# AVISTA UTILITIES

2025 Washington PGA Filing

CONFIDENTIAL per WAC 480-07-160
Input Tab, Page 5

ATTACHMENT “E”

Workpapers

August 29, 2025

**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 | $ (3,412,567) | $ (9,348,912) | $ (12,761,479) | $ 205,001,226 | -6.2% |
| Rate Schedule 111/112 | $ (669,682) | $ (3,684,711) | $ (4,354,393) | $ 63,813,292 | -6.8% |
| Rate Schedule 131/132 | $ (70,268) | $ - | $ (70,268) | $ 2,029,182 | -3.5% |
| Rate Schedule 146/116 | $ - | $ - | $ - | $ 7,329,118 | 0.0% |
| Rate Schedule 148 | $ - | $ - | $ - | $ 2,346,000 | 0.0% |
| Total | $ (4,152,517) | $ (13,033,623) | $ (17,186,140) | $ 280,518,818 | -6.1% |
| | -1% | -5% | | | |

*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 | | | Rate Schedule 150 – With Revenue Sensitive Costs | | |
|---|---|---|---|---|---|---|
| | Demand | Commodity | Total Gas Cost Rate | Demand | Commodity | Total Gas Cost Rate |
| **Present** | | | | | | |
| Rate Schedule 101 | $0.09198 | $0.22743 | $0.31941 | $0.09619 | $0.23783 | $0.33402 |
| Rate Schedule 111/112 | $0.08112 | $0.22743 | $0.30855 | $0.08483 | $0.23783 | $0.32266 |
| Rate Schedule 131/132 | $0.05265 | $0.22743 | $0.28008 | $0.05506 | $0.23783 | $0.29289 |
| Rate Schedule 146/116 | $0.00054 | $0.00000 | $0.00054 | $0.00056 | $0.00000 | $0.00056 |
| **Proposed** | | | | | | |
| Rate Schedule 101 | $0.09673 | $0.19710 | $0.29383 | $0.10153 | $0.20688 | $0.30841 |
| Rate Schedule 111/112 | $0.10156 | $0.19710 | $0.29866 | $0.10660 | $0.20688 | $0.31348 |
| Rate Schedule 131/132 | $0.05885 | $0.19710 | $0.25595 | $0.06177 | $0.20688 | $0.26865 |
| Rate Schedule 146/116 | $0.00054 | $0.00000 | $0.00054 | $0.00056 | $0.00000 | $0.00056 |
| **Change** | | | | | | |
| Rate Schedule 101 | $0.00475 | ($0.03033) | ($0.02558) | $0.00534 | ($0.03095) | ($0.02561) |
| Rate Schedule 111/112 | $0.02044 | ($0.03033) | ($0.00989) | $0.02177 | ($0.03095) | ($0.00918) |
| Rate Schedule 131/132 | $0.00620 | ($0.03033) | ($0.02413) | $0.00671 | ($0.03095) | ($0.02424) |
| Rate Schedule 146/116 | $0.00000 | $0.00000 | $0.00000 | $0.00000 | $0.00000 | $0.00000 |

| Revenue Change | Volume | Demand | Commodity | Total |
|---|---|---|---|---|
| **Revenue at Present Rates** | | | | |
| Rate Schedule 101 | 133,251,319 | $ 12,817,444 | $ 31,691,161 | $ 44,508,606 |
| Rate Schedule 111/112 | 72,950,122 | $ 6,188,359 | $ 17,349,728 | $ 23,538,086 |
| Rate Schedule 131/132 | 2,898,841 | $ 159,610 | $ 689,431 | $ 849,042 |
| Rate Schedule 146/116 | 32,113,368 | $ 17,983 | $ - | $ 17,983 |
| **Total** | **241,213,650** | $ 19,183,396 | $ 49,730,320 | **$ 68,913,717** |
| **Revenue at Proposed Rates** | | | | |
| Rate Schedule 101 | 133,251,319 | $ 13,529,006 | $ 27,567,033 | $ 41,096,039 |
| Rate Schedule 111/112 | 72,950,122 | $ 7,776,483 | $ 15,091,921 | $ 22,868,404 |
| Rate Schedule 131/132 | 2,898,841 | $ 179,061 | $ 599,712 | $ 778,774 |
| Rate Schedule 146/116 | 32,113,368 | $ 17,983 | $ - | $ 17,983 |
| **Total** | **241,213,650** | $ 19,183,396 | $ 49,730,320 | **$ 64,761,200** |
| **Revenue Change** | | | | |
| Rate Schedule 101 | 133,251,319 | $ 711,562 | $ (4,124,128) | $ (3,412,567) |
| Rate Schedule 111/112 | 72,950,122 | $ 1,588,124 | $ (2,257,807) | $ (669,682) |
| Rate Schedule 131/132 | 2,898,841 | $ 19,451 | $ (89,719) | $ (70,268) |
| Rate Schedule 146/116 | 32,113,368 | $ - | $ - | $ - |
| **Total** | **241,213,650** | $ 2,319,137 | $ (6,471,654) | **$ (4,152,517)** |

