

AVISTA UTILITIES

2023 Washington PGA Filing

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ATTACHMENT “E”

Workpapers

September 1, 2023

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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	\$ (10,048,121)	\$ (3,674,151)	\$ (13,722,272)	\$ 208,751,061	-6.6%
Rate Schedule 111/112	\$ (4,562,277)	\$ 10,320,937	\$ 5,758,660	\$ 59,624,181	9.7%
Rate Schedule 131/132	\$ (183,135)	\$ -	\$ (183,135)	\$ 862,933	-21.2%
Rate Schedule 146/116	\$ -	\$ -	\$ -	\$ 3,489,738	0.0%
Rate Schedule 148	\$ -	\$ -	\$ -	\$ 1,350,427	0.0%
Total	\$ (14,793,533)	\$ 6,646,786	\$ (8,146,747)	\$ 274,078,340	-3.0%
	-5%	2%			

*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	\$0.10111	\$0.35373	\$0.45484	\$0.10573	\$0.36990	\$0.47563
Rate Schedule 111/112	\$0.09246	\$0.35373	\$0.44619	\$0.09669	\$0.36990	\$0.46659
Rate Schedule 131/132	\$0.05956	\$0.35373	\$0.41329	\$0.06228	\$0.36990	\$0.43218
Rate Schedule 146/126,116	\$0.00054	\$0.00000	\$0.00054	\$0.00056	\$0.00000	\$0.00056
Proposed						
Rate Schedule 101/102	\$0.09585	\$0.28838	\$0.38423	\$0.10023	\$0.30156	\$0.40179
Rate Schedule 111/112	\$0.08649	\$0.28838	\$0.37487	\$0.09044	\$0.30156	\$0.39200
Rate Schedule 131/132	\$0.05540	\$0.28838	\$0.34378	\$0.05793	\$0.30156	\$0.35949
Rate Schedule 146/126,116	\$0.00054	\$0.00000	\$0.00054	\$0.00056	\$0.00000	\$0.00056
Change						
Rate Schedule 101/102	(\$0.00526)	(\$0.06535)	(\$0.07061)	(\$0.00550)	(\$0.06834)	(\$0.07384)
Rate Schedule 111/112	(\$0.00597)	(\$0.06535)	(\$0.07132)	(\$0.00625)	(\$0.06834)	(\$0.07459)
Rate Schedule 131/132	(\$0.00416)	(\$0.06535)	(\$0.06951)	(\$0.00435)	(\$0.06834)	(\$0.07269)
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	136,079,642	\$ 14,387,701	\$ 50,335,860	\$ 64,723,560
Rate Schedule 111/112	61,164,730	\$ 5,914,018	\$ 22,624,834	\$ 28,538,851
Rate Schedule 131/132	2,519,395	\$ 156,908	\$ 931,924	\$ 1,088,832
Rate Schedule 146/126,116	32,071,739	\$ 17,960	\$ -	\$ 17,960
Total	231,835,506	\$ 20,476,587	\$ 73,892,618	\$ 94,369,203
Revenue at Proposed Rates				
Rate Schedule 101/102	136,079,642	\$ 13,639,263	\$ 41,036,177	\$ 54,675,439
Rate Schedule 111/112	61,164,730	\$ 5,531,738	\$ 18,444,836	\$ 23,976,574
Rate Schedule 131/132	2,519,395	\$ 145,949	\$ 759,749	\$ 905,697
Rate Schedule 146/126,116	32,071,739	\$ 17,960	\$ -	\$ 17,960
Total	231,835,506	\$ 20,476,587	\$ 73,892,618	\$ 79,575,670
Revenue Change				
Rate Schedule 101/102	136,079,642	\$ (748,438)	\$ (9,299,683)	\$ (10,048,121)
Rate Schedule 111/112	61,164,730	\$ (382,280)	\$ (4,179,998)	\$ (4,562,277)
Rate Schedule 131/132	2,519,395	\$ (10,959)	\$ (172,175)	\$ (183,135)
Rate Schedule 146/126,116	32,071,739	\$ -	\$ -	\$ -
Total	231,835,506	\$ (1,141,677)	\$ (13,651,856)	#####

