46	\$ 6.76	\$ 6.85	\$ 7.53	\$ 26.91
16												-
17	Non-Residential Sales*											
18	- Allowed Fixed Cost Adj. Revenue per Customer	Page 2										
19	- Allowed Monthly Fixed Cost Adj. Revenue per Customer	(8) x (18)	\$ 460.37	\$ 426.44	\$ 336.94	\$ 272.48	\$ 195.50	\$ 165.47	\$ 167.19	\$ 174.38	\$ 188.75	\$ 284.17
20												
21 22	For New Customers											
23	Residential											
24	- Allowed Fixed Cost Adj. Revenue per Customer	Page 2										
25	- Allowed Monthly Fixed Cost Adj. Revenue per Customer	(4) x (24)	\$ 50.30	\$ 45.05	\$ 32.97	\$ 23.49	\$ 15.26	\$ 8,86	\$ 6.33	\$ 6,42	\$ 7.06	\$ 25.21
26												
27	Non-Residential Sales*											
28	- Allowed Fixed Cost Adj. Revenue per Customer	Page 2										
29	- Allowed Monthly Fixed Cost Adj. Revenue per Customer	(8) x (28)	\$ 392.61	\$ 363.67	\$ 287.34	\$ 232.37	\$ 166.72	\$ 141.12	\$ 142.58	\$ 148.71	\$ 160.97	\$ 242.34
	* Schedules 111 and 112.											
30	Normalized Test Year Usage		10 000 (00	0.140.001	< <01 080					1 4 4 4 4 4 4		
31 32	Small Service Schedule 101 Large Service Schedule 111/112		10,207,677 3,379,095	9,143,661 3,130,057	6,691,852 2,473,097	4,768,159 1,999,977	3,097,450	1,797,357	1,284,751	1,302,859 1,279,940	1,431,979	5,115,554
33	Interrupt Service Schedule 131/132		5,579,095	5,150,057	2,475,097	1,999,977	1,434,946	1,214,576	1,227,172	1,279,940	1,385,404	2,085,821
34	Transport Service Schedule 146		299,519	337,027	294,422	320,254	362,015	295,588	252,351	250,124	247,915	386,937
35	Special Contract Transport		5,180,272	5,324,447	5,043,043	3,355,350	3,899,246	4,339,089	3,505,555	4,393,225	5,060,295	7,183,956
36	Total Normalized Test Year Usage		19,066,563	17,935,192	14,502,414	10,443,740	8,793,656	7,646,610	6,269,830	7,226,148	8,125,593	14,772,268
37												
38												
39 40	Normalized Test Year Customer Bills		02.024	02 521	02 027	00.000		00.070				
40	Small Service Schedule 101 Large Service Schedule 111/112		83,824 1,511	83,731 1,511	83,827 1,513	83,998	84,107	83,969	84,244	84,415	84,498	85,038
41	Interrupt Service Schedule 131/132		1,311	1,511	1,515	1,511	1,506	1,498	1,517	1,507	1,506	1,529
43	Transport Service Schedule 146		6	6	- 6	6	6	6	- 6	- 6	- 6	- 6
44	Special Contract Transport		2	2	2	2	2	2	2	2	2	2
45	Total Normalized Test Year Customer Bills		85,343	85,250	85,348	85,517	85,621	85,475	85,769	85,930	86,012	86,575
46												and a start of the
47												
48	Test Year Average Usage per Customer				-	_		-		120000		
49 50	Residential Non-Residential		122 2,236	109 2.072	80 1.635	57	37 953	21 811	15 809	15 849	17 920	60
50	Non-residential		2,236	2,072	1,035	1,324	953	811	809	849	920	1,364

AVU-G-21-01	AVISTA UTILITIES
Company RY1	Summary by Function with Margin Analysis
Settlement Case	For the Year Ended December 31, 2019

Natural Gas Utility Idaho Jurisdiction

		(d) (e)	(f) System	(g) Residential Service	(h) Large Firm Service	(j) Interrupt Service	(k) Transport Service
Line	Description		Total	Sch 101	Sch 111/112	Sch 131/132	Sch 146
	Functional Cost Components at Current Rate	25					
1	Production		407,447	288,442	115,245	0	3,759
2	Underground Storage		2,353,248	1,592,837	688,939	0	71,472
3 4	Distribution		28,939,593	23,617,028	5,020,573	0	301,992
4	Common	-	11,958,712 43,659,000	10,288,349 35,786,655	1,569,736	0	100,628
6	Total Current Rate Revenue Exclude Cost of Gas w / Revenue Exp.		43,059,000	35,780,055	7,394,494 0	0	477,851 0
7	Total Margin Revenue at Current Rates	-	43,659,000	35,786,655	7,394,494	0	477,851
,	Margin per Therm at Current Rates		43,033,000	33,700,033	7,004,404	v	477,001
8	Production		\$0.00437	\$0.00451	\$0.00451	\$0.00000	\$0.00103
9	Underground Storage		\$0.02526	\$0.02490	\$0.02696	\$0.00000	\$0.01950
10	Distribution		\$0.31058	\$0.36926	\$0.19647	\$0.00000	\$0.08238
11	Common		\$0.12834	\$0.16086	\$0.06143	\$0.00000	\$0.02745
12	Total Current Margin Melded Rate per Therm	· –	\$0.46855	\$0.55953	\$0.28937	\$0.00000	\$0.13035
	Functional Cost Components at Uniform Cur	rent Return					
13	Production		407,447	288,442	115,245	0	3,759
14	Underground Storage		2,289,716	1,677,917	554,586	0	57,214
15	Distribution		28,937,939	24,718,148	3,982,542	0	237,249
16	Common	-	12,023,898	10,470,951	1,459,544	0	93,403
17	Total Uniform Current Cost		43,659,000	37,155,458	6,111,917	0	391,625
18	Exclude Cost of Gas w / Revenue Exp.	-	0	0	0	0	0
19	Total Uniform Current Margin Margin per Therm at Uniform Current Return		43,659,000	37,155,458	6,111,917	0	391,625
20	Production		\$0.00437	\$0.00451	\$0.00451	\$0.00000	\$0.00103
20	Underground Storage		\$0.02457	\$0.02623	\$0.02170	\$0.00000	\$0.00103
22	Distribution		\$0.31057	\$0.38647	\$0.15585	\$0.00000	\$0.06472
23	Common		\$0.12904	\$0.16372	\$0.05712	\$0.00000	\$0.02548
24	Total Current Uniform Margin Melded Rate pe	er Therm	\$0.46855	\$0.58093	\$0.23917	\$0.00000	\$0.10683
25	Margin to Cost Ratio at Current Rates		1.00	0.96	1.21	0.00	1.22
	Functional Cost Components at Proposed Ra	ates					
26	Production		407,434	288,433	115,242	0	3,759
27	Underground Storage		2,238,942	1,510,312	660,135	0	68,496
28	Distribution		27,635,398	22,548,885	4,798,035	0	288,478
29	Common	-	11,756,225	10,111,025	1,546,082	0	99,118
30	Total Proposed Rate Revenue		42,038,000	34,458,655	7,119,494	0	459,851
31	Exclude Cost of Gas w / Revenue Exp.	-	0	0	0	0	0
32	Total Margin Revenue at Proposed Rates		42,038,000	34,458,655	7,119,494	0	459,851
33	Margin per Therm at Proposed Rates Production		\$0.00437	\$0.00451	\$0.00451	\$0.00000	\$0.00103
34	Underground Storage		\$0.02403	\$0.02361	\$0.02583	\$0.00000	\$0.01868
35	Distribution		\$0.29659	\$0.35256	\$0.18776	\$0.00000	\$0.07869
36	Common		\$0.12617	\$0.15809	\$0.06050	\$0.00000	\$0.02704
37	Total Proposed Margin Melded Rate per Ther	rm –	\$0.45116	\$0.53877	\$0.27860	\$0.00000	\$0.12544
20	Functional Cost Components at Uniform Prop	posed Return		000 400	115 040	~	0.750
38	Production		407,434	288,433	115,242	0	3,759
39	Underground Storage Distribution		2,176,009 27,633,760	1,594,591 23,639,644	527,045 3,769,767	0	54,372 224 349
40 41	Common		11,820,797	23,639,644	1,436,926	0	224,349 91,961
41	Total Uniform Proposed Cost	-	42,038,000	35,814,578	5,848,981	0	374,442
43	Exclude Cost of Gas w / Revenue Exp.		0	0	0,010,001	0	0
44	Total Uniform Proposed Margin	-	42,038,000	35,814,578	5,848,981	0	374,442
	Margin per Therm at Uniform Proposed Return						
45	Production		\$0.00437	\$0.00451	\$0.00451	\$0.00000	\$0.00103
46	Underground Storage		\$0.02335	\$0.02493	\$0.02062	\$0.00000	\$0.01483
47	Distribution		\$0.29657	\$0.36961	\$0.14752	\$0.00000	\$0.06120
48	Common	-	\$0.12686	\$0.16092	\$0.05623	\$0.00000	\$0.02509
49	Total Proposed Uniform Margin Melded Rate	per Therm	\$0.45116	\$0.55997	\$0.22889	\$0.00000	\$0.10214
50	Margin to Cost Datio at Drangend Dates		4 00	0.00	4 00	0.00	4 00
50	Margin to Cost Ratio at Proposed Rates		1.00	0.96	1.22	0.00	1.23

