

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-220053

DOCKET NO. UG-220054

DOCKET NO. UE-210854

(consolidated)

AVISTA CORPORATION

COMPLIANCE FILING

Attachment 1 – Electric Workpapers

**AVISTA UTILITIES
WASHINGTON ELECTRIC
PRESENT AND PROPOSED RATE COMPONENTS BY SCHEDULE
RATE YEAR 1**

Type of Service (a)	Base Tariff Sch. Rate (b)	Present Other Adj. (1) (c)	Present Billing Rate (d)	General Rate Inc/Dec (e)	Sch. 78 Tax Credit (f)	Proposed Billing Rate (g)	Proposed Base Tariff Rate (h)	Sch. 99 Colstrip Rates (h)	Revised Base Tariff Rate (j)
Residential Service - Schedule 1									
Basic Charge	\$9.00		\$9.00	\$0.00		\$9.00	\$9.00		\$9.00
Energy Charge:									
First 800 kWhs	\$0.08519	(\$0.00497)	\$0.08022	\$0.00967	(\$0.00509)	\$0.08480	\$0.09486	-\$0.00654	\$0.08832
800 - 1,500 kWhs	\$0.09911	(\$0.00565)	\$0.09346	\$0.01124	(\$0.00509)	\$0.09961	\$0.11035	-\$0.00654	\$0.10381
All over 1,500 kWhs	\$0.11621	(\$0.00649)	\$0.10972	\$0.01319	(\$0.00509)	\$0.11782	\$0.12940	-\$0.00654	\$0.12286
General Services - Schedule 11									
Basic Charge	\$20.00		\$20.00	\$1.00		\$21.00	\$21.00		\$21.00
Energy Charge:									
First 3,650 kWhs	\$0.11936	\$0.00940	\$0.12876	\$0.00443	\$0.00000	\$0.13319	\$0.12379	-\$0.00323	\$0.12056
All over 3,650 kWhs	\$0.08771	\$0.01007	\$0.09778	\$0.00325	\$0.00000	\$0.10103	\$0.09096	-\$0.00323	\$0.08773
Demand Charge:									
20 kW or less	no charge		no charge	no charge			no charge		no charge
Over 20 kW	\$7.00/kW		\$7.00/kW	\$0.50/kW		\$7.50/kW	\$7.50/kW		\$7.50/kW
Minimums:	\$20.00 Single Phase Service \$27.35 Three Phase Service					\$21.00 Single Phase Service \$28.35 Three Phase Service			
Transportation General Services - Schedule 13									
Basic Charge	\$20.00		\$20.00	\$1.00		\$21.00	\$21.00		\$21.00
Energy Charge:									
On-Peak	\$0.21108	\$0.00940	\$0.22048	\$0.00782	\$0.00000	\$0.22830	\$0.21890	-\$0.00253	\$0.21637
Off-Peak	\$0.08588	\$0.01007	\$0.09595	\$0.00318	\$0.00000	\$0.09913	\$0.08906	-\$0.00253	\$0.08653
Minimums:	\$20.00 Single Phase Service \$27.35 Three Phase Service					\$21.00 Single Phase Service \$28.35 Three Phase Service			
Large General Service - Schedule 21									
Energy Charge:									
First 250,000 kWhs	\$0.07714	\$0.00904	\$0.08618	\$0.00213	\$0.00000	\$0.08831	\$0.07927	-\$0.00654	\$0.08177
All over 250,000 kWhs	\$0.06902	\$0.00923	\$0.07825	\$0.00190	\$0.00000	\$0.08015	\$0.07092	-\$0.00654	\$0.07361
Demand Charge:									
50 kW or less	\$550.00		\$550.00	\$50.00		\$600.00	\$600.00		\$600.00
Over 50 kW	\$7.00/kW		\$7.00/kW	\$0.50/kW		\$7.50/kW	\$7.50/kW		\$7.50/kW
Primary Voltage Discount	\$0.20/kW		\$0.20/kW			\$0.20/kW	\$0.20/kW		\$0.20/kW
