

# AVISTA UTILITIES

2019 Washington PGA Filing

REDACTED  
Input Tab, Page 5

ATTACHMENT “E”

Workpapers

August 22, 2019

<b>Title</b>	<b>Description</b>	<b>Page Number</b>
<b>TARRIF CHANGE COMPARISONS</b>		
<a href="#">Total Revenue Change'!A1</a>	Total Revenue Change by Rate Schedule	2
<a href="#">Rate Schedule Change 150'!A1</a>	Rate Schedule 150 current, proposed and changes	3
<a href="#">Rate Schedule Change 155'!A1</a>	Rate Schedule 155 current, proposed and changes	4
<b>PGA COMPONENT CALCULATIONS</b>		
<a href="#">Input'!A1</a>	Input for Commodity	5
<a href="#">Commodity!A1</a>	Commodity output and WACOG calculation	6
<a href="#">Demand'!A1</a>	Demand output and WACOG calculation	7
<a href="#">Input - Demand Contracts</a>	Input - Demand Contracts	8
<a href="#">Input - Amortization Balances'!A1</a>	Amortization balances Input	9
<a href="#">Amortization Calculation'!A1</a>	Amortization calculation by rate schedule	10
<b>OTHER</b>		
<a href="#">Conversion Factor'!A1</a>	Revenue Conversion Factor	11

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

Line No.	Total Revenue Change			% Change Calculation		
	Rate Schedule 150	Rate Schedule 155	Total	Total GRC Billed Revenue*	% Change	
1	Rate Schedule 101/102	\$ (3,293,547)	\$ 13,298,673	\$ 10,005,126	\$ 98,537,757	10.2%
2	Rate Schedule 111/112	\$ (1,411,173)	\$ 5,330,329	\$ 3,919,156	\$ 29,915,788	13.1%
3	Rate Schedule 121/122	\$ (48,932)	\$ 132,330	\$ 83,398	\$ 800,027	10.4%
4	Rate Schedule 131/132	\$ (21,406)	\$ 40,604	\$ 19,198	\$ 464,206	4.1%
5	Rate Schedule 146	\$ -	\$ -	\$ -	\$ 3,222,768	0.0%
6	Rate Schedule 148	\$ -	\$ -	\$ -	\$ 1,401,909	0.0%
7	<b>Total</b>	<b>\$ (4,775,058)</b>	<b>\$ 18,801,936</b>	<b>\$ 14,026,878</b>	<b>\$ 134,342,455</b>	<b>10.4%</b>
8						

Schedule 155 Recon:	Prior	Current	Change
Change from Schedule 155 Change	(17,521,523)	1,226,426	18,747,949
Rate Schedule 112 Amort Balance	(20,528)	(14,784)	5,744
Rate Schedule 122 Amort Balance	(70,177)	(62,538)	7,639
Rate Schedule 132 Amort Balance	(102,745)	(62,141)	40,604
<b>Total</b>	<b>(17,714,973)</b>	<b>1,086,963</b>	<b>18,801,936</b>

\*Normalized Billing Determinants, priced at current rates.