AVU-G-21-01 SETTLEMENT STIPULATION APPENDIX D

Page 4 - Cost of Service

AVISTA UTILITIES

Revenue Conversion Factor Idaho - Natural Gas System TWELVE MONTHS ENDED DECEMBER 31, 2019

Line			
No.	Description	Factor	
1	Revenues	1.000000	1.00000(
	Expenses:		
2	Uncollectibles	0.002401	0.00240:
3	Commission Fees	0.001953	0.00195:
		0.01/001	,
4	Idaho State Income Tax	0.046024	(
5	Total Expenses	0.050378	0.004354
	1		
6	Net Operating Income Before FIT	0.949622	0.99564
÷			
7	Federal Income Tax @ 21%	0.199421	
8	REVENUE CONVERSION FACTOR	0.750201	
0	REVERSION PACTOR	0.750201	

APPENDIX E

Avista Utilities Natural Gas Fixed Cost Adjustment Mechanism (Idaho) Development of Fixed Cost Adjustment Revenue by Rate Schedule - Natural Gas AVU-G-21-01 Year 2 Rates Effective 09/01/2022

				(GENERAL	LA	RGE GENER
					SERVICE		SERVICE
			TOTAL	SC	HEDULE 101		SCH. 111/112
1	Total Staff Adjusted Normalized Test Year Revenue	ie	\$ 43,770,000	\$	35,787,000	\$	7,395,0
2	Settlement Revenue Change Year 1		\$ (1,621,000)	\$	(1,328,000)	\$	(275,0)
2A	Settlement Revenue Change Year 2		\$ 939,000	\$	770,000	\$	159,00
3	Total Base Rate Revenue (September 1, 2022)		\$ 43,088,000	\$	35,229,000	\$	7,279,00
4	Normalized Therms (Test Year)		151,139,637		63,958,196		25,554,10
5	WACOG Rate Embedded in Base Rates		\$ -	\$	-	\$	-
6	Variable Gas Cost Revenue (Ln 4 * Ln 5)		\$ -	\$	-	\$	-
6A	Fixed Production and Underground Storage	(New Customers Only)		\$	0.02872	\$	0.0312
UA	Rate per Therm	(New Customers Only)		Φ	0.02872	Φ	0.031.
6B	Fixed Production and Underground Storage	(New Customers Only)	\$ 2,709,776	\$	1,837,151	\$	797,8
7	Subtotal (Ln 3 - Ln 6)	(Test Year Customers)	\$ 42,508,000	\$	35,229,000	\$	7,279,0
7A	Subtotal (Ln 3 - Ln 6 - Ln 6B)	(New Customers)	\$ 39,872,950	\$	33,391,849	\$	6,481,10
8	Customer Bills (Test Year)		1,030,478		1,012,322		18,1:
9	Settlement Fixed Charges			\$	7.00	\$	102.:
10	Fixed Charge Revenue (Ln 8 * Ln 9)		\$ 8,943,068	\$	7,086,254	\$	1,856,8
11	Fixed Cost Adjustment Revenue (Ln 7 - Ln 10)	(Test Year Customers)	\$ 33,564,932	\$	28,142,746	\$	5,422,1
11A	Fixed Cost Adjustment Revenue (Ln 7A - Ln 10)	(New Customers)	\$ 30,929,882	\$	26,305,595	\$	4,624,2

		Residential	Non-Residential
12	Average Number of Customers (Line 8 / 12)	84,360	1,5
13	Annual Therms	63,958,196	25,554,10
14	Basic Charge Revenues	7,086,254	1,856,8
15	Customer Bills	1,012,322	18,1:
16	Average Basic Charge	\$7.00	\$102.:

Avista Utilities Natural Gas Fixed Cost Adjustment Mechanism (Idaho) Development of Annual Fixed Cost Adjustment Revenue Per Customer - Natural Gas AVU-G-21-01 Year 2 Rates Effective 09/01/2022

Line No.		Source		Residential	Non-Resid Schedul		
	(a)	(b)		(c)		(d)	
	Existing Customer FCA						
1	Fixed Cost Adjustment Revenue	Page 1	\$	28,142,746	\$	5,4	
2	Test Year Number of Customers	Revenue Data		84,360			
2		(1)/(2)	¢	222 (0	¢	2	
3	Fixed Cost Adjustment Revenue Per Customer	(1) / (2)	\$	333.60	Э	3,	
	New Customer FCA						
1	Fixed Cost Adjustment Revenue	Page 1	\$	26,305,595	\$	4,6	
1	Tixed Cost Augustition Revenue	1 460 1	Ψ	20,500,090	Ψ	1,0	
2	Test Year Number of Customers	Revenue Data		84,360			
3	Fixed Cost Adjustment Revenue Per Customer	(1) / (2)	\$	311.82	\$	3,	

* Schedules 111 and 112.