Transportation Large General Service - Schedule 23									
Basic Charge	\$550.00		\$550.00	\$50.00		\$600.00	\$600.00		\$600.00
Energy Charge:									
On-Peak	\$0.16333	\$0.00904	\$0.17237	\$0.00451	\$0.00000	\$0.17688	\$0.16784	-\$0.00654	\$0.16130
Off-Peak	\$0.06742	\$0.00923	\$0.07665	\$0.00186	\$0.00000	\$0.07851	\$0.06928	-\$0.00654	\$0.06274
Primary Voltage Discount	\$0.20/kW		\$0.20/kW			\$0.20/kW	\$0.20/kW		\$0.20/kW
Extra Large General Service - Schedule 25									
Energy Charge:									
First 500,000 kWhs	\$0.05747	\$0.00017	\$0.05764	\$0.00159	\$0.00000	\$0.05923	\$0.05906	-\$0.00092	\$0.05814
500,000 - 6,000,000 kWhs	\$0.05170	\$0.00042	\$0.05212	\$0.00143	\$0.00000	\$0.05355	\$0.05313	-\$0.00092	\$0.05221
All over 6,000,000 kWhs	\$0.04235	\$0.00166	\$0.04401	\$0.00117	\$0.00000	\$0.04518	\$0.04352	-\$0.00092	\$0.04260
Demand Charge:									
3,000 kva or less	\$30,650		\$30,650			\$30,650	\$30,650		\$30,650
Over 3,000 kva	\$8.30/kva		\$8.30/kva			\$8.30/kva	\$8.30/kva		\$8.30/kva
Primary Volt. Discount									
11 - 60 kv	\$0.20/kva		\$0.20/kva			\$0.20/kva	\$0.20/kva		\$0.20/kW
60 - 115 kv	\$1.52/kva		\$1.52/kva			\$1.52/kva	\$1.52/kva		\$1.52/kW
115 or higher kv	\$1.93/kva		\$1.93/kva			\$1.93/kva	\$1.93/kva		\$1.93/kW
Annual Minimum	Present: \$945,750				Proposed:	\$987,810			\$987,810
Extra Large General Service Specific Contract - Schedule 25i									
Energy Charge:									
First 0 kWhs	\$0.04662	\$0.00017	\$0.04679	\$0.00120	\$0.00000	\$0.04799	\$0.04782	-\$0.00059	\$0.04723
0 - 3,000 kWhs	\$0.04195	\$0.00042	\$0.04237	\$0.00108	\$0.00000	\$0.04345	\$0.04303	-\$0.00059	\$0.04244
All over 3,000 kWhs	\$0.03587	\$0.00166	\$0.03753	\$0.00092	\$0.00000	\$0.03845	\$0.03679	-\$0.00059	\$0.03620
Demand Charge:									
0 kva or less	\$30,650		\$30,650			\$30,650	\$30,650		\$30,650
Over 0 kva	\$8.30/kva		\$8.30/kva			\$8.30/kva	\$8.30/kva		\$8.30/kva
Primary Volt. Discount									
11 - 60 kv	\$0.20/kva		\$0.20/kva			\$0.20/kva	\$0.20/kva		\$0.20/kW
60 - 115 kv	\$1.52/kva		\$1.52/kva			\$1.52/kva	\$1.52/kva		\$1.52/kW
115 or higher kv	\$1.93/kva		\$1.93/kva			\$1.93/kva	\$1.93/kva		\$1.93/kW
Pumping Service - Schedule 31									
Basic Charge	\$20.00		\$20.00	\$1.00		\$21.00	\$21.00		\$21.00
Energy Charge:									
First 85 kW/kWh	\$0.10646	\$0.00673	\$0.11319	\$0.01117	(\$0.00448)	\$0.11988	\$0.11763	-\$0.00575	\$0.11188
Next 80 kW/kWh	\$0.10646	\$0.00673	\$0.11319	\$0.01117	(\$0.00448)	\$0.11988	\$0.11763	-\$0.00575	\$0.11188
All additional kWhs	\$0.07603	\$0.00774	\$0.08377	\$0.00798	(\$0.00448)	\$0.08727	\$0.08401	-\$0.00575	\$0.08152