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

Summary of Changes	Rate Schedule 155	
	Total Gas Cost Rate Without Revenue Sensitive Costs	Total Gas Cost Rate With Revenue Sensitive Costs
Present		
Rate Schedule 101/102	\$0.31642	\$0.33089
Rate Schedule 111	\$0.11290	\$0.11806
Rate Schedule 131	\$0.00000	\$0.00000
Rate Schedule 146	\$0.00000	\$0.00000
Proposed		
Rate Schedule 101/102	\$0.29060	\$0.30389
Rate Schedule 111	\$0.27426	\$0.28680
Rate Schedule 131	\$0.00000	\$0.00000
Rate Schedule 146	\$0.00000	\$0.00000
Change		
Rate Schedule 101/102	(\$0.02582)	(\$0.02700)
Rate Schedule 111	\$0.16136	\$0.16874
Rate Schedule 131	\$0.00000	\$0.00000
Rate Schedule 146	\$0.00000	\$0.00000

RCF

1.04572

Note: 112 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	136,079,642	\$ 45,027,393
Rate Schedule 111	61,164,730	\$ 7,221,108
Rate Schedule 131	2,519,395	\$ -
Rate Schedule 146	-	\$ -
Total	199,763,767	52,248,501
Revenue at Proposed Rates		
Rate Schedule 101/102	136,079,642	\$ 41,353,242
Rate Schedule 111	61,164,730	\$ 17,542,045
Rate Schedule 131	2,519,395	\$ -
Rate Schedule 146	-	\$ -
Total	199,763,767	58,895,287
Revenue Change		
Rate Schedule 101/102	136,079,642	\$ (3,674,151)
Rate Schedule 111	61,164,730	\$ 10,320,937
Rate Schedule 131	2,519,395	\$ -
Rate Schedule 146	-	\$ -
Total	199,763,767	6,646,786

CONFIDENTIAL per WAC 480-07-160

Shaded information is designated as confidential per WAC 480-07-160

**STATE OF WASHINGTON
ANNUAL PGA FILING**

*AN -- Allocated North sum of Washington + Idaho

Line
No.