Avista Utilities
Natural Gas Fixed Cost Adjustment Mechanism (Idaho)
Development of Monthly Fixed Cost Adjustment Revenue Per Customer - Natural Gas
AVIL C 21 01 Veer 2 Dates Effective 09/01/2022

				AV	U-G-21-01	Year 2 Rate	es Effective 0	9/01/2022				
Line No.		Source	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(k)	(1)
1	Natural Gas Sales											
2	Residential											
3	- Weather-Normalized Therm Delivery Volume	Monthly Test Year	10,207,677	9,143,661	6,691,852	4,768,159	3,097,450	1,797,357	1,284,751	1,302,859	1,431,979	5,115,554
4	- % of Annual Total	% of Total	15.96%	14.30%	10.46%	7.46%	4.84%	2.81%	2.01%	2.04%	2.24%	8.00%
5	N. P. H. Hallet											
6 7	<u>Non-Residential Sales*</u> - Weather-Normalized Therm Delivery Volume	Monthly Test Year	3,379,095	3,130,057	2,473,097	1,999,977	1,434,946	1,214,576	1,227,172	1,279,940	1.385,404	2.085,821
8	- % of Annual Total	% of Total	13.22%	12.25%				4,75%	4,80%	5.01%	5.42%	8.16%
9		70 01 10tal	1.9.2276	12.2370	2.0076	1.6570	5.6276	4.7576	4.8076	5.0176	5.4276	8.107
10												
11	Monthly Fixed Cost Adjustment Revenue Per Customer ("RP	<u>C")</u>										
12	For Test Year Existing Customers											
13	Residential											
14	- Allowed Fixed Cost Adj. Revenue per Customer	Page 2										
15	- Allowed Monthly Fixed Cost Adj. Revenue per Customer	(4) x (14)	\$ 53.24	\$ 47.69	\$ 34.90	\$ 24.87	\$ 16.16	\$ 9.37	\$ 6.70	\$ 6.80	\$ 7.47	\$ 26.68
16 17	N											
17	<u>Non-Residential Sales*</u> - Allowed Fixed Cost Adj. Revenue per Customer	Page 2										
19	- Allowed Monthly Fixed Cost Adj. Revenue per Customer	(8) x (18)	\$ 473.89	\$ 438,96	\$ 346.83	\$ 280.48	\$ 201.24	\$ 170.33	\$ 172.10	\$ 179.50	\$ 194.29	\$ 292.52
20	This was maning Theat Cost Thay. Toronato per Castonio	(0) x (10)	• • • • • • • •	• 450.50	• 540.05	200.10	. 201.21	• • • • • • • •			• 174.27	U 272.52
21												
22	For New Customers											
23	Residential											
24	- Allowed Fixed Cost Adj. Revenue per Customer	Page 2										
25	- Allowed Monthly Fixed Cost Adj. Revenue per Customer	(4) x (24)	\$ 49.77	\$ 44.58	\$ 32.63	\$ 23.25	\$ 15.10	\$ 8.76	\$ 6.26	\$ 6.35	\$ 6.98	\$ 24.94
26												
27 28	Non-Residential Sales*	D 2										
28	 Allowed Fixed Cost Adj. Revenue per Customer Allowed Monthly Fixed Cost Adj. Revenue per Customer 	Page 2 (8) x (28)	\$ 404.15	\$ 374.37	\$ 295.79	\$ 239.20	\$ 171.62	\$ 145.27	\$ 146.77	\$ 153.09	\$ 165.70	\$ 249.47
2)	- Anower Monthly 1122 Cost Auj, Revenue per Customer	(b) x (28)	3 404.15	a 3/4.3/	3 233,19	\$ 233.20	\$ 171.02	\$ 145.27	3 140,77	\$ 153.09	\$ 105.70	3 249.47
	* Schedules 111 and 112.											
	- Schedules III and II2.											
30	Normalized Test Year Usage											
31	Small Service Schedule 101		10,207,677	9,143,661	6,691,852	4,768,159	3,097,450	1,797,357	1,284,751	1,302,859	1,431,979	5,115,554
32	Large Service Schedule 111/112		3,379,095	3,130,057	2,473,097	1,999,977	1,434,946	1,214,576	1,227,172	1,279,940	1,385,404	2,085,821
33	Interrupt Service Schedule 131/132		-	-		-		-	-	-	-	-
34 35	Transport Service Schedule 146		299,519	337,027	294,422	320,254	362,015	295,588	252,351	250,124	247,915	386,937
36	Special Contract Transport Total Normalized Test Year Usage		5,180,272	5,324,447	5,043,043 14,502,414	3,355,350	3,899,246 8,793,656	4,339,089 7,646,610	3,505,555 6,269,830	4,393,225	5,060,295 8,125,593	7,183,956
37	Total Normalized Test Teal Osage		19,000,505	17,935,192	14,302,414	10,443,740	8,795,050	7,040,010	0,209,830	7,220,148	8,125,595	14,772,208
38												
39	Normalized Test Year Customer Bills											
40	Small Service Schedule 101		83,824	83,731	83,827	83,998	84,107	83,969	84,244	84,415	84,498	85,038
41	Large Service Schedule 111/112		1,511	1,511	1,513	1,511	1,506	1,498	1,517	1,507	1,506	1,529
42	Interrupt Service Schedule 131/132		-	-	-	-		-	-	-	-	-
43	Transport Service Schedule 146		6	6	6	6	6	6	6	6	6	6
44	Special Contract Transport		2	2	2	2	2	2	2	2	2	2
45	Total Normalized Test Year Customer Bills		85,343	85,250	85,348	85,517	85,621	85,475	85,769	85,930	86,012	86,575
46 47												
47	Test Year Average Usage per Customer											
49	Residential		122	109	80	57	37	21	15	15	17	60
50	Non-Residential		2.236	2.072	1.635	1.324	953	811	809	849	920	1,364
			_,0			-,21		1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1				

AVU-G-21-01	AVISTA UTILITIES
Company RY2	Summary by Function with Margin Analysis
Settlement Case	For the Year Ended December 31, 2019