(1) Includes all present rate adjustments: Schedule 59 (BPA Residential Exchange), Schedule 75 (Decoupling), Schedule 76 (Tax Customer Credit), Schedule 91 (DSM), Schedule 92 (LIRAP), Schedule 93 (ERM), and Schedule 98 (REC Revenue).

310W	735	\$18.16	\$15.28	\$18	\$2,812	\$17.10	\$14.39	\$17	\$2,648
Single High-Pressure Sodium Vap No Pole / Dusk to Dawn (046)	400W 831	\$31.24	\$437	\$437	\$2,812	\$29.41	\$14.39	\$412	\$2,648
Single High-Pressure Sodium Vap Standard	248W 831T	\$23.32	\$909	\$909		\$21.95		\$956	
Single Light Emitting Diode (LED) Standard	248W 831L	\$31.24	\$62	\$62		\$29.41		\$59	
Single Light Emitting Diode (LED) Pedestal Base	248W 832T	\$51.27	\$103	\$103		\$48.27		\$97	
Single Light Emitting Diode (LED) Pedestal Base	248W 832L	\$59.19	\$59	\$59		\$55.73		\$56	
Single High-Pressure Sodium Vap Standard / Dusk to Dawn (046)	400W 835	\$31.24	\$219	\$210	\$310	\$29.41	\$18.26	\$206	\$262
Single Light Emitting Diode (LED) Standard / Dusk to Dawn (046)	248W 835T	\$23.32	\$909	\$909		\$21.95		\$856	
Single Light Emitting Diode (LED) Standard / Dusk to Dawn (046)	248W 835L	\$31.24	\$375	\$375		\$29.41		\$353	
Single Light Emitting Diode (LED) Developer Contributed	248W 836T	\$32.01	\$3209	\$44		\$30.14		\$197	
Double High-Pressure Sodium Vap Pedestal Base	400W 842	\$104.66				\$98.54			
Single High-Pressure Sodium Vap No Pole	150W 935	\$5.23	\$7.85	\$44	\$463	\$4.92	\$7.39		\$436
TIB Capital Offset	107W	\$5.53				\$5.21			
TIB Capital Offset	248W	\$7.92				\$7.46			
Total			\$207	\$402,891	\$2,173	\$3,100	\$8,865	\$417,236	\$8,348
									\$392,776

All light codes notated with a "T" are not on the tariff sheets.