VOLUME FORECAST													
	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Total
1 Demand Forecast													
2 Rate Schedule 101/102	16,896,725	25,318,761	22,936,252	20,105,499	15,455,535	9,694,274	5,183,904	3,240,672	2,340,441	2,489,737	3,519,545	8,898,297	136,079,642
3 Rate Schedule 111/112	7,774,201	9,866,699	9,002,635	7,900,560	6,407,192	4,392,730	2,692,002	2,078,905	1,745,092	1,807,011	2,398,984	5,098,719	61,164,730
4 FIRM DEMAND THERMS	24,670,926	35,185,460	31,938,887	28,006,059	21,862,727	14,087,004	7,875,906	5,319,577	4,085,533	4,296,748	5,918,529	13,997,016	197,244,372
5 Rate Schedule 131/132	347,671	347,633	329,888	276,792	239,018	179,545	120,676	105,779	101,514	99,031	120,810	251,038	2,519,395
6 COMMODITY THERMS (SALES)	25,018,597	35,533,093	32,268,775	28,282,851	22,101,745	14,266,549	7,996,582	5,425,356	4,187,047	4,395,779	6,039,339	14,248,054	199,763,767
7 Fuel	269,900	289,520	287,560	263,420	273,910	155,370	153,730	139,450	130,230	123,470	127,850	145,380	2,359,790
8 TOTAL PURCHASE THERMS	25,288,497	35,822,613	32,556,335	28,546,271	22,375,655	14,421,919	8,150,312	5,564,806	4,317,277	4,519,249	6,167,189	14,393,434	202,123,557
9													
COMMODITY													
	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Total
Commodity Allocation (based on Calendar													
11 Volumes)	66.90%	68.26%	67.80%	68.76%	67.34%	66.02%	65.17%	63.25%	63.08%	63.53%	65.38%	65.84%	
12													
13 Hedges													
14 Executed													
15 AN* System Total Volumes (Th)	26,437,500	37,200,000	31,387,500	27,187,500	22,087,500	4,500,000	4,650,000	4,500,000	4,650,000	4,650,000	4,500,000	4,650,000	176,400,000
16 AN* System Total Dollars (\$)	\$ 9,738,197	\$ 13,388,629	\$ 12,733,153	\$ 10,472,081	\$ 8,291,822	\$ 4,147,050	\$ 4,464,285	\$ 4,417,050	\$ 4,464,285	\$ 4,464,285	\$ 4,417,050	\$ 4,464,285	\$ 64,732,172
17													
18 WA Volumes (Th)	17,686,688	25,392,720	21,280,725	18,694,125	14,873,723	2,970,900	3,030,405	2,846,250	2,933,220	2,954,145	2,942,100	3,061,560	118,666,561
19 WA Dollars (\$)	6,514,854	9,139,078	8,633,078	7,200,603	5,583,713	935,536	954,275	896,284	923,671	930,260	926,467	964,085	43,601,904
20 WACOG	\$ 0.36835	\$ 0.35991	\$ 0.40568	\$ 0.38518	\$ 0.37541	\$ 0.31490	\$ 0.31490	\$ 0.31490	\$ 0.31490	\$ 0.31490	\$ 0.31490	\$ 0.31490	\$ 0.367430
21													
22 Storage													
23 AN Storage Inventory Balance (Th) on: 7.31.23	71,812,590												
24 AN Weighted Average Storage WACOG on: 7.3:	\$ 0.20090												
25 Forecasted Withdrawal Volumes (DTh)	11,130,951	15,080,644	15,080,644	12,208,140	11,130,951	7,181,260	-	-	-	-	-	-	71,812,590
26 ID Commodity Allocation	66.90%	68.26%	67.80%	68.76%	67.34%	66.02%	65.17%	63.25%	63.08%	63.53%	65.38%	65.84%	
27 ID Volumes (Dth)	7,446,606	10,294,048	10,224,677	8,394,317	7,495,582	4,741,068	-	-	-	-	-	-	\$ 48,596,298
28 Dollars (\$)	\$ 1,496,023	\$ 2,068,074	\$ 2,054,138	\$ 1,686,418	\$ 1,505,862	\$ 952,481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,762,996
29													
30 Deferred Exchange Credits													
31 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)
32 WA Deferred Exchange	\$ (313,594)	\$ (319,969)	\$ (317,813)	\$ (322,313)	\$ (315,656)	\$ (309,469)	\$ (305,484)	\$ (296,484)	\$ (295,688)	\$ (297,797)	\$ (306,469)	\$ (308,625)	\$ (3,709,361)
33													
Price Forecast (per Dth)													
	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	
35 30 day Average Pricing as of 7/31/23													
36 AECO													
37 Sumas													
38 Rockies													
39													
40 Basin Weighting													
41 AECO													
42 Sumas													
43 Rockies													
44													
45 Basin-Weighted Index Price	\$ 2.2430	\$ 2.5660	\$ 2.6400	\$ 2.6150	\$ 2.4180	\$ 2.2530	\$ 2.1520	\$ 2.0830	\$ 2.0510	\$ 2.0790	\$ 2.1490	\$ 2.3110	
46 Index Volumes	155,203	135,845	1,050,933	1,457,829	6,350	6,709,951	5,119,907	2,718,556	1,384,057	1,565,104	3,225,089	11,331,874	34,860,698
47 Index \$	\$ 34,812	\$ 34,858	\$ 277,446	\$ 381,222	\$ 1,535	\$ 1,511,752	\$ 1,101,804	\$ 566,275	\$ 283,870	\$ 325,385	\$ 693,072	\$ 2,618,796	\$ 7,830,827
48													
49 Embedded Charges													
50 Variable Transportation	\$ 9,577	\$ 12,614	\$ 13,899	\$ 11,521	\$ 10,010	\$ 12,724	\$ 10,528	\$ 9,468	\$ 9,363	\$ 9,347	\$ 5,047	\$ 8,352	122,450
51													
52 TOTAL Commodity	\$ 7,741,672	\$ 10,934,655	\$ 10,660,748	\$ 8,957,451	\$ 6,785,464	\$ 3,103,024	\$ 1,761,123	\$ 1,175,543	\$ 921,216	\$ 967,195	\$ 1,318,117	\$ 3,282,608	\$ 57,608,816