**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 | $0.00284 | $0.00297 |
| Rate Schedule 111 | ($0.00189) | ($0.00198) |
| Rate Schedule 131 | $0.00000 | $0.00000 |
| Rate Schedule 146 | $0.00000 | $0.00000 |
| **Proposed** | | |
| Rate Schedule 101 | ($0.06401) | ($0.06719) |
| Rate Schedule 111 | ($0.05001) | ($0.05249) |
| Rate Schedule 131 | $0.00000 | $0.00000 |
| Rate Schedule 146 | $0.00000 | $0.00000 |
| **Change** | | |
| Rate Schedule 101 | ($0.06685) | ($0.07016) |
| Rate Schedule 111 | ($0.04812) | ($0.05051) |
| Rate Schedule 131 | $0.00000 | $0.00000 |
| Rate Schedule 146 | $0.00000 | $0.00000 |

| Revenue Change | | |
|---|---|---|
| **Revenue at Present Rates** | | |
| | Volume | Revenue |
| Rate Schedule 101 | 133,251,319 | $ 395,756 |
| Rate Schedule 111 | 72,950,122 | $ (144,441) |
| Rate Schedule 131 | 2,898,841 | $ - |
| Rate Schedule 146 | - | $ - |
| **Total** | **209,100,282** | **251,315** |
| **Revenue at Proposed Rates** | | |
| Rate Schedule 101 | 133,251,319 | $ (8,953,156) |
| Rate Schedule 111 | 72,950,122 | $ (3,829,152) |
| Rate Schedule 131 | 2,898,841 | $ - |
| Rate Schedule 146 | - | $ - |
| **Total** | **209,100,282** | **(12,782,308)** |
| **Revenue Change** | | |
| Rate Schedule 101 | 133,251,319 | $ (9,348,912) |
| Rate Schedule 111 | 72,950,122 | $ (3,684,711) |
| Rate Schedule 131 | 2,898,841 | $ - |
| Rate Schedule 146 | - | $ - |
| **Total** | **209,100,282** | **(13,033,623)** |

RCF 1.04963

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.