100W	439	\$15.83	\$20.01	\$23.31	\$35.48	\$19.96	\$14.90	\$20.72	\$35.48	\$19.96
Double High-Pressure Sodium Vap Direct Burial	100W 443	\$15.83	\$20.01	\$23.31	\$35.48	\$19.96	\$14.90	\$20.72	\$35.48	\$19.96
Double High-Pressure Sodium Vap Developer Contributed	100W 446									
Single Mercury Vapor Wood Pole	1000W 511									
Double High-Pressure Sodium Vap Standard	100W 441									
Double High-Pressure Sodium Vap Pedestal Base	100W 442									
Single High-Pressure Sodium Vap Pedestal Base	200W 522									
Single High-Pressure Sodium Vap Direct Burial	200W 535									
Double High-Pressure Sodium Vap Pedestal Base	200W 542									
Mercury Vapor Dusk to 1 AM	55000 839									
Single High-Pressure Sodium Vap Developer Contributed	400W 836									
Single Light Emitting Diode (LED) Standard	70W 431L									
Single Light Emitting Diode (LED) Standard	70W 431T									
Single Light Emitting Diode (LED) Standard	107W 531L									
Single Light Emitting Diode (LED) Standard	107W 531T									
Single High-Pressure Sodium Vap Standard	400W 831									
Single Light Emitting Diode (LED) Standard	248W 831L									
Double Light Emitting Diode (LED) Standard	107W 541T									
Decorative Sodium Vapor (cepsita) Direct Burial	Granville-100W 478									
Single High-Pressure Sodium Vap Dusk to 1 AM (046)	200W 539									
Double High-Pressure Sodium Vap Direct Burial	200W 543									
Mercury Vapor Dusk to 1 AM	20000 649									
Single High-Pressure Sodium Vap Pedestal Base	250W 639									
Double High-Pressure Sodium Vap Pedestal Base	250W 643									
Single High-Pressure Sodium Vap Wood Pole	310W 781									
Single High-Pressure Sodium Vap Direct Burial	310W 733									
Double High-Pressure Sodium Vap Dusk to 1 AM (046)	310W 739									
Single High-Pressure Sodium Vap Pedestal Base	310W 742									
Mercury Vapor Dusk to Dawn	55000 815									
Single High-Pressure Sodium Vap Direct Burial	400W 833									
Decorative Light Emitting Diode 4, No Pole	Kim-Light-70W 433L									
Double Light Emitting Diode (LED) Developer Contributed	107W 546L	\$53.47								
Single Light Emitting Diode (LED) Pedestal Base	107W 523L	\$67.07								
Double Light Emitting Diode (LED) Pedestal Base	70W 442L	\$46.05								
Decorative Light Emitting Diode (L No Pole	70W 475L	\$22.30								
LED (Dusk to Dawn)	18W 295L									
LED (Dusk to Dawn)	26W 396L									
LED (Dusk to Dawn)	26W 395L									
Single Light Emitting Diode (LED) Developer Contributed	248W 836L	\$39.63								
Double Light Emitting Diode (LED) Pedestal Base	248W 842L	\$104.66								
LED (Dusk to Dawn)	18W 299L	\$0.74								
LED (Dusk to Dawn)	26W 396L	\$1.11								
LED (Dusk to Dawn)	400W 495	\$6.71								
Single Mercury Vapor Direct Burial	4000 214									
Decorative Sodium Vapor No Pole	Granville-100W 478	\$22.30								
Single High-Pressure Sodium Vap Pedestal Base	250W 632	\$15.48								
Single High-Pressure Sodium Vap Pedestal Base	400W 832	\$59.19								

No customer count - taken out of exhibit to limit print range

5.86%	5.86%	5.86%	5.86%	5.84%	5.84%
\$194	\$379,269	\$2,045	\$2,919	\$8,348	\$392,776
5.86%	5.86%	5.86%	5.84%	5.84%	
\$24,460	\$293,517				

WASHINGTON Area Lights (Schedule 47)

