

AVISTA UTILITIES

2022 Washington PGA Filing
"Out of Cycle"

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ATTACHMENT "D"

Workpapers

April 29, 2022

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**Avista Utilities
State of Washington
Total Revenue Change**

	Total Revenue Change			% Change Calculation	
	Rate Schedule 150	Rate Schedule 155	Total	Total Billed Revenue*	% Change
Rate Schedule 101/102	\$ 16,062,547	\$ -	\$ 16,062,547	\$ 136,764,000	11.7%
Rate Schedule 111/112	\$ 6,826,178	\$ -	\$ 6,826,178	\$ 40,128,000	17.0%
Rate Schedule 131/132	\$ 106,125	\$ -	\$ 106,125	\$ 536,000	19.8%
Rate Schedule 146/116	\$ -	\$ -	\$ -	\$ 3,256,000	0.0%
Rate Schedule 148	\$ -	\$ -	\$ -	\$ 1,523,000	0.0%
Total	\$ 22,994,850	\$ -	\$ 22,994,850	\$ 182,207,000	12.6%

*Normalized Billing Determinants, priced at current rates.

Avista Utilities
State of Washington
Rate Schedule Changes for 150
(Commodity and Demand)

Summary of Changes	Rate Schedule 150					
	Without Revenue Sensitive Costs			With Revenue Sensitive Costs		
	Demand	Commodity	Total Gas Cost Rate	Demand	Commodity	Total Gas Cost Rate
Present						
Rate Schedule 101/102	\$0.09373	\$0.22319	\$0.31692	\$0.09806	\$0.23350	\$0.33156
Rate Schedule 111/112	\$0.08732	\$0.22319	\$0.31051	\$0.09135	\$0.23350	\$0.32485
Rate Schedule 131/132	\$0.05443	\$0.22319	\$0.27762	\$0.05694	\$0.23350	\$0.29044
Rate Schedule 146/126,116	\$0.00054	\$0.00000	\$0.00054	\$0.00056	\$0.00000	\$0.00056
Proposed						
Rate Schedule 101/102	\$0.09373	\$0.33449	\$0.42822	\$0.09806	\$0.34994	\$0.44800
Rate Schedule 111/112	\$0.08732	\$0.33449	\$0.42181	\$0.09135	\$0.34994	\$0.44129
Rate Schedule 131/132	\$0.05443	\$0.33449	\$0.38892	\$0.05694	\$0.34994	\$0.40688
Rate Schedule 146/126,116	\$0.00054	\$0.00000	\$0.00054	\$0.00056	\$0.00000	\$0.00056
Change						
Rate Schedule 101/102	\$0.00000	\$0.11130	\$0.11130	\$0.00000	\$0.11644	\$0.11644
Rate Schedule 111/112	\$0.00000	\$0.11130	\$0.11130	\$0.00000	\$0.11644	\$0.11644
Rate Schedule 131/132	\$0.00000	\$0.11130	\$0.11130	\$0.00000	\$0.11644	\$0.11644
Rate Schedule 146/126,116	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000

Revenue Change				
Revenue at Present Rates				
	Volume	Demand	Commodity	Total
Rate Schedule 101/102	137,946,984	13,527,081	32,210,621	\$ 45,737,702
Rate Schedule 111/112	58,623,990	5,355,301	13,688,702	\$ 19,044,003
Rate Schedule 131/132	911,414	51,896	212,815	\$ 264,711
Rate Schedule 146/126,116	35,126,288	19,671	-	\$ 19,671
Total	232,608,676	18,953,949	46,112,138	65,066,087
Revenue at Proposed Rates				
Rate Schedule 101/102	137,946,984	13,527,081	48,273,168	\$ 61,800,249
Rate Schedule 111/112	58,623,990	5,355,301	20,514,879	\$ 25,870,181
Rate Schedule 131/132	911,414	51,896	318,940	\$ 370,836
Rate Schedule 146/126,116	35,126,288	19,671	-	\$ 19,671
Total	232,608,676	18,953,949	46,112,138	88,060,937
Revenue Change				
Rate Schedule 101/102	137,946,984	-	16,062,547	\$ 16,062,547
Rate Schedule 111/112	58,623,990	-	6,826,177	\$ 6,826,178
Rate Schedule 131/132	911,414	-	106,125	\$ 106,125
Rate Schedule 146/126,116	35,126,288	-	-	\$ -
Total	232,608,676	-	22,994,849	22,994,850

STATE OF WASHINGTON
ANNUAL PGA FILING

*AN -- Allocated North sum of Washington + Idaho

Line
No.