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

	Executed Hedges		Storage Cost		Index Cost		Total Cost to Serve Average Load (including fuel)		Variable Charges	Deferred Exchange	Total Estimated Commodity Costs	Sales Volumes (to customers)	WACOG
	Volumes (a)	Dollars (b)	Volumes (c)	Dollars (d)	Volumes (e)	Dollars (f)	Volumes (a) + (c) + (e) = (g)	Dollars (b) + (d) + (f) = (h)	Dollars (i)	Dollars (j)	Dollars (k)	(l)	(m)
Nov-23	17,686,688	\$ 6,514,854	7,446,606	\$ 1,496,023	155,203	\$ 34,812	25,288,497	\$ 8,045,689	\$ 9,577	\$ (313,594)	\$ 7,741,672	25,018,597	\$ 0.30944
Dec-23	25,392,720	\$ 9,139,078	10,294,048	\$ 2,068,074	135,845	\$ 34,858	35,822,613	\$ 11,242,010	\$ 12,614	\$ (319,969)	\$ 10,934,655	35,533,093	\$ 0.30773
Jan-24	21,280,725	\$ 8,633,078	10,224,677	\$ 2,054,138	1,050,933	\$ 277,446	32,556,335	\$ 10,964,662	\$ 13,899	\$ (317,813)	\$ 10,660,748	32,268,775	\$ 0.33037
Feb-24	18,694,125	\$ 7,200,603	8,394,317	\$ 1,686,418	1,457,829	\$ 381,222	28,546,271	\$ 9,268,243	\$ 11,521	\$ (322,313)	\$ 8,957,451	28,282,851	\$ 0.31671
Mar-24	14,873,723	\$ 5,583,713	7,495,582	\$ 1,505,862	6,350	\$ 1,535	22,375,655	\$ 7,091,110	\$ 10,010	\$ (315,656)	\$ 6,785,464	22,101,745	\$ 0.30701
Apr-24	2,970,900	\$ 935,536	4,741,068	\$ 952,481	6,709,951	\$ 1,511,752	14,421,919	\$ 3,399,769	\$ 12,724	\$ (309,469)	\$ 3,103,024	14,266,549	\$ 0.21750
May-24	3,030,405	\$ 954,275	0	\$ -	5,119,907	\$ 1,101,804	8,150,312	\$ 2,056,079	\$ 10,528	\$ (305,484)	\$ 1,761,123	7,996,582	\$ 0.22023
Jun-24	2,846,250	\$ 896,284	0	\$ -	2,718,556	\$ 566,275	5,564,806	\$ 1,462,559	\$ 9,468	\$ (296,484)	\$ 1,175,543	5,425,356	\$ 0.21668
Jul-24	2,933,220	\$ 923,671	0	\$ -	1,384,057	\$ 283,870	4,317,277	\$ 1,207,541	\$ 9,363	\$ (295,688)	\$ 921,216	4,187,047	\$ 0.22002
Aug-24	2,954,145	\$ 930,260	0	\$ -	1,565,104	\$ 325,385	4,519,249	\$ 1,255,645	\$ 9,347	\$ (297,797)	\$ 967,195	4,395,779	\$ 0.22003
Sep-24	2,942,100	\$ 926,467	0	\$ -	3,225,089	\$ 693,072	6,167,189	\$ 1,619,539	\$ 5,047	\$ (306,469)	\$ 1,318,117	6,039,339	\$ 0.21826
Oct-24	3,061,560	\$ 964,085	0	\$ -	11,331,874	\$ 2,618,796	14,393,434	\$ 3,582,881	\$ 8,352	\$ (308,625)	\$ 3,282,608	14,248,054	\$ 0.23039
118,666,561	\$ 43,601,904	48,596,298	\$ 9,762,996	34,860,698	\$ 7,830,827	202,123,557	\$ 61,195,727	\$ 122,450	\$ (3,709,361)	\$ 57,608,816	199,763,767	\$ 0.28838	
Average	-	\$ 0.36743	-	\$ 0.20090	-	\$ 0.2246	-	\$ 0.3028	-	-	-	-	-
		59%		24%		17%							

RCF: 1.045720

Proposed Rate		
Proposed WACOG without RCF	\$	0.28838
Proposed WACOG with RCF	\$	0.30156