% rate increase --> 10.27%

Monthly Rev. at Prop. Rates

Monthly Rev. at Prop. Rates

Monthly Rev. at Prop. Rates

Fixture Type	Pole Facility	Size	Sched	# of Lights		Prop. Rates		Monthly Rev. at Prop. Rates		Monthly Rev. at Prop. Rates		Monthly Rev. at Prop. Rates	
				047	048	047	048	047	048	047	048	047	048
Sodium Vapor	Floodlight on existing standard	250W	HAA	95	2	\$25.95	\$25.95	\$2,465	\$52	\$24.43	\$24.43	\$2,321	\$49
Sodium Vapor	Kim light w/25' fiberglass pole	100W	HAI	16	2	\$33.89	\$33.89	\$542	\$68	\$31.91	\$31.91	\$511	\$64
Sodium Vapor	on existing standard	100W	HFA	330	367	\$16.09	\$16.09	\$5,310	\$5,905	\$15.15	\$15.15	\$5,000	\$5,560
Sodium Vapor	on existing standard	200W	HPB	785	361	\$22.85	\$22.85	\$17,937	\$8,249	\$21.51	\$21.51	\$16,885	\$7,765
Sodium Vapor	on existing standard	400W	HPC	104	8	\$32.82	\$32.82	\$3,428	\$252	\$29.71	\$29.71	\$3,090	\$238
Sodium Vapor	35' wood pole	200W	HPD	495	165	\$31.75	\$31.75	\$15,716	\$5,239	\$29.89	\$29.89	\$14,796	\$4,932
Sodium Vapor	35' wood pole	100W	HPE	241	151	\$35.56	\$35.56	\$8,578	\$3,558	\$32.18	\$32.18	\$5,345	\$3,349
Sodium Vapor	35' wood pole	400W	HFG	31	3	\$40.57	\$40.57	\$1,268	\$122	\$38.20	\$38.20	\$1,184	\$115
Sodium Vapor	30' steel pole	200W	HPL	36	7	\$39.85	\$39.85	\$1,435	\$279	\$37.52	\$37.52	\$1,351	\$263
Sodium Vapor	25' steel pole	200W	HPO	1	1	\$34.53	\$34.53	\$35	\$35	\$32.51	\$32.51	\$33	\$33
Sodium Vapor	20' fiberglass pole	100W	HPS	67	140	\$23.56	\$23.56	\$1,579	\$3,298	\$22.18	\$22.18	\$1,486	\$3,105
Sodium Vapor	30' steel pole w/2 arms	200W	HPY	12	12	\$67.54	\$67.54	\$810	\$763	\$63.59	\$63.59	\$763	\$763
Mercury Vapor	on existing standard	7000	MVA	85	169	\$18.50	\$18.50	\$1,573	\$3,127	\$17.42	\$17.42	\$1,481	\$2,944
Mercury Vapor	on existing standard	10000	MVB	114	164	\$22.18	\$22.18	\$2,529	\$3,636	\$20.88	\$20.88	\$2,380	\$3,424
Mercury Vapor	on existing standard	20000	MVC	215	13	\$31.53	\$31.53	\$6,779	\$410	\$29.69	\$29.69	\$6,383	\$386
Mercury Vapor	30' wood pole	7000	MVD	32	73	\$23.09	\$23.09	\$739	\$1,686	\$21.74	\$21.74	\$696	\$1,587
Mercury Vapor	30' wood pole	10000	MVE	35	35	\$26.81	\$26.81	\$938	\$938	\$25.24	\$25.24	\$883	\$883
Mercury Vapor	30' wood pole	20000	MVF	109	16	\$36.20	\$36.20	\$3,946	\$579	\$34.08	\$34.08	\$3,715	\$545
Mercury Vapor	25' steel	10000	MVH	5	5	\$33.85	\$33.85	\$169	\$169	\$31.87	\$31.87	\$159	\$159
Mercury Vapor	20000	MVI	1	1	\$43.17	\$43.17	\$43	\$43	\$40.65	\$40.65	\$41	\$41	
Mercury Vapor	7000	MVJ	2	2	\$31.57	\$31.57	\$63	\$63	\$29.72	\$29.72	\$59	\$59	
Mercury Vapor	30' steel	10000	MVK	5	5	\$35.29	\$35.29	\$176	\$176	\$33.23	\$33.23	\$166	\$166
Mercury Vapor	30' steel	20000	MVL	2	2	\$44.63	\$44.63	\$89	\$89	\$42.02	\$42.02	\$84	\$84