**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. | | Nov-25 | Dec-25 | Jan-26 | Feb-26 | Mar-26 | Apr-26 | May-26 | Jun-26 | Jul-26 | Aug-26 | Sep-26 | Oct-26 | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **VOLUME FORECAST** | | | | | | | | | | | | | |
| 1 | **Demand Forecast** | **Nov-25** | **Dec-25** | **Jan-26** | **Feb-26** | **Mar-26** | **Apr-26** | **May-26** | **Jun-26** | **Jul-26** | **Aug-26** | **Sep-26** | **Oct-26** | Total |
| 2 | Rate Schedule 101/102 | 17,997,935 | 23,622,575 | 22,776,937 | 18,893,849 | 14,915,590 | 9,611,996 | 4,896,780 | 3,362,994 | 2,444,678 | 2,383,614 | 3,333,663 | 9,010,708 | 133,251,319 |
| 3 | Rate Schedule 111/112 | 9,735,361 | 11,618,813 | 10,740,727 | 9,577,426 | 7,684,784 | 5,220,714 | 3,102,929 | 2,414,357 | 1,970,247 | 2,053,016 | 2,774,643 | 6,057,105 | 72,950,122 |
| 4 | **FIRM DEMAND THERMS** | **27,733,296** | **35,241,388** | **33,517,664** | **28,471,275** | **22,600,374** | **14,832,710** | **7,999,709** | **5,777,351** | **4,414,925** | **4,436,630** | **6,108,306** | **15,067,813** | **206,201,441** |
| 5 | Rate Schedule 131/132 | 306,400 | 441,240 | 347,780 | 312,904 | 296,225 | 178,661 | 140,194 | 142,638 | 134,045 | 154,595 | 179,351 | 264,808 | 2,898,841 |
| 6 | **COMMODITY THERMS (SALES)** | **28,039,696** | **35,682,628** | **33,865,444** | **28,784,179** | **22,896,599** | **15,011,371** | **8,139,903** | **5,919,989** | **4,548,970** | **4,591,225** | **6,287,657** | **15,332,621** | **209,100,282** |
| 7 | Fuel | 285,240 | 279,380 | 277,220 | 261,900 | 263,770 | 155,270 | 152,210 | 140,370 | 132,100 | 127,390 | 127,940 | 144,530 | 2,347,320 |
| 8 | **TOTAL PURCHASE THERMS** | **28,324,936** | **35,962,008** | **34,142,664** | **29,046,079** | **23,160,369** | **15,166,641** | **8,292,113** | **6,060,359** | **4,681,070** | **4,718,615** | **6,415,597** | **15,477,151** | **211,447,602** |
| 9 | | | | | | | | | | | | | | |
| 10 | **COMMODITY** | **Nov-25** | **Dec-25** | **Jan-26** | **Feb-26** | **Mar-26** | **Apr-26** | **May-26** | **Jun-26** | **Jul-26** | **Aug-26** | **Sep-26** | **Oct-26** | Total |
| 11 | Commodity Allocation (based on Calendar Volumes) | 67.74% | 67.70% | 67.18% | 67.53% | 66.61% | 65.98% | 64.52% | 63.67% | 63.98% | 65.55% | 65.43% | 65.45% | |
| 12 | | | | | | | | | | | | | | |
| 13 | **Hedges** | | | | | | | | | | | | | |
| 14 | **Executed** | | | | | | | | | | | | | |
| 15 | AN* System Total Volumes (Th) | 24,750,000 | 26,737,500 | 26,737,500 | 24,150,000 | 20,925,000 | 5,062,500 | 5,231,250 | 5,062,500 | 5,231,250 | 5,231,250 | 5,062,500 | 5,231,250 | 159,412,500 |
| 16 | AN* System Total Dollars ($) | $ 7,131,853 | $ 7,669,390 | $ 7,676,482 | $ 6,942,784 | $ 6,173,950 | $ 1,135,969 | $ 1,173,834 | $ 1,135,969 | $ 1,173,834 | $ 1,173,834 | $ 1,135,969 | $ 1,173,834 | $ 43,697,702 |
| 17 | | | | | | | | | | | | | | |
| 18 | WA Volumes (Th) | 16,765,650 | 18,101,288 | 17,962,253 | 16,308,495 | 13,938,143 | 3,340,238 | 3,375,203 | 3,223,294 | 3,346,954 | 3,429,084 | 3,312,394 | 3,423,853 | 106,526,849 |
| 19 | WA Dollars ($) | 4,831,117 | 5,192,177 | 5,157,061 | 4,688,462 | 4,112,468 | 749,512 | 757,358 | 723,271 | 751,019 | 769,448 | 743,265 | 768,274 | 29,243,432 |