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

		Rate Schedule 150					
Summary of Changes		Without Revenue Sensitive Costs			With Revenue Sensitive Costs		
Line No.		Demand	Commodity	Total Gas Cost Rate	Demand	Commodity	Total Gas Cost Rate
<b>Present</b>							
1	Rate Schedule 101/102	\$0.10239	\$0.17067	\$0.27306	\$0.10738	\$0.17899	\$0.28637
2	Rate Schedule 111/112	\$0.09239	\$0.17067	\$0.26306	\$0.09689	\$0.17899	\$0.27588
3	Rate Schedule 121/122	\$0.09225	\$0.17067	\$0.26292	\$0.09675	\$0.17899	\$0.27574
4	Rate Schedule 131/132	\$0.05950	\$0.17067	\$0.23017	\$0.06240	\$0.17899	\$0.24139
5	Rate Schedule 146/126,116	\$0.00054	\$0.00000	\$0.00054	\$0.00056	\$0.00000	\$0.00056
<b>Proposed</b>							
8	Rate Schedule 101/102	\$0.09651	\$0.15284	\$0.24935	\$0.10121	\$0.16029	\$0.26150
9	Rate Schedule 111/112	\$0.08727	\$0.15284	\$0.24011	\$0.09152	\$0.16029	\$0.25181
10	Rate Schedule 121/122	\$0.08727	\$0.15284	\$0.24011	\$0.09152	\$0.16029	\$0.25181
11	Rate Schedule 131/132	\$0.05591	\$0.15284	\$0.20875	\$0.05863	\$0.16029	\$0.21892
12	Rate Schedule 146/126,116	\$0.00054	\$0.00000	\$0.00054	\$0.00056	\$0.00000	\$0.00056
<b>Change</b>							
15	Rate Schedule 101/102	(\$0.00588)	(\$0.01783)	(\$0.02371)	(\$0.00617)	(\$0.01870)	(\$0.02487)
16	Rate Schedule 111/112	(\$0.00512)	(\$0.01783)	(\$0.02295)	(\$0.00537)	(\$0.01870)	(\$0.02407)
17	Rate Schedule 121/122	(\$0.00498)	(\$0.01783)	(\$0.02281)	(\$0.00523)	(\$0.01870)	(\$0.02393)
18	Rate Schedule 131/132	(\$0.00359)	(\$0.01783)	(\$0.02142)	(\$0.00377)	(\$0.01870)	(\$0.02247)
19	Rate Schedule 146/126,116	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000

Revenue Change		
Revenue at Present Rates		
	Volume	Revenue
Rate Schedule 101/102	132,430,516	\$ 37,924,127
Rate Schedule 111/112	58,627,886	\$ 16,174,261
Rate Schedule 121/122	2,044,780	\$ 563,828
Rate Schedule 131/132	952,624	\$ 229,954
Rate Schedule 146/126,116	35,733,806	\$ 20,011
<b>Total</b>	<b>229,789,612</b>	<b>54,912,181</b>
Revenue at Proposed Rates		
Rate Schedule 101/102	132,430,516	\$ 34,630,580
Rate Schedule 111/112	58,627,886	\$ 14,763,088
Rate Schedule 121/122	2,044,780	\$ 514,896
Rate Schedule 131/132	952,624	\$ 208,548
Rate Schedule 146/126,116	35,733,806	\$ 20,011
<b>Total</b>	<b>229,789,612</b>	<b>50,137,123</b>
Revenue Change		
Rate Schedule 101/102	132,430,516	\$ (3,293,547)
Rate Schedule 111/112	58,627,886	\$ (1,411,173)
Rate Schedule 121/122	2,044,780	\$ (48,932)
Rate Schedule 131/132	952,624	\$ (21,406)
Rate Schedule 146/126,116	35,733,806	\$ -
<b>Total</b>	<b>229,789,612</b>	<b>(4,775,058)</b>

Avista Utilities  
State of Washington  
Rate Schedule Changes for 155  
Amortization Rate

Summary of Changes		Rate Schedule 155	
Line No.		Total Gas Cost Rate Without Revenue Sensitive Costs	Total Gas Cost Rate With Revenue Sensitive Costs
<b>Present</b>			
1	Rate Schedule 101/102	(\$0.09164)	(\$0.09613)
2	Rate Schedule 111	(\$0.07624)	(\$0.07997)
3	Rate Schedule 121	(\$0.04779)	(\$0.05013)
4	Rate Schedule 131	\$0.00000	\$0.00000
5	Rate Schedule 146	\$0.00000	\$0.00000
<b>Proposed</b>			
8	Rate Schedule 101/102	\$0.00409	\$0.00429
9	Rate Schedule 111	\$0.01035	\$0.01085
10	Rate Schedule 121	\$0.01035	\$0.01085
11	Rate Schedule 131	\$0.00000	\$0.00000
12	Rate Schedule 146	\$0.00000	\$0.00000
<b>Change</b>			
15	Rate Schedule 101/102	(\$0.09573)	\$0.10042
16	Rate Schedule 111	(\$0.08659)	\$0.09082
17	Rate Schedule 121	(\$0.05814)	\$0.06098
18	Rate Schedule 131	\$0.00000	\$0.00000
19	Rate Schedule 146	\$0.00000	\$0.00000

RCF

1.04873

Note: 122 and 132 receive annual lump sum payments for their portion of the deferral and therefore are not included in the overall amortization rate. Rate schedules 116 and 126 would also receive annual lump sum payments.