Mercury Vapor	Special	7000	MVV	2	2	\$9.25	\$9.25	\$19	\$19	\$8.71	\$8.71	\$17	\$17
LED	35' wood pole	n/a	PA	49	2	\$7.45	\$7.45	\$365	\$15	\$7.01	\$7.01	\$343	\$14
LED	on existing standard	70W	HPAL	626	1,071	\$16.09	\$16.09	\$10,072	\$17,232	\$15.15	\$15.15	\$9,484	\$16,226
LED	on existing standard	107W	HPBL	527	152	\$22.85	\$22.85	\$12,042	\$3,473	\$21.51	\$21.51	\$11,336	\$3,270
LED	on existing standard	241W	HPCL	153	6	\$31.58	\$31.58	\$4,829	\$189	\$29.71	\$29.71	\$4,546	\$178
LED	20 fiberglass pole	70W	HPSL	34	197	\$23.56	\$23.56	\$801	\$4,641	\$22.18	\$22.18	\$754	\$4,369
LED	35' wood pole	70W	HPFL	429	536	\$23.56	\$23.56	\$10,107	\$12,628	\$22.18	\$22.18	\$9,515	\$11,888
LED	30' steel pole	248W	HPDL	480	88	\$31.75	\$31.75	\$15,240	\$2,794	\$29.89	\$29.89	\$14,347	\$2,630
LED	25' steel pole	107W	HPOL	1	5	\$40.45	\$40.45	\$40	\$40	\$38.08	\$38.08	\$38	\$38
LED	30' steel pole	107W	HPPL	8	4	\$39.85	\$39.85	\$319	\$159	\$37.52	\$37.52	\$300	\$150
LED	30' steel pole w/2 arms	107W	HPYL	5	4	\$67.54	\$67.54	\$338	\$338	\$63.59	\$63.59	\$318	\$318
LED	Granville w/16' decorative pole	70W	HAGL	1	1	\$35.07	\$35.07	\$35	\$35	\$33.02	\$33.02	\$33	\$33
LED	Post Top w/16' decorative pole	70W	HAPL	5	1	\$33.46	\$33.46	\$167	\$33	\$31.50	\$31.50	\$158	\$32
LED	35 ft direct buried steel pole	70W	HACL	10	10	\$33.10	\$33.10	\$331	\$331	\$31.15	\$31.15	\$312	\$312
LED	Floodlight on existing standard	125W	HAML	94	15	\$17.85	\$17.85	\$1,678	\$268	\$16.81	\$16.81	\$1,580	\$252
LED	Floodlight 40ft wood pole	125W	HANL	31	2	\$25.31	\$25.31	\$785	\$51	\$23.83	\$23.83	\$739	\$48
LED	70W Kim light w/25ft Fiberglass	70W	HAIL	1	2	\$33.89	\$33.89	\$34	\$34	\$31.91	\$31.91	\$32	\$32
LED	30 ft Fiberglass direct buried	70W	HAOL	2	3	\$30.80	\$30.80	\$62	\$92	\$29.00	\$29.00	\$58	\$87
LED	on existing standard (Capital On)	248W	HARL	20	2	\$21.15	\$21.15	\$423	\$423	\$19.91	\$19.91	\$398	\$398
LED	35 ft Fiberglass direct buried	107W	HAQL	2	2	\$33.93	\$33.93	\$68	\$68	\$31.95	\$31.95	\$64	\$64
LED	30 steel pole pedestal base	70W	HPKL	5	5	\$33.10	\$33.10	\$166	\$166	\$31.16	\$31.16	\$156	\$156
LED	30 steel pole pedestal base (Dev)	107W	HPZL	43	43	\$31.75	\$31.75	\$1,365	\$1,365	\$29.89	\$29.89	\$1,285	\$1,285
LED	35' wood pole	248W	HPGL	132	132	\$40.57	\$40.57	\$5,355	\$5,355	\$38.20	\$38.20	\$5,042	\$5,042
	S.L.B.					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	S.L.C.				194	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	S.L.D.					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total				5,456	3,974	\$137,036	\$79,843	\$129,012	\$75,170	\$129,012	\$75,170	\$204,182
						9,430	\$216,879	\$10,27%	\$85%	\$85%	\$85%	\$85%	\$85%