VOLUME FORECAST													
	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Total
1 Demand Forecast													
2 Rate Schedule 101/102	1,812,772	2,073,438	2,968,241	9,254,547	17,143,581	26,127,031	23,816,316	20,619,340	16,091,512	9,894,923	5,199,750	2,945,533	137,946,984
3 Rate Schedule 111/112	1,683,907	1,742,852	2,322,415	4,924,836	7,252,306	9,372,326	8,698,801	7,582,270	6,291,463	4,212,964	2,544,238	1,995,612	58,623,990
4 FIRM DEMAND THERMS	3,496,679	3,816,290	5,290,656	14,179,383	24,395,887	35,499,357	32,515,117	28,201,610	22,382,975	14,107,887	7,743,988	4,941,145	196,570,974
5 Rate Schedule 131/132	36,160	32,708	40,862	86,623	113,518	132,359	118,703	106,926	91,577	66,055	46,919	39,004	911,414
6 COMMODITY THERMS (SALES)	3,532,839	3,848,998	5,331,518	14,266,006	24,509,405	35,631,716	32,633,820	28,308,536	22,474,552	14,173,942	7,790,907	4,980,149	197,482,388
7 Fuel	76,680	76,710	151,900	334,930	419,390	406,480	502,690	439,160	410,470	262,490	128,340	80,970	3,290,210
8 TOTAL PURCHASE THERMS	3,609,519	3,925,708	5,483,418	14,600,936	24,928,795	36,038,196	33,136,510	28,747,696	22,885,022	14,436,432	7,919,247	5,061,119	200,772,598
9													
COMMODITY													
10 Commodity Allocation (based on Calendar													
11 Volumes)	64.77%	64.77%	64.37%	66.35%	67.66%	68.66%	67.85%	68.92%	66.91%	65.90%	64.22%	60.38%	
12													
13 Hedges													
14 Executed													
15 AN* System Total Volumes (Th)	5,231,250	5,231,250	5,062,500	7,556,250	19,687,500	20,343,750	20,343,750	18,375,000	20,343,750	2,812,500	2,906,250	2,812,500	130,706,250
16 AN* System Total Dollars (\$)	\$ 1,363,264	\$ 1,363,264	\$ 1,319,288	\$ 2,104,067	\$ 5,922,028	\$ 6,119,429	\$ 6,119,429	\$ 5,527,226	\$ 6,119,429	\$ 683,578	\$ 706,364	\$ 683,578	\$ 38,030,944
17													
18 WA Volumes (Th)	3,388,281	3,388,281	3,258,731	5,013,572	13,320,563	13,968,019	13,803,234	12,664,050	13,612,003	1,853,438	1,866,394	1,698,188	87,834,754
19 WA Dollars (\$)	882,986	882,986	849,226	1,396,048	4,006,844	4,201,600	4,152,033	3,809,364	4,094,510	450,478	453,627	412,744	25,592,446
20 WACOG	\$ 0.26060	\$ 0.26060	\$ 0.26060	\$ 0.27845	\$ 0.30080	\$ 0.30080	\$ 0.30080	\$ 0.30080	\$ 0.30080	\$ 0.24305	\$ 0.24305	\$ 0.24305	\$ 0.291370
21													
22													
23 Deferred Exchange Credits													
24 AN* Deferred Exchange	\$ (468,750)	\$ (468,750)	\$ (468,750)	\$ (468,750)	\$ (468,750)	\$ (468,750)	\$ (468,750)	\$ (468,750)	\$ (468,750)	\$ (468,750)	\$ (468,750)	\$ (468,750)	\$ (5,625,000)
25 WA Deferred Exchange	\$ (303,609)	\$ (303,609)	\$ (301,734)	\$ (311,016)	\$ (317,156)	\$ (321,844)	\$ (318,047)	\$ (323,063)	\$ (313,641)	\$ (308,906)	\$ (301,031)	\$ (283,031)	\$ (3,706,687)
26													
27 Price Forecast (per Dth)	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	
28 60 Day Average Pricing as of April 12, 2021													
29 AECO													
30 Sumas													
31 Rockies													
32													
33 Basin Weighting													
34 AECO													
35 Sumas													
36 Rockies													
37													
38 Basin-Weighted Index Price													
39 Index Volumes													
40 Index \$													
41													
42													
43 Embedded Charges													
44 Variable Transportation	\$ 9,353	\$ 9,338	\$ 4,351	\$ 8,216	\$ 9,503	\$ 11,515	\$ 13,110	\$ 11,012	\$ 9,364	\$ 12,721	\$ 11,744	\$ 9,414	119,641
45													
46													
47 TOTAL Commodity	\$ 675,057	\$ 790,680	\$ 1,402,341	\$ 4,796,847	\$ 8,489,908	\$ 13,324,065	\$ 12,206,805	\$ 10,410,064	\$ 7,358,491	\$ 3,765,612	\$ 1,793,163	\$ 1,042,410	\$ 66,055,443