Natural Gas Utility Idaho Jurisdiction

Line	(b) (c) (d) (e) Description	(f) System Total	(g) Residential Service Sch 101	(h) Large Firm Service Sch 111/112	(j) Interrupt Service Sch 131/132	(k) Transport Service Sch 146
LINE		TUtai	301101	SCI111/112	301 131/132	SCI1 140
1	Functional Cost Components at Current Rates Production	414,471	293,415	117,232	0	3,824
2	Underground Storage	2,344,689	1,579,336	693,095	0	72,258
3	Distribution	28,811,563	23,492,175	5,017,363	0	302,025
4	Common	12,088,276	10,421,728	1,566,804	0	99,744
5	Total Current Rate Revenue	43,659,000	35,786,655	7,394,494	0	477,851
6	Exclude Cost of Gas w / Revenue Exp.	40,000,000	00,700,000	0	0	477,001
7	Total Margin Revenue at Current Rates	43,659,000	35,786,655	7,394,494	0	477,851
	Margin per Therm at Current Rates					
8	Production	\$0.00445	\$0.00459	\$0.00459	\$0.00000	\$0.00104
9	Underground Storage	\$0.02516	\$0.02469	\$0.02712	\$0.00000	\$0.01971
10	Distribution	\$0.30921	\$0.36731	\$0.19634	\$0.00000	\$0.08239
11	Common	\$0.12973	\$0.16295	\$0.06131	\$0.00000	\$0.02721
12	Total Current Margin Melded Rate per Therm	\$0.46855	\$0.55953	\$0.28937	\$0.00000	\$0.13035
	Functional Cost Components at Uniform Current Return					
13	Production	414,471	293,415	117,232	0	3,824
14	Underground Storage	2,277,953	1,669,297	551,737	0	56,920
15	Distribution	28,811,798	24,631,607	3,946,217	0	233,974
16	Common	12,154,777	10,602,177	1,459,945	0	92,655
17	Total Uniform Current Cost	43,659,000	37,196,496	6,075,131	0	387,373
18	Exclude Cost of Gas w / Revenue Exp.	0	0	0	0	0
19	Total Uniform Current Margin	43,659,000	37,196,496	6,075,131	0	387,373
	Margin per Therm at Uniform Current Return					
20	Production	\$0.00445	\$0.00459	\$0.00459	\$0.00000	\$0.00104
21	Underground Storage	\$0.02445	\$0.02610	\$0.02159	\$0.00000	\$0.01553
22	Distribution	\$0.30921	\$0.38512	\$0.15443	\$0.00000	\$0.06382
23	Common	\$0.13045	\$0.16577	\$0.05713	\$0.00000	\$0.02527
24	Total Current Uniform Margin Melded Rate per Therm	\$0.46855	\$0.58158	\$0.23774	\$0.00000	\$0.10567
25	Margin to Cost Ratio at Current Rates	1.00	0.96	1.22	0.00	1.23
	Functional Cost Components at Proposed Rates					
26	Production	414,466	293,411	117,231	0	3,824
27	Underground Storage	2,295,310	1,543,740	680,668	0	70,902
28	Distribution	28,260,482	23,041,274	4,923,200	0	296,009
29	Common	12,006,742	10,350,230	1,557,396	0	99,116
30	Total Proposed Rate Revenue	42,977,000	35,228,655	7,278,494	0	469,851
31	Exclude Cost of Gas w / Revenue Exp.	0	0	0	0	0
32	Total Margin Revenue at Proposed Rates	42,977,000	35,228,655	7,278,494	0	469,851
	Margin per Therm at Proposed Rates					
33	Production	\$0.00445	\$0.00459	\$0.00459	\$0.00000	\$0.00104
34	Underground Storage	\$0.02463	\$0.02414	\$0.02664	\$0.00000	\$0.01934
	Distribution	\$0.30329	\$0.36026	\$0.19266	\$0.00000	\$0.08075
35					\$0.00000	\$0.02704
36	Common	\$0.12886	\$0.16183	\$0.06094		
	Total Proposed Margin Melded Rate per Therm	\$0.12886 \$0.46123	\$0.16183 \$0.55081	\$0.06094 \$0.28483	\$0.00000	\$0.12817
36 37	Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Proposed Return	\$0.46123	\$0.55081	\$0.28483	\$0.00000	\$0.12817
36 37 38	Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Proposed Return Production	\$0.46123 414,466	\$0.55081 293,411	\$0.28483 117,231	\$0.00000 0	\$0.12817 3,824
36 37 38 39	Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Proposed Return Production Underground Storage	\$0.46123 414,466 2,228,873	\$0.55081 293,411 1,633,331	\$0.28483 117,231 539,849	\$0.00000 0 0	\$0.12817 3,824 55,693
36 37 38 39 40	Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Proposed Return Production Underground Storage Distribution	\$0.46123 414,466 2,228,873 28,260,692	\$0.55081 293,411 1,633,331 24,176,017	\$0.28483 117,231 539,849 3,856,142	\$0.00000 0 0	\$0.12817 3,824 55,693 228,533
36 37 38 39 40 41	Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Proposed Return Production Underground Storage Distribution Common	\$0.46123 414,466 2,228,873 28,260,692 12,072,968	\$0.55081 293,411 1,633,331 24,176,017 10,529,936	\$0.28483 117,231 539,849 3,856,142 1,450,945	\$0.00000 0 0 0	\$0.12817 3,824 55,693 228,533 92,088
36 37 38 39 40 41 42	Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Proposed Return Production Underground Storage Distribution Common Total Uniform Proposed Cost	\$0.46123 414,466 2,228,873 28,260,692 12,072,968 42,977,000	\$0.55081 293,411 1,633,331 24,176,017 10,529,936 36,632,695	\$0.28483 117,231 539,849 3,856,142 1,450,945 5,964,167	\$0.00000 0 0 0 0	\$0.12817 3,824 55,693 228,533 92,088 380,138
36 37 38 39 40 41 42 43	Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Proposed Return Production Underground Storage Distribution Common Total Uniform Proposed Cost Exclude Cost of Gas w / Revenue Exp.	\$0.46123 414,466 2,228,873 28,260,692 12,072,968 42,977,000 0	\$0.55081 293,411 1,633,331 24,176,017 10,529,936 36,632,695 0	\$0.28483 117,231 539,849 3,856,142 1,450,945 5,964,167 0	\$0.00000 0 0 0 0 0	\$0.12817 3,824 55,693 228,533 92,088 380,138 0