Cost of Capital				Source
Capital Component	Capital Structure	Component Cost	Weighted Cost	
Long Term Debt	51.50%	4.97%	2.560%	
Preferred Equity	0.00%	0.00%	0.000%	
Common Equity	48.50%	9.40%	4.559%	
Total	100.00%		7.12%	

Grossed-up Rate of Return			
Tax Gross-up Factor			1.324
Weighted ROE * Tax Gross-up	1.325 * 4.95%		6.036%
Long Term Debt			2.560%
Preferred Equity * Tax Gross-up	1.325 * 0.000%		0.000%
Grossed-up Rate of Return			8.596%

Account Number	Plant in Service	Test Year Depreciation Expense	Effective Depreciation Rate
373 - Street Lighting	\$42,569,000	\$909,000	2.135%
Revenue Conversion Factor (Before FIT)			0.956069
Grossed-Up Depreciation Rate			2.233%

*From Cost of Service (Knox)

Capital Recovery Factor 10.829%

Cost of Capital				Source
Capital Component	Capital Structure	Component Cost	Weighted Cost	
Long Term Debt	51.50%	4.80%	2.47%	
Preferred Equity	0.00%	0.00%	0.00%	
Common Equity	48.50%	9.40%	4.56%	
Total	100.00%		7.03%	

Grossed-up Rate of Return			
Tax Gross-up Factor			1.324
Weighted ROE * Tax Gross-up	1.324 * 4.540%		6.036%
Long Term Debt			2.471%
Preferred Equity * Tax Gross-up	1.324 * 0.000%		0.000%
Grossed-up Rate of Return			8.507%

Account Number	Plant in Service	Test Year Depreciation Expense	Effective Depreciation Rate
373 - Street Lighting	\$47,978,000	\$1,259,000	2.624%
Revenue Conversion Factor (Before FIT)			0.956069
Grossed-Up Depreciation Rate			2.745%

*From Cost of Service (Knox)

Capital Recovery Factor 11.252%

AVISTA UTILITIES
REVENUE CONVERSION FACTOR
WASHINGTON ELECTRIC
TWELVE MONTHS ENDED SEPTEMBER 30, 2021

<u>Line No.</u>	<u>Description</u>	<u>Factor</u>
1	Revenues	<i>1.0000000</i>
	Expense:	
2	Uncollectibles	<i>0.003326</i>
3	Commission Fees	<i>0.002000</i>
4	Washington Excise Tax	<i>0.038605</i>
6	Total Expense	<u><i>0.043931</i></u>
7	Net Operating Income Before FIT	<i>0.956069</i> ✓
8	Federal Income Tax @ 21%	<u><i>0.200774</i></u>
9	REVENUE CONVERSION FACTOR	<u><u><i>0.755294</i></u></u>

**Tax Credit Rate Spread
Schedule 78**

No.	Type of Service	Schedule Number	Base Tariff Revenue Under Present Rates(1)	Proposed Base Revenue Tax Credit Allocation	Base Tariff Percent Increase	Billing Determinants	Schedule 78 Proposed Rate
	(a)	(b)	(c)	(g)	(f)	(g)	(h)
1	Residential	1/2	\$253,459	(\$12,722)	-5.0%	2,499,403,391	(\$0.00509)
2	General Service	11/12/13	\$81,570	\$0	0.0%	634,803,427	\$0.00000
3	Large General Service	21/22/23	\$131,153	\$0	0.0%	1,300,358,712	\$0.00000
4	Extra Large General Service/Special Contract	25	\$41,218	\$0	0.0%	561,491,715	\$0.00000
7	Extra Large General Service - Specific Contract	25I	\$21,773	\$0	0.0%	459,738,120	\$0.00000
5	Pumping Service	30/31/32	\$14,579	(\$732)	-5.0%	163,276,886	(\$0.00448)
6	Street & Area Lights	41-48	\$6,901	(\$346)	-5.0%	16,979,796	(\$0.02038)
7	Total		\$550,652	(\$13,800)	-2.5%	5,636,052,048	