Revenue Change		
Revenue at Present Rates		
	Volume	Revenue
Rate Schedule 101/102	132,430,516	\$ (12,730,546)
Rate Schedule 111	58,627,886	\$ (4,688,472)
Rate Schedule 121	2,044,780	\$ (102,505)
Rate Schedule 131	952,624	\$ -
Rate Schedule 146	-	\$ -
<b>Total</b>	<b>194,055,806</b>	<b>(17,521,523)</b>
Revenue at Proposed Rates		
Rate Schedule 101/102	132,430,516	\$ 568,127
Rate Schedule 111	58,627,886	\$ 636,113
Rate Schedule 121	2,044,780	\$ 22,186
Rate Schedule 131	952,624	\$ -
Rate Schedule 146	-	\$ -
<b>Total</b>	<b>194,055,806</b>	<b>1,226,426</b>
Revenue Change		
Rate Schedule 101/102	132,430,516	\$ 13,298,673
Rate Schedule 111	58,627,886	\$ 5,324,585
Rate Schedule 121	2,044,780	\$ 124,691
Rate Schedule 131	952,624	\$ -
Rate Schedule 146	-	\$ -
<b>Total</b>	<b>194,055,806</b>	<b>18,747,949</b>

STATE OF WASHINGTON  
ANNUAL PGA FILING

\*AN -- Allocated North sum of Washington + Idaho

Line  
No.

