

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 2 – Natural Gas Workpapers

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

Type of Service (a)	Present Base Distribution Rate (b)	Present Billing Rate Adj. (1) (c)	Present Billing Rate (d)	General Rate Increase (e)	Sch 178 Tax Customer Credit (f)	Proposed Billing Rate(1) (g)	Proposed Base Distribution Rate (h)
<u>General Service - Schedule 101</u>							
Basic Charge	\$9.50		\$9.50	\$0.00		\$9.50	\$9.50
Usage Charge:							
First 70 Therms	\$0.46008	\$0.36613	\$0.82621	\$0.03885	(\$0.03587)	\$0.82919	\$0.49893
All over 70 Therms	\$0.59795	\$0.36613	\$0.94919	\$0.05049	(\$0.03587)	\$0.96381	\$0.64844
<u>Large General Service - Schedule 111</u>							
Usage Charge:							
First 200 therms	\$0.59720	\$0.34014	\$0.93734	\$0.04640	(\$0.01874)	\$0.96500	\$0.64360
200 - 1,000 therms	\$0.36049	\$0.40064	\$0.76113	\$0.02263	(\$0.01874)	\$0.76502	\$0.38312
1,000 - 10,000 therms	\$0.27478	\$0.40038	\$0.67516	\$0.01725	(\$0.01874)	\$0.67367	\$0.29203
10,000 - 25,000 therms	\$0.23445	\$0.40026	\$0.63471	\$0.01472	(\$0.01874)	\$0.63069	\$0.24917
All over 25,000 therms	\$0.16447	\$0.40004	\$0.56451	\$0.01033	(\$0.01874)	\$0.55610	\$0.17480
Minimum Charge:							
per month	\$119.44		\$119.44	\$9.28		\$128.72	\$128.72
per therm	\$0.00000	\$0.34014	\$0.34014			\$0.32140	\$0.00000
<u>Interruptible Service - Schedule 132</u>							
Usage Charge:							
First 10,000 therms	\$0.28063	\$0.30871	\$0.58934	\$0.01870	(\$0.01267)	\$0.59537	\$0.29933
10,000 - 25,000 therms	\$0.22528	\$0.31079	\$0.53607	\$0.01501	(\$0.01267)	\$0.53841	\$0.24029
25,000 - 50,000 therms	\$0.21169	\$0.31130	\$0.52299	\$0.01410	(\$0.01267)	\$0.52442	\$0.22579
All over 50,000 therms	\$0.18914	\$0.31215	\$0.50129	\$0.01260	(\$0.01267)	\$0.50122	\$0.20174
Annual Minimum per therm		Present: \$0.28429				Proposed:	\$0.29723
<u>Transportation Service - Schedule 146</u>							
Basic Charge	\$625.00		\$625.00	\$75.00		\$700.00	\$700.00
Usage Charge:							
First 20,000 therms	\$0.11548	(\$0.00885)	\$0.10663	\$0.00708	(\$0.00606)	\$0.10765	\$0.12256
20,000 - 50,000 therms	\$0.10274	(\$0.00769)	\$0.09505	\$0.00630	(\$0.00606)	\$0.09529	\$0.10904
50,000 - 300,000 therms	\$0.09264	(\$0.00676)	\$0.08588	\$0.00568	(\$0.00606)	\$0.08550	\$0.09832
300,000 - 500,000 therms	\$0.08567	(\$0.00613)	\$0.07954	\$0.00526	(\$0.00606)	\$0.07874	\$0.09093
All over 500,000 therms	\$0.06439	(\$0.00419)	\$0.06020	\$0.00395	(\$0.00606)	\$0.05809	\$0.06834
Annual Minimum per therm		Present: \$0.10274				Proposed:	\$0.10904

(1) Includes Schedule 150 (Purchase Gas Cost Adjustment), Schedule 155 (Gas Rate Adjustment), Schedule 194 (Remand Rebate), Schedule 175 (Decoupling), Schedule 191 (DSM Adjustment), Schedule 194 (Remand) and Schedule 192 (LIRAP Adjustment).

Schedule 101 Line Extension
 WA GRC - UG-220054
 Schedule 51 - Rate Year 1

Component	Capital Structure	Cost	Weighted Cost
Total Debt	51.5%	4.80%	2.47%
Common Equity	48.5%	9.40%	4.56%
Total	100.0%		7.03%

From UG-220054

Tax Benefit of Interest -21% -0.52%
 Net of Tax ROR 6.51%
 Revenue Conversion Factor 0.755463
 Pre-Tax Cost of Capital 8.61895%

Time	\$	562	Decoupled + Basic Charge	Effective Date
1	\$	517.41	\$ 994	1/1/2023
2	\$	476.35		
3	\$	438.55		
4	\$	403.75		
5	\$	371.71		
6	\$	342.22		
7	\$	315.06		
8	\$	290.06		
9	\$	267.05		
90	\$	0.33		
91	\$	0.30		
92	\$	0.28		
93	\$	0.26		
94	\$	0.24		
95	\$	0.22		
96	\$	0.20		
97	\$	0.18		
98	\$	0.17		
99	\$	0.16		
100	\$	0.14		

Schedule 101 Line Extension
 WA GRC - UG-220054
 Schedule 51 - Rate Year 2

Component	Capital Structure	Cost	Weighted Cost
Total Debt	51.5%	4.80%	2.47%
Common Equity	48.5%	9.40%	4.56%
Total	100.0%		7.03%