36 37 38 39 40 41 42	Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Proposed Return Production Underground Storage Distribution Common Total Uniform Proposed Cost Exclude Cost of Gas w / Revenue Exp. Total Uniform Proposed Margin	\$0.46123 414,466 2,228,873 28,260,692 12,072,968 42,977,000	\$0.55081 293,411 1,633,331 24,176,017 10,529,936 36,632,695	\$0.28483 117,231 539,849 3,856,142 1,450,945 5,964,167	\$0.00000 0 0 0 0	\$0.12817 3,824 55,693 228,533 92,088 380,138
36 37 38 39 40 41 42 43 44	Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Proposed Return Production Underground Storage Distribution Common Total Uniform Proposed Cost Exclude Cost of Gas w / Revenue Exp. Total Uniform Proposed Margin Margin per Therm at Uniform Proposed Return	\$0.46123 414,466 2,228,873 28,260,692 12,072,968 42,977,000 0 42,977,000	\$0.55081 293,411 1,633,331 24,176,017 10,529,936 36,632,695 0 36,632,695	\$0.28483 117,231 539,849 3,856,142 1,450,945 5,964,167 0 5,964,167	\$0.00000 0 0 0 0 0 0	\$0.12817 3,824 55,693 228,533 92,088 380,138 0 380,138
36 37 38 39 40 41 42 43 44	Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Proposed Return Production Underground Storage Distribution Common Total Uniform Proposed Cost Exclude Cost of Gas w / Revenue Exp. Total Uniform Proposed Margin Margin per Therm at Uniform Proposed Return Production	\$0.46123 414,466 2,228,873 28,260,692 12,072,968 42,977,000 0 42,977,000 \$0.00445	\$0.55081 293,411 1,633,331 24,176,017 10,529,936 36,632,695 0 36,632,695 \$0.00459	\$0.28483 117,231 539,849 3,856,142 1,450,945 5,964,167 0 5,964,167 \$0.00459	\$0.00000 0 0 0 0 0 0 \$0.00000	\$0.12817 3,824 55,693 228,533 92,088 380,138 0 380,138 \$0.00104
36 37 38 39 40 41 42 43 44 45 46	Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Proposed Return Production Underground Storage Distribution Common Total Uniform Proposed Cost Exclude Cost of Gas w / Revenue Exp. Total Uniform Proposed Margin Margin per Therm at Uniform Proposed Return Production Underground Storage	\$0.46123 414,466 2,228,873 28,260,692 12,072,968 42,977,000 0 42,977,000 \$0.00445 \$0.02392	\$0.55081 293,411 1,633,331 24,176,017 10,529,936 36,632,695 0 36,632,695 \$0.00459 \$0.02554	\$0.28483 117,231 539,849 3,856,142 1,450,945 5,964,167 5,964,167 \$0.00459 \$0.02113	\$0.00000 0 0 0 0 0 \$0.00000 \$0.00000	\$0.12817 3,824 55,693 228,533 92,088 380,138 0 380,138 \$0.00104 \$0.00104
36 37 38 39 40 41 42 43 44 45 46 47	Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Proposed Return Production Underground Storage Distribution Common Total Uniform Proposed Cost Exclude Cost of Gas w / Revenue Exp. Total Uniform Proposed Margin Margin per Therm at Uniform Proposed Return Production Underground Storage Distribution	\$0.46123 414,466 2,228,873 28,260,692 12,072,968 42,977,000 0 42,977,000 \$0.00445 \$0.02392 \$0.30330	\$0.55081 293,411 1,633,331 24,176,017 10,529,936 36,632,695 0 36,632,695 \$0.00459 \$0.02554 \$0.37800	\$0.28483 117,231 539,849 3,856,142 1,450,945 5,964,167 0 5,964,167 \$0.00459 \$0.02113 \$0.15090	\$0.00000 0 0 0 0 \$0.00000 \$0.00000 \$0.00000	\$0.12817 3,824 55,693 228,533 92,088 380,138 0 380,138 \$0,00104 \$0.01519 \$0.06234
36 37 38 39 40 41 42 43 44 45 46	Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Proposed Return Production Underground Storage Distribution Common Total Uniform Proposed Cost Exclude Cost of Gas w / Revenue Exp. Total Uniform Proposed Margin Margin per Therm at Uniform Proposed Return Production Underground Storage	\$0.46123 414,466 2,228,873 28,260,692 12,072,968 42,977,000 0 42,977,000 \$0.00445 \$0.02392	\$0.55081 293,411 1,633,331 24,176,017 10,529,936 36,632,695 0 36,632,695 \$0.00459 \$0.02554	\$0.28483 117,231 539,849 3,856,142 1,450,945 5,964,167 5,964,167 \$0.00459 \$0.02113	\$0.00000 0 0 0 0 0 \$0.00000 \$0.00000	\$0.12817 3,824 55,693 228,533 92,088 380,138 0
36 37 38 39 40 41 42 43 44 45 46 47 48	Total Proposed Margin Melded Rate per Therm Functional Cost Components at Uniform Proposed Return Production Underground Storage Distribution Common Total Uniform Proposed Cost Exclude Cost of Gas w / Revenue Exp. Total Uniform Proposed Margin Margin per Therm at Uniform Proposed Return Production Underground Storage Distribution Common Common	\$0.46123 414,466 2,228,873 28,260,692 12,072,968 42,977,000 0 42,977,000 \$0.00445 \$0.02392 \$0.30330 \$0.12957	\$0.55081 293,411 1,633,331 24,176,017 10,529,936 36,632,695 0 36,632,695 \$0.00459 \$0.02554 \$0.37800 \$0.16464	\$0.28483 117,231 539,849 3,856,142 1,450,945 5,964,167 0 5,964,167 \$0.00459 \$0.02113 \$0.15090 \$0.05678	\$0.00000 0 0 0 0 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.00000	\$0.12817 3,824 55,693 228,533 92,088 380,138 0 380,138 \$0,00104 \$0,01519 \$0,06234 \$0,02512