VOLUME FORECAST													
	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Total
1 <b>Demand Forecast</b>													
2 Rate Schedule 101/102	15,898,824	24,071,267	24,078,966	20,108,022	15,854,753	9,622,123	4,702,783	2,829,237	2,322,120	2,180,464	2,755,685	8,006,272	132,430,516
3 Rate Schedule 111/112/121/122*	7,235,724	9,623,229	9,371,405	7,900,750	6,542,916	4,336,302	2,513,926	1,823,608	1,913,923	2,041,963	2,332,210	5,036,710	60,672,666
4 <b>FIRM DEMAND THERMS</b>	<b>23,134,548</b>	<b>33,694,496</b>	<b>33,450,371</b>	<b>28,008,772</b>	<b>22,397,669</b>	<b>13,958,425</b>	<b>7,216,709</b>	<b>4,652,845</b>	<b>4,236,043</b>	<b>4,222,427</b>	<b>5,087,895</b>	<b>13,042,982</b>	<b>193,103,182</b>
5 Rate Schedule 131/132	122,891	140,461	139,894	125,168	100,412	70,075	44,856	34,993	37,014	27,247	32,017	77,596	952,624
6 <b>COMMODITY THERMS (SALES)</b>	<b>23,257,439</b>	<b>33,834,957</b>	<b>33,590,265</b>	<b>28,133,940</b>	<b>22,498,081</b>	<b>14,028,500</b>	<b>7,261,565</b>	<b>4,687,838</b>	<b>4,273,057</b>	<b>4,249,674</b>	<b>5,119,912</b>	<b>13,120,578</b>	<b>194,055,806</b>
7 Fuel	397,360	364,990	454,410	428,700	449,730	239,030	122,390	80,530	73,640	103,730	88,770	294,160	3,097,440
8 <b>TOTAL PURCHASE THERMS</b>	<b>23,654,799</b>	<b>34,199,947</b>	<b>34,044,675</b>	<b>28,562,640</b>	<b>22,947,811</b>	<b>14,267,530</b>	<b>7,383,955</b>	<b>4,768,368</b>	<b>4,346,697</b>	<b>4,353,404</b>	<b>5,208,682</b>	<b>13,414,738</b>	<b>197,153,246</b>
9													
10 <b>COMMODITY</b>													
Commodity Allocation (based on Calendar													
11 Volumes)	68.38%	68.61%	69.54%	69.38%	68.61%	67.96%	66.11%	64.81%	64.58%	64.49%	65.33%	68.08%	
12													
13 <b>Hedges</b>													
14 <b>Executed</b>													
15 AN* System Total Volumes (Th)	20,362,500	21,004,250	21,004,250	19,720,750	21,004,250	2,812,500	2,906,250	2,812,500	2,906,250	2,906,250	2,812,500	2,906,250	123,158,500
16 AN* System Total Dollars (\$)	\$ 3,733,524	\$ 3,845,573	\$ 3,845,573	\$ 3,621,474	\$ 3,845,573	\$ 312,103	\$ 322,507	\$ 312,103	\$ 322,507	\$ 322,507	\$ 312,103	\$ 322,507	\$ 21,118,054
17													
18 WA Volumes (Th)	13,923,878	14,411,016	14,606,355	13,682,256	14,411,016	1,911,375	1,921,322	1,822,781	1,876,856	1,874,241	1,837,406	1,978,575	84,257,077
19 WA Dollars (\$)	2,552,984	2,638,448	2,674,211	2,512,579	2,638,448	212,105	213,209	202,274	208,275	207,985	203,897	219,563	14,483,978
20 WACOG	\$ 0.18335	\$ 0.18309	\$ 0.18309	\$ 0.18364	\$ 0.18309	\$ 0.11097	\$ 0.11097	\$ 0.11097	\$ 0.11097	\$ 0.11097	\$ 0.11097	\$ 0.11097	\$ 0.171900
21													
22													
23 <b>Deferred Exchange Credits</b>													
24 AN* Deferred Exchange	\$ (375,000)	\$ (375,000)	\$ (375,000)	\$ (375,000)	\$ (375,000)	\$ (375,000)	\$ (375,000)	\$ (375,000)	\$ (375,000)	\$ (375,000)	\$ (375,000)	\$ (375,000)	(4,500,000)
25 WA Deferred Exchange	\$ (256,425)	\$ (257,288)	\$ (260,775)	\$ (260,175)	\$ (257,288)	\$ (254,850)	\$ (247,913)	\$ (243,038)	\$ (242,175)	\$ (241,838)	\$ (244,988)	\$ (255,300)	(3,022,053)
26													
27 <b>Price Forecast (per Dth)</b>													
28 30 Day average Price based on: 07-31-2019													
29 AECO													
30 Sumas													
31 Rockies													
32													
33 <b>Basin Weighting (1-year average actual)</b>													
34 AECO	76%	78%	76%	74%	86%	81%	98%	93%	100%	97%	100%	76%	93%
35 Sumas	0%	4%	1%	3%	5%	3%	1%	7%	0%	1%	0%	0%	2%
36 Rockies	24%	18%	23%	23%	9%	16%	1%	1%	0%	2%	0%	24%	5%
37													
38 Basin-Weighted Index Price	\$ 1.5448	\$ 1.9389	\$ 2.0061	\$ 1.9681	\$ 1.4720	\$ 1.1724	\$ 0.9586	\$ 0.9798	\$ 0.9520	\$ 0.9951	\$ 0.9970	\$ 1.3808	
39 Index Volumes	9,730,921	19,788,931	19,438,320	14,880,384	8,536,795	12,356,155	5,462,633	2,945,587	2,469,841	2,479,163	3,371,276	11,436,163	-
40 Index \$	\$ 1,503,233	\$ 3,836,876	\$ 3,899,521	\$ 2,928,608	\$ 1,256,616	\$ 1,448,636	\$ 523,648	\$ 288,609	\$ 235,129	\$ 246,702	\$ 336,116	\$ 1,579,105	\$ 18,082,799
41													
42													
43 <b>Embedded Charges</b>													
44 Variable Transportation	\$ 9,175	\$ 10,181	\$ 10,278	\$ 10,056	\$ 12,056	\$ 13,536	\$ 10,455	\$ 9,305	\$ 9,344	\$ 3,682	\$ 9,185	\$ 7,347	114,600
45													
46													
47 <b>TOTAL Commodity</b>	<b>\$ 3,808,967</b>	<b>\$ 6,228,217</b>	<b>\$ 6,323,235</b>	<b>\$ 5,191,068</b>	<b>\$ 3,649,832</b>	<b>\$ 1,419,427</b>	<b>\$ 499,399</b>	<b>\$ 257,150</b>	<b>\$ 210,573</b>	<b>\$ 216,531</b>	<b>\$ 304,210</b>	<b>\$ 1,550,715</b>	<b>\$ 29,659,324</b>