| 20 | WACOG | $ 0.28816 | $ 0.28684 | $ 0.28711 | $ 0.28749 | $ 0.29505 | $ 0.22439 | $ 0.22439 | $ 0.22439 | $ 0.22439 | $ 0.22439 | $ 0.22439 | $ 0.22439 | $ 0.274520 |
| 21 | | | | | | | | | | | | | | |
| 22 | **Storage** | | | | | | | | | | | | | |
| 23 | AN Storage Inventory Balance (Th) on: 6.30.24 | 54,340,230 | | | | | | | | | | | | |
| 24 | AN Weighted Average Storage WACOG on: 6.3 | $ 0.11020 | | | | | | | | | | | | |
| 25 | Forecasted Withdrawal Volumes (DTh) | 9,237,839 | 10,868,046 | 10,868,046 | 9,237,839 | 10,868,046 | 3,260,414 | - | - | - | - | - | - | 54,340,230 |
| 26 | WA Commodity Allocation | 67.74% | 67.70% | 67.18% | 67.53% | 66.61% | 65.98% | 64.52% | 63.67% | 63.98% | 65.55% | 65.43% | 65.45% | |
| 27 | WA Volumes (Dth) | 6,257,712 | 7,357,667 | 7,301,153 | 6,238,313 | 7,239,205 | 2,151,221 | - | - | - | - | - | - | $ 36,545,271 |
| 28 | Dollars ($) | $ 689,600 | $ 810,815 | $ 804,587 | $ 687,462 | $ 797,760 | $ 237,065 | $ - | $ - | $ - | $ - | $ - | $ - | $ 4,027,289 |
| 29 | | | | | | | | | | | | | | |
| 30 | **Deferred Exchange Credits** | | | | | | | | | | | | | |
| 31 | AN* Deferred Exchange | $ (906,250) | $ (906,250) | $ (906,250) | $ (906,250) | $ (906,250) | $ (906,250) | $ (906,250) | $ (906,250) | $ (906,250) | $ (906,250) | $ (906,250) | $ (906,250) | $ (10,875,000) |
| 32 | WA Deferred Exchange | $ (613,894) | $ (613,531) | $ (608,819) | $ (611,991) | $ (603,653) | $ (597,944) | $ (584,713) | $ (577,009) | $ (579,819) | $ (594,047) | $ (592,959) | $ (593,141) | $ (7,171,520) |
| 33 | | | | | | | | | | | | | | |
| 34 | **Price Forecast (per Dth)** | **Nov-25** | **Dec-25** | **Jan-26** | **Feb-26** | **Mar-26** | **Apr-26** | **May-26** | **Jun-26** | **Jul-26** | **Aug-26** | **Sep-26** | **Oct-26** | |
| 35 | 30 day Average Pricing as of 7/31/25 | | | | | | | | | | | | | |
| 36 | AECO | | | | | | | | | | | | | |
| 37 | Sumas | | | | | | | | | | | | | |
| 38 | Rockies | | | | | | | | | | | | | |
| 39 | | | | | | | | | | | | | | |
| 40 | **Basin Weighting** | | | | | | | | | | | | | |
| 41 | AECO | | | | | | | | | | | | | |
| 42 | Sumas | | | | | | | | | | | | | |
| 43 | Rockies | | | | | | | | | | | | | |
| 44 | | | | | | | | | | | | | | |
| 45 | Basin-Weighted Index Price | $ 1.9340 | $ 2.3550 | $ 2.4500 | $ 2.4720 | $ 2.1770 | $ 1.9810 | $ 1.8930 | $ 1.9260 | $ 1.9760 | $ 1.9820 | $ 1.9810 | $ 2.1870 | |
| 46 | Index Volumes | 5,301,574 | 10,503,053 | 8,879,258 | 6,499,271 | 1,983,021 | 9,675,182 | 4,916,910 | 2,837,065 | 1,334,116 | 1,289,531 | 3,103,203 | 12,053,298 | 68,375,482 |
| 47 | Index $ | $ 1,025,324 | $ 2,473,469 | $ 2,175,418 | $ 1,606,620 | $ 431,704 | $ 1,916,654 | $ 930,771 | $ 546,419 | $ 263,621 | $ 255,585 | $ 614,745 | $ 2,636,056 | $ 14,876,386 |
| 48 | | | | | | | | | | | | | | |
| 49 | **Embedded Charges** | | | | | | | | | | | | | |
| 50 | Variable Transportation | $ 29,302 | $ 29,498 | $ 25,282 | $ 23,791 | $ 24,250 | $ 17,771 | $ 19,621 | $ 16,321 | $ 14,379 | $ 10,343 | $ 12,814 | $ 13,969 | 237,341 |
| 51 | | | | | | | | | | | | | | |
| 52 | **TOTAL Commodity** | **$ 5,961,449** | **$ 7,892,428** | **$ 7,553,529** | **$ 6,394,344** | **$ 4,762,529** | **$ 2,323,058** | **$ 1,123,037** | **$ 709,002** | **$ 449,200** | **$ 441,329** | **$ 777,865** | **$ 2,825,158** | **$ 41,212,928** |