AVU-G-21-01 SETTLEMENT STIPULATION APPENDIX E

Page 4 - Cost of Service

AVISTA UTILITIES

Revenue Conversion Factor Idaho - Natural Gas System TWELVE MONTHS ENDED DECEMBER 31, 2019

Line			
No.	Description	Factor	
1	Revenues	1.000000	1.00000(
	Expenses:		
2	Uncollectibles	0.002401	0.00240:
3	Commission Fees	0.001953	0.00195:
4	Idaho State Income Tax	0.046024	(
5	Total European	0.050278	0.004354
3	Total Expenses	0.050378	0.004352
6	Net Operating Income Before FIT	0.949622	0.99564
7	Federal Income Tax @ 21%	0.199421	
8	REVENUE CONVERSION FACTOR	0.750201	

APPENDIX F

AVISTA UTILITIES IDAHO ELECTRIC, CASE NO. AVU-E-21-01 PROPOSED INCREASE BY SERVICE SCHEDULE 12 MONTHS ENDED DECEMBER 31, 2019 (000s of Dollars)

Effective September 1, 2021

Line No.	Type of Service	Schedule Number	Base Tariff Revenue Under Present Rates	Percentage of Base Increase	Settlement Rate Spread Allocation Increase	Base Tariff Revenue Under Proposed Rates	Base Tariff Percent Increase	Total Billed Revenue at Present Rates(1)	Total General Increase	Percent Increase on Billed GRC Revenue	Та	Sch 7 ax Cre ecrea
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)		(k)
1	Residential	1	\$113,042	113%	\$5,548	\$118,590	4.9%	\$114,241	\$5,548	4.9%	\$	(4,
2	General Service	11,12	\$36,636	100%	\$1,588	\$38,223	4.3%	\$38,291	\$1,588	4.1%	\$	(1.
3	Large General Service	21,22	\$47,822	100%	\$2,072	\$49,894	4.3%	\$50,073	\$2,072	4.1%	\$	(2
4	Extra Large General Service	25	\$17,876	100%	\$775	\$18,651	4.3%	\$18,630	\$775	4.2%	\$	1
5	Clearwater	25P	\$19,991	25%	\$217	\$20,207	1.1%	\$20,840	\$217	1.0%	\$	(
6	Pumping Service	31,32	\$5,527	100%	\$239	\$5,766	4.3%	\$5,766	\$239	4.2%	\$	(
7	Street & Area Lights	41-49	\$3,696	100%	\$160	\$3,856	4.3%	\$3,842	\$160	4.2%	\$	(
8	Total		\$244,589		\$10,599	\$255,188	4.3%	\$251,683	\$10,599	4.2%	\$	(10

\$

Effective September 1, 2022

Line No.	Type of Service			Revenue Percentage Pro-rata Reve edule Under Present of Allocation Under Pr nber Rates Base Increase Increase Rat		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	S Ta	ditio Sch 7 ax Cre ecrea
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)		(k)
1	Residential	1	\$118,590	137%	\$5,092	\$123,681	4.3%	\$114,890	\$5,092	4.4%	\$	(4
2	General Service	11,12	\$38,223	25%	\$300	\$38,523	0.8%	\$38,291	\$300	0.8%	\$	(1,
3	Large General Service	21,22	\$49,894	100%	\$1,564	\$51,458	3.1%	\$50,073	\$1,564	3.1%	\$	(1,
4	Extra Large General Service	25	\$18,651	100%	\$585	\$19,236	3.1%	\$18,630	\$585	3.1%	\$	1
5	Clearwater	25P	\$20,207	25%	\$158	\$20,366	0.8%	\$20,191	\$158	0.8%	\$	1
6	Pumping Service	31,32	\$5,766	100%	\$181	\$5,947	3.1%	\$5,766	\$181	3.1%	\$	(
7	Street & Area Lights	41-49	\$3,856	100%	<u>\$121</u>	\$3,977	<u>3.1%</u>	\$3,842	<u>\$121</u>	<u>3.1%</u>	\$	1
8	Total		\$255,188		\$8,000	\$263,188	3.1%	\$251,683	\$8,000	3.2%		(\$10

Appendix F - Electric

AVISTA UTILITIES IDAHO ELECTRIC, CASE NO. AVU-E-21-01 PRESENT AND PROPOSED RATE COMPONENTS BY SCHEDULE

Effective September 1, 2021

Ellective September	, 2021					-	-
(a) <u>Residential Service - Schedule</u>	(b)	Present Other Adj.(1) (c)	Present <u>Billing Rate</u> (d)	General Rate <u>Inc/(Decr)</u> (e)	Schedule 76 Tax Credit <u>Change</u> (f)	Proposed Billing <u>Rate</u> (g)	Proposed Base Tariff <u>Rate</u> (h)
Basic Charge Energy Charge:	\$6.00		\$6.00	\$0.00		\$6.00	\$6.00
First 600 kWhs All over 600 kWhs	\$0.08482 \$0.09533	\$0.00102 \$0.00102	\$0.08584 \$0.09635	\$0.00448 \$0.00503	(\$0.00396) (\$0.00445)	\$0.08636 \$0.09693	\$0.08930 \$0.10036
General Services - Schedule 11 Basic Charge Energy Charge:	\$13.00		\$13.00	\$0.00		\$13.00	\$13.00
First 3,650 kWhs All over 3,650 kWhs	\$0.08909 \$0.06244	\$0.00453 \$0.00453	\$0.09362 \$0.06697	\$0.00448 \$0.00314	(\$0.00448) (\$0.00314)	\$0.09362 \$0.06697	\$0.09357 \$0.06558
Demand Charge: 20 kW or less Over 20 kW	no charge \$6.00/kW		no charge \$6.00/kW	no charge		\$6.00/kW	no charge \$6.00/kW
Large General Service - Schedu Energy Charge:	<u>ile 21</u>						
First 250,000 kWhs All over : (2) <u>Includes</u> all preser	\$0.05991 \$0.05049	\$0.00366 \$0.00366	\$0.06357 \$0.05415	\$0.00337 \$0.00284	(\$0.00337) (\$0.00284)	\$0.06357 \$0.05415	\$0.06328 \$0.05333
Demand Charge: 50 kW or less Over 50 kW	\$425.00 \$5.50/kW		\$425.00 \$5.50/kW	\$0.00		\$425.00 \$5.50/kW	\$425.00 \$5.50/kW
Primary Voltage Discount	\$0.20/kW		\$0.20/kW			\$0.20/kW	\$0.20/kW
Extra Large General Service - S Energy Charge:	chedule 25						
First 500,000 kWhs	\$0.05208	\$0.00234	\$0.05442	\$0.00276	(\$0.00276)	\$0.05442	\$0.05484
All over 500,000 kWhs Demand Charge:	\$0.04363	\$0.00234	\$0.04597	\$0.00231	(\$0.00231)	\$0.04597	\$0.04594
3,000 kva or less	\$14,000		\$14,000 \$5,00//////			\$14,000	\$14,000
Over 3,000 kva Primary Volt. Discount	\$5.00/kva \$0.20/kW		\$5.00/kva \$0.20/kW			\$5.00/kva \$0.20/kW	\$5.00/kva \$0.20/kW
Annual Minimum	Present:	\$698,630	φ0.20/KVV		Proposed:	\$726,740	φ0.20/KVV
Clearwater - Schedule 25P Energy Charge:							
Block 1 Retail kWhs Demand Charge:	\$0.04177	\$0.00218	\$0.04395	\$0.00056	(\$0.00222)	\$0.04229	\$0.04233
3,000 kva or less	\$14,000		\$14,000			\$14,000	\$14,000
3,000 - 55,000 kva	\$5.00/kva		\$5.00/kva			\$5.00/kva	\$5.00/kva
Over 55,000 kva	\$2.50/kva		\$2.50/kva			\$2.50/kva	\$2.50/kva
Primary Volt. Discount Annual Minimum	\$0.20/kW Present:	\$627,470	\$0.20/kW		Proposed:	\$0.20/kW \$633,630	\$0.20/kW
Pumping Service - Schedule 31							
Basic Charge Energy Charge:	\$11.00		\$11.00	\$0.00		\$11.00	\$11.00
First 165 kW/kWhs	\$0.09691	\$0.00422	\$0.10113	\$0.00435	(\$0.00435)	\$0.10113	\$0.10126
All additional kWhs	\$0.08184	\$0.00422	\$0.08606	\$0.00367	(\$0.00367)	\$0.08606	\$0.08551