\*Includes load estimates for Fairchild

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)
Nov-19	13,923,878	\$ 2,552,984	9,730,921	\$ 1,503,233	23,654,799	\$ 4,056,217	\$ 9,175	\$ (256,425)	\$ 3,808,967
Dec-19	14,411,016	\$ 2,638,448	19,788,931	\$ 3,836,876	34,199,947	\$ 6,475,324	\$ 10,181	\$ (257,288)	\$ 6,228,217
Jan-20	14,606,355	\$ 2,674,211	19,438,320	\$ 3,899,521	34,044,675	\$ 6,573,732	\$ 10,278	\$ (260,775)	\$ 6,323,235
Feb-20	13,682,256	\$ 2,512,579	14,880,384	\$ 2,928,608	28,562,640	\$ 5,441,187	\$ 10,056	\$ (260,175)	\$ 5,191,068
Mar-20	14,411,016	\$ 2,638,448	8,536,795	\$ 1,256,616	22,947,811	\$ 3,895,064	\$ 12,056	\$ (257,288)	\$ 3,649,832
Apr-20	1,911,375	\$ 212,105	12,356,155	\$ 1,448,636	14,267,530	\$ 1,660,741	\$ 13,536	\$ (254,850)	\$ 1,419,427
May-20	1,921,322	\$ 213,209	5,462,633	\$ 523,648	7,383,955	\$ 736,857	\$ 10,455	\$ (247,913)	\$ 499,399
Jun-20	1,822,781	\$ 202,274	2,945,587	\$ 288,609	4,768,368	\$ 490,883	\$ 9,305	\$ (243,038)	\$ 257,150
Jul-20	1,876,856	\$ 208,275	2,469,841	\$ 235,129	4,346,697	\$ 443,404	\$ 9,344	\$ (242,175)	\$ 210,573
Aug-20	1,874,241	\$ 207,985	2,479,163	\$ 246,702	4,353,404	\$ 454,687	\$ 3,682	\$ (241,838)	\$ 216,531
Sep-20	1,837,406	\$ 203,897	3,371,276	\$ 336,116	5,208,682	\$ 540,013	\$ 9,185	\$ (244,988)	\$ 304,210
Oct-20	1,978,575	\$ 219,563	11,436,163	\$ 1,579,105	13,414,738	\$ 1,798,668	\$ 7,347	\$ (255,300)	\$ 1,550,715
<b>Average</b>	<b>84,257,077</b>	<b>\$ 14,483,978</b>	<b>112,896,169</b>	<b>\$ 18,082,799</b>	<b>197,153,246</b>	<b>\$ 32,566,777</b>	<b>\$ 114,600</b>	<b>\$ (3,022,053)</b>	<b>\$ 29,659,324</b>
		\$ 0.17190		\$ 0.1602		\$ 0.1652			
		42.7%		57.3%					

Sales Volumes (to customers)	WACOG
(j)	(k)
23,257,439	\$ 0.16377
33,834,957	\$ 0.18408
33,590,265	\$ 0.18825
28,133,940	\$ 0.18451
22,498,081	\$ 0.16223
14,028,500	\$ 0.10118
7,261,565	\$ 0.06877
4,687,838	\$ 0.05485
4,273,057	\$ 0.04928
4,249,674	\$ 0.05095
5,119,912	\$ 0.05942
13,120,578	\$ 0.11819
<b>194,055,806</b>	<b>\$ 0.15284</b>

RCF: 1.048730

Proposed Rate	
Proposed WACOG without RCF	\$ 0.15284
<b>Proposed WACOG with RCF</b>	<b>\$ 0.16029</b>