Avista Utilities
 State of Washington
 Gas Cost Calculation (per Therm)

	Executed Hedges		Index Cost		Total Cost to Serve Average Load (including fuel)		Variable Charges	Deferred Exchange	Total Estimated Commodity Costs
	Volumes (a)	Dollars (b)	Volumes (c)	Dollars (d)	Volumes e) = (a) + (c)	Dollars (f) = (b) + (d)	Dollars (g)	Dollars (h)	Dollars (i)
Jul-22	3,388,281	\$ 882,986	221,238	\$ 86,327	3,609,519	\$ 969,313	\$ 9,353	\$ (303,609)	\$ 675,057
Aug-22	3,388,281	\$ 882,986	537,427	\$ 201,965	3,925,708	\$ 1,084,951	\$ 9,338	\$ (303,609)	\$ 790,680
Sep-22	3,258,731	\$ 849,226	2,224,687	\$ 850,498	5,483,418	\$ 1,699,724	\$ 4,351	\$ (301,734)	\$ 1,402,341
Oct-22	5,013,572	\$ 1,396,048	9,587,364	\$ 3,703,599	14,600,936	\$ 5,099,647	\$ 8,216	\$ (311,016)	\$ 4,796,847
Nov-22	13,320,563	\$ 4,006,844	11,608,232	\$ 4,790,717	24,928,795	\$ 8,797,561	\$ 9,503	\$ (317,156)	\$ 8,489,908
Dec-22	13,968,019	\$ 4,201,600	22,070,177	\$ 9,432,794	36,038,196	\$ 13,634,394	\$ 11,515	\$ (321,844)	\$ 13,324,065
Jan-23	13,803,234	\$ 4,152,033	19,333,276	\$ 8,359,709	33,136,510	\$ 12,511,742	\$ 13,110	\$ (318,047)	\$ 12,206,805
Feb-23	12,664,050	\$ 3,809,364	16,083,646	\$ 6,912,751	28,747,696	\$ 10,722,115	\$ 11,012	\$ (323,063)	\$ 10,410,064
Mar-23	13,612,003	\$ 4,094,510	9,273,019	\$ 3,568,258	22,885,022	\$ 7,662,768	\$ 9,364	\$ (313,641)	\$ 7,358,491
Apr-23	1,853,438	\$ 450,478	12,582,994	\$ 3,611,319	14,436,432	\$ 4,061,797	\$ 12,721	\$ (308,906)	\$ 3,765,612
May-23	1,866,394	\$ 453,627	6,052,853	\$ 1,628,823	7,919,247	\$ 2,082,450	\$ 11,744	\$ (301,031)	\$ 1,793,163
Jun-23	1,698,188	\$ 412,744	3,362,931	\$ 903,283	5,061,119	\$ 1,316,027	\$ 9,414	\$ (283,031)	\$ 1,042,410
	87,834,754	\$ 25,592,446	112,937,844	\$ 44,050,043	200,772,598	\$ 69,642,489	\$ 119,641	\$ (3,706,687)	\$ 66,055,443
Average	87,834,754	\$ 0.29137		\$ 0.3900		\$ 0.3469			
		43.7%		56.3%					

Sales Volumes (to customers)	WACOG
(j)	(k)
3,532,839	\$ 0.19108
3,848,998	\$ 0.20542
5,331,518	\$ 0.26303
14,266,006	\$ 0.33624
24,509,405	\$ 0.34639
35,631,716	\$ 0.37394
32,633,820	\$ 0.37405
28,308,536	\$ 0.36774
22,474,552	\$ 0.32741
14,173,942	\$ 0.26567
7,790,907	\$ 0.23016
4,980,149	\$ 0.20931
197,482,388	\$ 0.33449

RCF: 1.046195

Proposed Rate	
Proposed WACOG without RCF	\$ 0.33449
Proposed WACOG with RCF	\$ 0.34994

Current	
WACOG without RCF	\$ 0.22319
WACOG with RCF	\$ 0.23350

\$ 21,979,790

AVISTA UTILITIES
Revenue Conversion Factor
Washington - Natural Gas System
TWELVE MONTHS ENDED DECEMBER 31, 2018

Line No.	Description	Factor
1	Revenues	1.000000
	Expense:	
2	Uncollectibles	0.003781
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038374
5	Franchise Fees	0.000000
6	Total Expense	0.044155
7	Net Operating Income Before FIT	0.955845
8	Federal Income Tax @ 21%	<u>0.200727</u>
9	REVENUE CONVERSION FACTOR	<u><u>0.755118</u></u>
	REVENUE GROSS UP:	1/(1-.044155) 1.046195

2019 GRC Conversion Factor (UG-190335)