Current		
WACOG without RCF	\$	0.35373
WACOG with RCF	\$	0.36990

Avista Utilities
 Demand Gas Cost Calculation
 State of Washington

RCF 1.04572

	Total	Schedule 101/102	Schedule 111/112/121/122	Schedule 131/132	Schedule 146
Line Volumes					
1 Total Washington Demand Costs	<u>\$18,490,104</u>				
2 Total Estimated Sales Volumes	231,835,506	136,079,642	61,164,730	2,519,395	32,071,739
3	100%	68.12%	30.62%	1.26%	
4					
5 Coincident Peak (UG-220054)	1,389,056	1,032,421	356,635		
6	100%	74.33%	25.67%	0%	0%
7					
8 60 % Demand Portion (based on volumes)	\$11,094,062	\$ 7,545,477	\$ 3,391,699	\$ 139,567	\$ 17,319
9 40% Demand Portion (based on Coincident Peak)	\$7,396,042	\$ 5,497,478	\$ 1,898,564	\$ -	\$ -
Total	\$18,490,104	\$13,042,955	\$5,290,263	\$139,567	\$17,319
10		70.54%	28.61%	0.75%	0.09%
11 Calculation of Rate - Proposed					
12 60 % Demand Portion (based on volumes)		\$ 0.05545	\$ 0.05545	\$ 0.05540	\$ 0.00054
13 40 % Demand Portion (based on Coincident Peak)		\$ 0.04040	\$ 0.03104	\$ -	\$ -
14 Proposed Rate without Revenue Conversion		\$ 0.09585	\$ 0.08649	\$ 0.05540	\$ 0.00054
15					
16					
17 60 % Demand Portion (based on volumes)		\$ 0.05799	\$ 0.05799	\$ 0.05793	\$ 0.00056
18 40 % Demand Portion (based on Coincident Peak)		\$ 0.04225	\$ 0.03246	\$ -	\$ -
19 Proposed Rate with Revenue Conversion		\$ 0.10023	\$ 0.09044	\$ 0.05793	\$ 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)	\$ 14,815,506	WA System Allocated	68.04%	\$ 10,080,470
2					
3	TC Energy - Gas Transmission Northwest	\$ 2,181,483	WA System Allocated	68.04%	\$ 1,484,281
4					
5	Total Fixed Domestic Transportation Costs	16,996,989			\$ 11,564,751
6					
7	TC Energy - AB (NOVA System)	\$ 6,076,368	WA System Allocated	68.04%	\$ 4,134,361
8					
9	TC Energy - BC (Foothills Pipe Line Ltd.)	\$ 2,601,528	WA System Allocated	68.04%	\$ 1,770,080
10					
11	Enbridge - Westcoast Energy Inc	\$ 1,500,458	WA System Allocated	68.04%	\$ 1,020,912
12					
13	Total Fixed Canadian Transportation Costs	\$ 10,178,354			\$ 6,925,353
14					
15	Total Fixed Pipeline Charges	\$ 27,175,343			\$ 18,490,104
16					
17	Demand Costs	\$ 27,175,343			\$ 18,490,104
18	Demand Volumes				197,244,372
19	Demand Rate			Check	\$ 0.09374

Avista Utilities
State of Washington
Schedule 155 - Temporary Refunds/Charges

	Amortization Acct 191000 Balance At 7/31/23	Projected Amortization & Interest Activity 8/1/2023 - 10/31/2023	Current Deferrals (Acct 191010) At 7/31/23	Total For Amortization Effective 11/01/2023
Rate Schedule 112	\$ -		\$ 91,098.13	
Rate Schedule 132	\$ -		\$ 547,311.81	
Subtotal Large Customers			\$ 638,409.94	
Schedule 101 & 102	\$ 4,164,850	\$ (4,826,287)	\$ 39,132,129	\$ 38,470,692
Schedule 111	\$ 186,227	\$ (1,045,201)	\$ 17,126,582	\$ 16,267,608
Schedule 131	\$ -		\$ -	\$ -
Schedule 146			\$ -	\$ -
Subtal All other Customers	\$ 4,351,077	\$ (5,871,488)	\$ 56,258,711	\$ 54,738,300
Total	4,351,077	(5,871,488)	56,897,121	54,738,300

*Large customer deferrals will be paid out or billed in November based on actual balance as of October 31, 2023.