Current	
WACOG without RCF	\$ 0.17067
<b>WACOG with RCF</b>	<b>\$ 0.17899</b>

Avista Utilities  
 Demand Gas Cost Calculation  
 State of Washington

RCF 1.04873

Line	Volumes	Total	Schedule 101/102	Schedule 111/112/121/122	Schedule 131/132	Schedule 146
1	Total Washington Demand Costs	<u>\$18,147,445</u>				
2	Total Estimated Sales Volumes	229,789,612	132,430,516	60,672,666	952,624	35,733,806
3		100%	68.24%	31.27%	0.49%	
4						
5	Coincident Peak - Three Year Average (UG-170486)	1,427,015	1,054,338	372,677		
6		100%	73.88%	26.12%	0.00%	0%
7						
8	60 % Demand Portion (based on volumes)	\$10,888,467	\$ 7,417,122	\$ 3,398,790	\$ 53,259	\$ 19,296
9	40% Demand Portion (based on Coincident Peak)	\$7,258,978	\$ 5,362,933	\$ 1,896,045	\$ -	\$ -
	Total	\$18,147,445	\$12,780,055	\$5,294,835	\$53,259	\$19,296
10			70.42%	29.18%	0.29%	0.11%
11	<b>Calculation of Rate - Proposed</b>					
12	60 % Demand Portion (based on volumes)		\$ 0.05601	\$ 0.05602	\$ 0.05591	\$ 0.00054
13	40 % Demand Portion (based on Coincident Peak)		\$ 0.04050	\$ 0.03125	\$ -	\$ -
14	<b>Proposed Rate without Revenue Conversion</b>		\$ 0.09651	\$ 0.08727	\$ 0.05591	\$ 0.00054
15						
16						
17	60 % Demand Portion (based on volumes)		\$ 0.05874	\$ 0.05875	\$ 0.05863	\$ 0.00056
18	40 % Demand Portion (based on Coincident Peak)		\$ 0.04247	\$ 0.03277	\$ -	\$ -
19	<b>Proposed Rate with Revenue Conversion</b>		\$ 0.10121	\$ 0.09152	\$ 0.05863	\$ 0.00056

Avista Utilities  
 WA Gas Operations  
 Demand Cost Calculation (per Therm)

Line No.	Description	Estimated Demand Expense (AN)	Allocator	5 Day Peak Allocation Percentage	WA Allocation
1	Northwest Pipeline Corporation (NWP)	\$ 15,140,909	WA System Allocated	68.68%	\$ 10,398,776
2					
3	TC Energy - Gas Transmission Northwest	\$ 2,218,469	WA System Allocated	68.68%	\$ 1,523,645
4					
5	<b>Total Fixed Domestic Transportation Costs</b>	<b>17,359,378</b>			<b>\$ 11,922,421</b>
6					
7	TC Energy - AB (NOVA System)	\$ 5,045,230	WA System Allocated	68.68%	\$ 3,465,064
8					
9	TC Energy - BC (Foothills Pipe Line Ltd.)	\$ 2,781,509	WA System Allocated	68.68%	\$ 1,910,340
10					
11	Enbridge - Westcoast Energy Inc	\$ 1,237,070	WA System Allocated	68.68%	\$ 849,620
12					
13	<b>Total Fixed Canadian Transportation Costs</b>	<b>\$ 9,063,809</b>			<b>\$ 6,225,024</b>
14					
15	<b>Total Fixed Pipeline Charges</b>	<b>\$ 26,423,187</b>			<b>\$ 18,147,445</b>
16					
17	<b>Demand Costs</b>	<b>\$ 26,423,187</b>			<b>\$ 18,147,445</b>
18	Demand Volumes				193,103,182
19	<b>Demand Rate</b>			Check	\$ 0.09398