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

AVISTA UTILITIES IDAHO ELECTRIC, CASE NO. AVU-E-21-01 PRESENT AND PROPOSED RATE COMPONENTS BY SCHEDULE

Effective September 1, 2022

Ellective September 1	, 2022			0	Oshadula 70	Duranaad	Duamanad
(a) <u>Residential Service - Schedule :</u>	(b)	Present Other Adj.(1) (c)	Present <u>Billing Rate</u> (d)	General Rate <u>Inc/(Decr)</u> (e)	Schedule 76 Tax Credit <u>Change</u> (f)	Proposed Billing <u>Rate</u> (g)	Proposed Base Tariff <u>Rate</u> (h)
Basic Charge Energy Charge:	\$6.00		\$6.00	\$1.00		\$7.00	\$7.00
First 600 kWhs All over 600 kWhs	\$0.08930 \$0.10036	(\$0.00294) (\$0.00343)	\$0.08636 \$0.09693	\$0.00304 \$0.00342	(\$0.00379) (\$0.00426)	\$0.08561 \$0.09609	\$0.09234 \$0.10378
General Services - Schedule 11 Basic Charge Energy Charge:	\$13.00		\$13.00	\$2.00		\$15.00	\$15.00
First 3,650 kWhs All over 3,650 kWhs Demand Charge:	\$0.09357 \$0.06558	\$0.00005 \$0.00139	\$0.09362 \$0.06697	(\$0.00064) (\$0.00045)	(\$0.00357) (\$0.00250)	\$0.08941 \$0.06402	\$0.09293 \$0.06513
20 kW or less Over 20 kW	no charge \$6.00/kW		no charge \$6.00/kW	no charge		\$6.00/kW	no charge \$6.00/kW
Large General Service - Schedu Energy Charge:	<u>lle 21</u>						
First 250,000 kWhs All over (2) <u>Includes</u> all preser Demand Charge:	\$0.06328 \$0.05333	\$0.00029 \$0.00082	\$0.06357 \$0.05415	\$0.00255 \$0.00215	(\$0.00322) (\$0.00271)	\$0.06290 \$0.05359	\$0.06583 \$0.05548
50 kW or less Over 50 kW Primary Voltage Discount	\$425.00 \$5.50/kW \$0.20/kW		\$425.00 \$5.50/kW \$0.20/kW	\$0.00		\$425.00 \$5.50/kW \$0.20/kW	\$425.00 \$5.50/kW \$0.20/kW
Extra Large General Service - S Energy Charge:	chedule 25						
First 500,000 kWhs All over 500,000 kWhs	\$0.05484 \$0.04594	(\$0.00042) \$0.00003	\$0.05442 \$0.04597	\$0.00209 \$0.00175	(\$0.00352) (\$0.00295)	\$0.05299 \$0.04477	\$0.05693 \$0.04769
Demand Charge: 3,000 kva or less Over 3,000 kva Primary Volt. Discount	\$14,000 \$5.00/kva \$0.20/kW		\$14,000 \$5.00/kva \$0.20/kW			\$14,000 \$5.00/kva \$0.20/kW	\$14,000 \$5.00/kva \$0.20/kW
Annual Minimum	Present:	\$726,740			Proposed:	\$748,030	
Clearwater - Schedule 25P Energy Charge:	* ******	(*** *******	* *				
Block 1 Retail kWhs Demand Charge:	\$0.04233	(\$0.00004)	\$0.04229	\$0.00040	(\$0.00205)	\$0.04064	\$0.04273
3,000 kva or less 3,000 - 55,000 kva	\$14,000 \$5.00/kva		\$14,000 \$5.00/kva			\$14,000 \$5.00/kva	\$14,000 \$5.00/kva
Over 55,000 kva Primary Volt. Discount	\$2.50/kva \$0.20/kW	¢000.000	\$2.50/kva \$0.20/kW		Dessessed	\$2.50/kva \$0.20/kW	\$2.50/kva \$0.20/kW
Annual Minimum Pumping Service - Schedule 31	Present:	\$633,630			Proposed:	\$638,030	
Basic Charge Energy Charge:	\$11.00		\$11.00	\$2.00		\$13.00	\$13.00
First 165 kW/kWhs All additional kWhs	\$0.10126 \$0.08551	(\$0.00013) \$0.00055	\$0.10113 \$0.08606	\$0.00266 \$0.00225	(\$0.00414) (\$0.00350)	\$0.09965 \$0.08481	\$0.10392 \$0.08776

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

AVISTA UTILITIES IDAHO GAS, CASE NO. AVU-G-21-01 PROPOSED INCREASE BY SERVICE SCHEDULE 12 MONTHS ENDED DECEMBER 31, 2019 (000s of Dollars)

Effective September 1, 2021

Line <u>No.</u>	Type of <u>Service</u> (a)	Schedule <u>Number</u> (b)	Base Tariff Distribution Revenue Under Present <u>Rates (1)</u> (c)	Percentage of Base Change (d)	Settlement Base Rate <u>Change</u> (e)	Base Tariff Distribution Revenue Under Proposed <u>Rates</u> (f)	Base Tariff Percent <u>Change</u> (g)	Total Billed Revenue at Present <u>Rates (2)</u> (h)	Total General <u>Change</u> (i)	Sch 176 Tax Credit <u>Decrease</u> (j)	
1	General Service	101	\$35,787	100%	(\$1,329)	\$34,458	(3.7%)	\$50,222	(\$1,329)	(\$1,005)	
2	Large General Service	111/112	\$7,395	100%	(\$275)	\$7,120	(3.7%)	\$12,909	(\$275)	(\$208)	
3	Transportation Service	146	\$478	100%	(\$18)	\$460	(3.7%)	\$478	(\$18)	(\$13)	
4	Special Contracts	148	<u>\$110</u>	0%	<u>\$0</u>	<u>\$110</u>	0.0%	<u>\$110</u>	<u>\$0</u>	<u>\$0</u>	
5	Total		\$43,770		(\$1,621)	\$42,149	(3.7%)	\$63,719	(\$1,621)	-\$1,226	