AMORTIZATION RATE CALCULATION

Schedule 101/102					Schedule 111				
Amortization &					Amortization &				
Sales (Therms)	Deferral	Interest	Balance		Sales (Therms)	Deferral	Interest	Balance	
		8.02%					8.02%		
Beginning Balance			\$ 38,470,692		Beginning Balance			\$ 16,267,608	
Nov-22	16,896,725	\$ (4,776,825)	\$ 241,150	\$ 33,935,017	Nov-22	7,774,201	\$ (2,067,657)	\$ 101,812	\$ 14,301,763
Dec-22	25,318,761	\$ (7,157,796)	\$ 202,880	\$ 26,980,101	Dec-22	9,866,699	\$ (2,624,185)	\$ 86,814	\$ 11,764,392
Jan-23	22,936,252	\$ (6,484,243)	\$ 158,649	\$ 20,654,507	Jan-23	9,002,635	\$ (2,394,376)	\$ 70,624	\$ 9,440,640
Feb-23	20,105,499	\$ (5,683,969)	\$ 119,047	\$ 15,089,585	Feb-23	7,900,560	\$ (2,101,263)	\$ 56,073	\$ 7,395,450
Mar-23	15,455,535	\$ (4,369,391)	\$ 86,248	\$ 10,806,442	Mar-23	6,407,192	\$ (1,704,082)	\$ 43,732	\$ 5,735,100
Apr-23	9,694,274	\$ (2,740,641)	\$ 63,065	\$ 8,128,866	Apr-23	4,392,730	\$ (1,168,307)	\$ 34,425	\$ 4,601,218
May-23	5,183,904	\$ (1,465,527)	\$ 49,431	\$ 6,712,770	May-23	2,692,002	\$ (715,975)	\$ 28,359	\$ 3,913,602
Jun-23	3,240,672	\$ (916,161)	\$ 41,802	\$ 5,838,411	Jun-23	2,078,905	\$ (552,914)	\$ 24,308	\$ 3,384,996
Jul-23	2,340,441	\$ (661,659)	\$ 36,809	\$ 5,213,561	Jul-23	1,745,092	\$ (464,131)	\$ 21,072	\$ 2,941,937
Aug-23	2,489,737	\$ (703,867)	\$ 32,492	\$ 4,542,186	Aug-23	1,807,011	\$ (480,600)	\$ 18,056	\$ 2,479,393
Sep-23	3,519,545	\$ (995,001)	\$ 27,032	\$ 3,574,217	Sep-23	2,398,984	\$ (638,043)	\$ 14,438	\$ 1,855,788
Oct-23	8,898,297	\$ (2,515,612)	\$ 15,481	\$ 1,074,086	Oct-23	5,098,719	\$ (1,356,075)	\$ 7,871	\$ 507,584
	136,079,642	(38,470,692)	1,074,086	\$ 1,074,086		61,164,730	(16,267,608)	507,584	\$ 507,584

Rate Schedule 101, 102				Rate Schedule 111			
Amortization Rate	\$	0.28271	38,470,692	Amortization Rate	\$	0.26596	16,267,608
Interest Rate	\$	0.00789	1,074,086	Interest Rate	\$	0.00830	507,584
Rate Before RCF	\$	0.29060	39,544,778	Rate Before RCF	\$	0.27426	16,775,192
Tariff Rate	\$	0.30389		Tariff Rate	\$	0.28680	

AVISTA UTILITIES
Revenue Conversion Factor
Washington - Natural Gas System
TWELVE MONTHS ENDED SEPTEMBER 30, 2021

Line No.	Description	Factor
1	Revenues	1.000000
	Expense:	
2	Uncollectibles	0.003326
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038392
5	Franchise Fees	0.000000
6	Total Expense	0.043718
7	Net Operating Income Before FIT	0.956282
8	Federal Income Tax @ 21%	<u>0.200819</u>
9	REVENUE CONVERSION FACTOR	<u><u>0.755463</u></u>
	REVENUE GROSS UP:	1/(1-.043718) 1.04572

2022 GRC Conversion Factor (UG-220054)