**AMORTIZATION RATE CALCULATION**

Schedule 101/102					Schedule 111/121				
Amortization &					Amortization &				
Sales (Therms)	Deferral	Interest 5.50%	Balance		Sales (Therms)	Deferral	Interest 5.50%	Balance	
<b>Balance June 30, 2019</b>			\$ 2,303,199		<b>Balance June 30, 2019</b>			\$ 1,798,781	
Jul-19	2,395,100	\$ (506,886)	\$ 9,395	\$ 1,805,708	Jul-19	1,815,710	\$ (90,644)	\$ 8,037	\$ 1,716,174
Aug-19	2,090,305	\$ (359,908)	\$ 7,451	\$ 1,453,251	Aug-19	1,944,555	\$ (390,123)	\$ 6,972	\$ 1,333,023
Sep-19	2,723,235	\$ (257,544)	\$ 6,071	\$ 1,201,778	Sep-19	2,152,896	\$ (254,641)	\$ 5,526	\$ 1,083,908
Oct-19	8,094,044	\$ (673,742)	\$ 3,964	\$ 532,000	Oct-19	4,476,292	\$ (475,019)	\$ 3,879	\$ 612,768
Beginning Balance		Amortization	\$ 532,000		Beginning Balance		Amortization	\$ 612,768	
Nov-19	15,898,824	\$ (63,913)	\$ 2,292	\$ 470,379	Nov-19	7,235,724	\$ (73,081)	\$ 2,641	\$ 542,328
Dec-19	24,071,267	\$ (96,766)	\$ 1,934	\$ 375,547	Dec-19	9,623,229	\$ (97,195)	\$ (223)	\$ 444,910
Jan-20	24,078,966	\$ (96,797)	\$ 1,499	\$ 280,249	Jan-20	9,371,405	\$ (94,651)	\$ 2,592	\$ 352,851
Feb-20	20,108,022	\$ (80,834)	\$ 1,099	\$ 200,514	Feb-20	7,900,750	\$ (79,798)	\$ 2,303	\$ 275,356
Mar-20	15,854,753	\$ (63,736)	\$ 773	\$ 137,551	Mar-20	6,542,916	\$ (66,083)	\$ 1,888	\$ 211,161
Apr-20	9,622,123	\$ (38,681)	\$ 542	\$ 99,412	Apr-20	4,336,302	\$ (43,797)	\$ 1,517	\$ 168,881
May-20	4,702,783	\$ (18,905)	\$ 412	\$ 80,919	May-20	2,513,926	\$ (25,391)	\$ 1,204	\$ 144,694
Jun-20	2,829,237	\$ (11,374)	\$ 345	\$ 69,890	Jun-20	1,823,608	\$ (18,418)	\$ 926	\$ 127,202
Jul-20	2,322,120	\$ (9,335)	\$ 299	\$ 60,854	Jul-20	1,913,923	\$ (19,331)	\$ 730	\$ 108,601
Aug-20	2,180,464	\$ (8,765)	\$ 259	\$ 52,348	Aug-20	2,041,963	\$ (20,624)	\$ 616	\$ 88,593
Sep-20	2,755,685	\$ (11,078)	\$ 215	\$ 41,485	Sep-20	2,332,210	\$ (23,555)	\$ 529	\$ 65,567
Oct-20	8,006,272	\$ (32,185)	\$ 116	\$ 9,416	Oct-20	5,036,710	\$ (50,871)	\$ 381	\$ 15,077
	<u>132,430,516</u>	<u>(532,369)</u>	<u>9,785</u>	<u>\$ 9,416</u>		<u>60,672,666</u>	<u>(612,795)</u>	<u>\$ 15,104</u>	<u>\$ 15,077</u>

**Rate Schedule 101, 102**

Amortization Rate	\$ 0.00402	532,000
Interest Rate	\$ 0.00007	9,785
Rate Before RCF	\$ 0.00409	541,785
Tariff Rate	\$ <b>0.00429</b>	

**Rate Schedule 111, 121**

Amortization Rate	\$ 0.01010	612,768
Interest Rate	\$ 0.00025	15,104
Rate Before RCF	\$ 0.01035	627,872
Tariff Rate	\$ <b>0.01085</b>	

**AVISTA UTILITIES**  
**Revenue Conversion Factor**  
**Washington - Electric System**  
**TWELVE MONTHS ENDED DECEMBER 31, 2016**  
**with Tax Reform**

Line No.	Description	Factor
1	<b>Revenues</b>	1.000000
	<b>Expense:</b>	
2	Uncollectibles	0.006183
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038282
5	Franchise Fees	0.000000
6	Total Expense	0.046465
7	Net Operating Income Before FIT	0.953535
8	Federal Income Tax @ 21%	<u>0.200198</u>
9	<b>REVENUE CONVERSION FACTOR</b>	<u><u>0.753337</u></u>
	REVENUE GROSS UP:	1/(1-.046465) 1.04873

Source: UE-170486