Effective September 1, 2022

Line <u>No.</u>	Type of <u>Service</u> (a)	Schedule <u>Number</u> (b)	Base Tariff Distribution Revenue Under Present <u>Rates (1)</u> (c)	Percentage of <u>Base Change</u> (d)	Settlement Base Rate <u>Change</u> (e)	Base Tariff Distribution Revenue Under Proposed <u>Rates</u> (f)	Base Tariff Percent <u>Change</u> (g)	Total Billed Revenue at Present <u>Rates (2)</u> (h)	Total General <u>Increase</u> (i)	Incremental Sch 176 Tax Credit <u>Decrease</u> (j)
1 2 3 4 5	General Service Large General Service Transportation Service Special Contracts Total	101 111/112 146 148	\$34,458 \$7,120 \$460 <u>\$110</u> \$42,149	100% 100% 100% 0%	\$770 \$159 \$10 <u>\$0</u> \$939	\$35,228 \$7,279 \$470 <u>\$110</u> \$43,088	2.2% 2.2% 2.2% <u>0.0%</u> 2.2%	\$47,888 \$12,426 \$447 <u>\$110</u> \$60,872	\$770 \$159 \$10 <u>\$0</u> \$939	\$0 \$0 \$0 \$0 \$0

Appendix F - Natural Gas Rate Spread

AVISTA UTILITIES IDAHO GAS, CASE NO. AVU-G-21-01 PRESENT AND PROPOSED RATE COMPONENTS BY SCHEDULE

Effective September 1, 2021

	Present Base Distribution	Present	Revised	Present Billing	Present	General Rate	Schedule 172 Tax reform	Schedule 176 Tax Credit	Proposed Billing	Proposed Base Distribution	
Type of Service	Rate (2)	Schedule 172	Base Rates	Rate Adj.(1)	Billing Rate	Inc/(Decr)	Change	Change	Rate	Rate	
(a) General Service - Schedule 101	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(k)	
Basic Charge	\$6.00				\$6.00	\$0.00			\$6.00	\$6.00	
Usage Charge:	\$0.00				\$0.00	\$0.00			\$0.00	\$0.00	
All therms	\$0.50087	(\$0.03630)	\$0.46457	\$0.22569	\$0.69026	(\$0.05707)	\$0.03630	(\$0.01567)	\$0.65382	\$0.44380	
	•••••••	(40.00000)	••••••	40.22000	\$0.000L0	(********)	*******	(*********)			
Large General Service - Schedu	le 111										
Usage Charge:											
First 200 therms	\$0.53090	(\$0.01897)	\$0.51193	\$0.21825	\$0.73018	(\$0.02075)	\$0.01897	(\$0.00811)	\$0.72029	\$0.51015	
200 - 1,000 therms	\$0.32402	(\$0.01897)	\$0.30505	\$0.21825	\$0.52330	(\$0.03008)	\$0.01897	(\$0.00811)	\$0.50408	\$0.29394	
1,000 - 10,000 therms	\$0.24117	(\$0.01897)	\$0.22220	\$0.21825	\$0.44045	(\$0.02707)	\$0.01897	(\$0.00811)	\$0.42424	\$0.21410	
All over 10,000 therms	\$0.18639	(\$0.01897)	\$0.16742	\$0.21825	\$0.38567	(\$0.02507)	\$0.01897	(\$0.00811)	\$0.37146	\$0.16132	
Minimum Charge:											
per month	\$106.18				\$106.18	(\$4.15)			\$102.03	\$102.03	
per therm	\$0.00000	(\$0.01897)	(\$0.01897)	\$0.21825	\$0.19928		\$0.01897	(\$0.00811)	\$0.21014	\$0.00000	
Interruptible Service - Schedule	131										
Usage Charge:											
All Therms	\$0.22609	(\$0.01897)	\$0.20712	\$0.17261	\$0.37973	(\$0.02663)	\$0.01897	(\$0.00811)	\$0.36396	\$0.19946	
Transmontation Comilas Cabad	1. 440										
Transportation Service - Schedu	\$250.00				¢050.00				\$250.00	\$250.00	
Basic Charge Usage Charge:	φ250.00				\$250.00				⊅ 250.00	∌ 250.00	
All Therms	\$0,13441	(\$0.00897)	\$0.12544		\$0.12544	(\$0.01384)	\$0.00897	(\$0.00365)	\$0.11692	\$0.12057	
	φυ. 13 4 4 Ι	(\$0.00097)	φυ. 12044		ψ0.12044	(\$0.01304)	\$0.00097	(\$0.00305)	φ0.1109Z	φ0.12057	

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

AVISTA UTILITIES IDAHO GAS, CASE NO. AVU-G-21-01 PRESENT AND PROPOSED RATE COMPONENTS BY SCHEDULE

Effective September 1, 2022

<u>Type of Service</u> (a)	Present Base Distribution <u>Rate</u> (b)	Present Schedule 172 (c)	Revised <u>Base Rates</u> (d)	Present Billing <u>Rate Adj.(1)</u> (e)	Present <u>Billing Rate</u> (f)	General Rate <u>Inc/(Decr)</u> (g)	Proposed Billing <u>Rate</u> (i)	Proposed Base Distribution <u>Rate</u> (j)
General Service - Schedule 101 Basic Charge	\$6.00				\$6.00	\$1.00	\$7.00	\$7.00
Usage Charge:						• • • • •		
All therms	\$0.44380	\$0.00000	\$0.44380	\$0.21002	\$0.65382	(\$0.00379)	\$0.65003	\$0.44001
Large General Service - Schedu	ule 111							
Usage Charge:								
First 200 therms	\$0.51015	\$0.00000	\$0.51015	\$0.21014	\$0.72029	\$0.00120	\$0.72149	\$0.51135
200 - 1,000 therms	\$0.29394	\$0.00000	\$0.29394	\$0.21014	\$0.50408	\$0.00863	\$0.51271	\$0.30257
1,000 - 10,000 therms	\$0.21410	\$0.00000	\$0.21410	\$0.21014	\$0.42424	\$0.00628	\$0.43052	\$0.22038
All over 10,000 therms	\$0.16132	\$0.00000	\$0.16132	\$0.21014	\$0.37146	\$0.00474	\$0.37620	\$0.16606
Minimum Charge:								
per month	\$102.03				\$102.03	\$0.24	\$102.27	\$102.27
per therm	\$0.00000	\$0.00000	\$0.00000	\$0.21014	\$0.21014		\$0.21014	\$0.00000
Interruptible Service - Schedule	<u>e 131</u>							
Usage Charge:								
All Therms	\$0.19946	\$0.00000	\$0.19946	\$0.16450	\$0.36396	\$0.00433	\$0.36829	\$0.20379
Transportation Service - Sched	ule 146							
Basic Charge	\$250.00				\$250.00	\$50.00	\$300.00	\$300.00
Usage Charge:								
All Therms	\$0.12057	\$0.00000	\$0.12057	(\$0.00365)	\$0.11692	\$0.00175	\$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