Schedule 92 - LIRAP

(a) Type of Service	(b) Schedule Number	(c) LIRAP Billing Determinants	(d) Present LIRAP Funding Rate	(e) Present LIRAP Funding Revenue	(f) 13.5% Increase	(g) Proposed LIRAP Funding Revenue	(h) Proposed LIRAP Funding Rate
Residential	1/2	2,499,403,391	\$ 0.00158	\$ 3,949,057	\$ 534,549	\$ 4,483,606	\$ 0.00179
General Service	11/12	634,803,427	\$ 0.00229	\$ 1,453,700	\$ 196,774	\$ 1,650,474	\$ 0.00260
Large General Service	21/22	1,300,358,712	\$ 0.00164	\$ 2,132,588	\$ -	\$ 2,421,258	\$ 0.00186
Extra Large General Service	25/25i	633,491,715	\$ 0.00104	\$ 658,831	\$ 89,180	\$ 748,012	\$ 0.00118
Pumping Service	30/31/32	163,276,886	\$ 0.00143	\$ 233,486	\$ 31,605	\$ 265,091	\$ 0.00162
Street & Area Lights	41-48	16,979,796	1.85%	\$ 140,777	\$ 19,056	\$ 159,833	2.10%
Total		5,248,313,928		\$ 8,568,440	\$ 1,159,833	\$ 9,728,273	
			Net Funding	\$ 8,192,020	\$ 1,108,881	\$ 9,300,901	13.5%

Electric LIRAP Percentage Change

Sch 001 Base Rate Change	10.27%
times 2	20.54%
less Oct Increase	-7.00%
Incremental Change	13.54%

AVISTA UTILITIES
WASHINGTON ELECTRIC
PROPOSED INCREASE BY SERVICE SCHEDULE
12 MONTHS ENDED SEPTEMBER 30, 2021
(000s of Dollars)

Schedule 99 - Colstrip

No.	Type of Service	Schedule Number	Base Tariff Revenue Under Present Rates(1)	Proposed General Increase	Base Tariff Revenue Under Proposed Rates(1)	Proportional Allocation of RY1 Base Revenue Spread	Colstrip Base Rate Revenue Reduction	Base Tariff Revenue Under Proposed Rates(1)	Base Tariff Revenue Rates(1)	Schedule 99 Colstrip Revenue Rate	Total Colstrip Net Impact Revenue	Percent Change on Revenue	Billing Determinants	Base Rate Reduction	Schedule 99 Colstrip Rate
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1	Residential	1/2	\$253,459	\$26,025	\$279,484	68.5%	(\$16,337)	\$263,147	\$16,337	\$16,337	\$0	0.0%	2,499,403,391	(\$0.00654)	\$0.00654
2	General Service	11/12	\$81,570	\$3,264	\$84,834	8.6%	(\$2,049)	\$82,785	\$82,785	\$2,049	\$0	0.0%	634,803,427	(\$0.00323)	\$0.00323
3	Large General Service	21/22	\$131,153	\$5,247	\$136,400	13.8%	(\$3,294)	\$133,106	\$133,106	\$3,294	\$0	0.0%	1,300,358,712	(\$0.00253)	\$0.00253
4	Extra Large General Service	25	\$41,218	\$823	\$42,041	2.2%	(\$517)	\$41,524	\$41,524	\$517	\$0	0.0%	561,491,715	(\$0.00092)	\$0.00092
5	Extra Large General Service - Special Contract	25I	\$21,773	\$435	\$22,208	1.1%	(\$273)	\$21,935	\$21,935	\$273	\$0	0.0%	459,738,120	(\$0.00059)	\$0.00059
6	Pumping Service	30/31/32	\$14,579	\$1,497	\$16,076	3.9%	(\$939)	\$15,136	\$15,136	\$939	\$0	0.0%	163,276,886	(\$0.00575)	\$0.00575
7	Street & Area Lights	41-48	\$6,901	\$709	\$7,610	1.9%	(\$445)	\$7,165	\$7,165	\$445	\$0	0.0%	16,979,796	-5.85%	\$0.02620
8	Total		\$550,652	\$38,000	\$588,652	100.0%	(\$23,854)	\$564,798	\$564,798	\$23,854	\$0	0.0%	5,636,052,048		