From UG-220054

Tax Benefit of Interest -21% -0.52%
 Net of Tax ROR 6.51%
 Revenue Conversion Factor 0.755463
 Pre-Tax Cost of Capital 8.61895%

Time	\$	569	Decoupled + Basic Charge	Effective Date
1	\$	523.85	\$ 524	1/1/2024-12/31/2024
2	\$	482.28		
3	\$	444.01		
4	\$	408.78		
5	\$	376.34		
6	\$	346.48		
7	\$	318.99		
8	\$	293.68		
9	\$	270.37		
90	\$	0.33		
91	\$	0.31		
92	\$	0.28		
93	\$	0.26		
94	\$	0.24		
95	\$	0.22		
96	\$	0.20		
97	\$	0.19		
98	\$	0.17		
99	\$	0.16		
100	\$	0.15		

Schedule 111 Line Extension
 WA GRC - UG-220054
 Schedule 51 - Rate Year 1

Component	Capital Structure	Cost	Weighted Cost
Total Debt	51.5%	4.80%	2.47%
Common Equity	48.5%	9.40%	4.56%
Total	100.0%		7.03%

From UG-220054

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 Pre-Tax Cost of Capital 8.61895%

Schedule 111 Line Extension
 WA GRC - UG-220054
 Schedule 51 - Rate Year 2

Component	Capital Structure	Cost	Weighted Cost
Total Debt	51.5%	4.80%	2.47%
Common Equity	48.5%	9.40%	4.56%
Total	100.0%		7.03%

From UG-220054

Tax Benefit of Interest -0.52%
 Net of Tax ROR 6.51%
 Revenue Conversion Factor 0.755463
 Pre-Tax Cost of Capital 8.61895%

Time	\$	6,712	Decoupled + Basic Charge	Effective Date	Avg Therms	1st Year Therm
1	\$	6,179.40			18,468	
2	\$	5,689.06	\$ 11,868	1/1/2023	18,468	\$ 0.64 Proposed
3	\$	5,237.63				
4	\$	4,822.03				
5	\$	4,439.40				
6	\$	4,087.13				
7	\$	3,762.81				
8	\$	3,464.23				
9	\$	3,189.34				
90	\$	3.94				
91	\$	3.63				
92	\$	3.34				
93	\$	3.07				
94	\$	2.83				
95	\$	2.61				
96	\$	2.40				
97	\$	2.21				
98	\$	2.03				
99	\$	1.87				
100	\$	1.72				

Time	\$	6,795	Decoupled + Basic Charge	Effective Date	Avg Therms	1st Year Therm
1	\$	6,255.81			18,468	
2	\$	5,759.41	\$ 6,256	1/1/24-12/31/24	18,468	\$ 0.34
3	\$	5,302.40				
4	\$	4,881.65				
5	\$	4,494.29				
6	\$	4,137.67				
7	\$	3,809.34				
8	\$	3,507.07				
9	\$	3,228.78				
90	\$	3.99				
91	\$	3.67				
92	\$	3.38				
93	\$	3.11				
94	\$	2.86				
95	\$	2.64				
96	\$	2.43				
97	\$	2.24				
98	\$	2.06				
99	\$	1.89				
100	\$	1.74				

**Tax Credit Rate Spread
Schedule 178 Rate Spread - Percentage of Base Revenue**

No.	Type of Service (a)	Schedule Number (b)	Base Tariff Revenue Under Present Rates(1) (c)	Percentage of Base Revenue (d)	Base Tariff Percent Decrease (e)	Proposed Base Revenue Tax Credit Allocation (f)	Billing Determinants (g)	Schedule 178 Rate Credit (h)
1	General Service	101/102	\$89,621	79.1%	-5.5%	(\$4,927)	137,376,752	\$ (0.03587)
2	Large General Service	111/112/116	\$20,023	17.7%	-5.5%	(\$1,101)	58,747,734	\$ (0.01874)
3	Interruptible Service	131/132	\$225	0.2%	-5.5%	(\$12)	974,878	\$ (0.01267)
4	Transportation Service	146	\$3,460	3.1%	-5.5%	(\$190)	31,374,242	\$ (0.00606)
5	Total		\$113,329		-5.5%	(\$6,230)	228,473,607	

Schedule 192 - LIRAP

Type of Service (a)	Schedule Number (b)	Billing Determinants (c)	Present LIRAP Funding Rate (d)	Present LIRAP Funding Revenue (e)	0.7% LIRAP Funding Increased (f)	Proposed LIRAP Funding Revenue (g)	Proposed LIRAP Rate (h)
General Service	101/102	137,376,752	\$ 0.02911	\$ 3,999,037	\$ 25,071	\$ 4,024,109	\$ 0.02929
Large General Service	111/112	58,747,734	\$ 0.02441	\$ 1,434,032	\$ 8,990	\$ 1,443,023	\$ 0.02456
Interruptible Service	131/132	974,878	\$ 0.02143	\$ 20,892	\$ 131	\$ 21,023	\$ 0.02156
Transportation Service	146	31,374,242	\$ 0.00112	\$ 35,139	\$ 1,746	\$ 36,885	\$ 0.00118
Special Contracts	148	48,390,321	\$ -	\$ -	\$ -	\$ -	\$ -
Total		276,863,928		\$ 5,489,100	\$ 35,939	\$ 5,525,039	
			Net Funding	\$ 5,249,128	\$ 34,368	\$ 5,283,495	0.65%

Natural Gas

Sch 101 Base Rate Change times 2	3.83% Sch 101 & 150 revenue
less Oct Increase	7.65%
Incremental Change	-7.00%
	0.65%