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 | Dollars | Volumes | Dollars | Volumes | Dollars | Volumes | Dollars | Dollars | Dollars | Dollars | | |
| | (a) | (b) | (c) | (d) | (e) | (f) | (a) + (c) + (e) = (g) | (b) + (d) + (f) = (h) | (i) | (j) | (k) | (l) | (m) |
| Nov-25 | 16,765,650 | $ 4,831,117 | 6,257,712 | $ 689,600 | 5,301,574 | $ 1,025,324 | 28,324,936 | $ 6,546,041 | $ 29,302 | $ (613,894) | $ 5,961,449 | 28,039,696 | $ 0.21261 |
| Dec-25 | 18,101,288 | $ 5,192,177 | 7,357,667 | $ 810,815 | 10,503,053 | $ 2,473,469 | 35,962,008 | $ 8,476,461 | $ 29,498 | $ (613,531) | $ 7,892,428 | 35,682,628 | $ 0.22118 |
| Jan-26 | 17,962,253 | $ 5,157,061 | 7,301,153 | $ 804,587 | 8,879,258 | $ 2,175,418 | 34,142,664 | $ 8,137,066 | $ 25,282 | $ (608,819) | $ 7,553,529 | 33,865,444 | $ 0.22305 |
| Feb-26 | 16,308,495 | $ 4,688,462 | 6,238,313 | $ 687,462 | 6,499,271 | $ 1,606,620 | 29,046,079 | $ 6,982,544 | $ 23,791 | $ (611,991) | $ 6,394,344 | 28,784,179 | $ 0.22215 |
| Mar-26 | 13,938,143 | $ 4,112,468 | 7,239,205 | $ 797,760 | 1,983,021 | $ 431,704 | 23,160,369 | $ 5,341,932 | $ 24,250 | $ (603,653) | $ 4,762,529 | 22,896,599 | $ 0.20800 |
| Apr-26 | 3,340,238 | $ 749,512 | 2,151,221 | $ 237,065 | 9,675,182 | $ 1,916,654 | 15,166,641 | $ 2,903,231 | $ 17,771 | $ (597,944) | $ 2,323,058 | 15,011,371 | $ 0.15475 |
| May-26 | 3,375,203 | $ 757,358 | 0 | $ - | 4,916,910 | $ 930,771 | 8,292,113 | $ 1,688,129 | $ 19,621 | $ (584,713) | $ 1,123,037 | 8,139,903 | $ 0.13797 |
| Jun-26 | 3,223,294 | $ 723,271 | 0 | $ - | 2,837,065 | $ 546,419 | 6,060,359 | $ 1,269,690 | $ 16,321 | $ (577,009) | $ 709,002 | 5,919,989 | $ 0.11976 |
| Jul-26 | 3,346,954 | $ 751,019 | 0 | $ - | 1,334,116 | $ 263,621 | 4,681,070 | $ 1,014,640 | $ 14,379 | $ (579,819) | $ 449,200 | 4,548,970 | $ 0.09875 |
| Aug-26 | 3,429,084 | $ 769,448 | 0 | $ - | 1,289,531 | $ 255,585 | 4,718,615 | $ 1,025,033 | $ 10,343 | $ (594,047) | $ 441,329 | 4,591,225 | $ 0.09612 |
| Sep-26 | 3,312,394 | $ 743,265 | 0 | $ - | 3,103,203 | $ 614,745 | 6,415,597 | $ 1,358,010 | $ 12,814 | $ (592,959) | $ 777,865 | 6,287,657 | $ 0.12371 |
| Oct-26 | 3,423,853 | $ 768,274 | 0 | $ - | 12,053,298 | $ 2,636,056 | 15,477,151 | $ 3,404,330 | $ 13,969 | $ (593,141) | $ 2,825,158 | 15,332,621 | $ 0.18426 |
| | 106,526,849 | $ 29,243,432 | 36,545,271 | $ 4,027,289 | 68,375,482 | $ 14,876,386 | 211,447,602 | **$ 48,147,107** | $ 237,341 | $ (7,171,520) | **$ 41,212,928** | 209,100,282 | $ 0.19710 |
| Average | - | $ 0.2745 | - | $ 0.1102 | - | $ 0.2176 | - | $ 0.2277 | | | - | - | |
| | | 50% | | 17% | | 32% | | | | | | | |

**RCF: 1.049630**

| Proposed Rate | | |
|---|---|---|
| Proposed WACOG without RCF | $ | 0.19710 |
| **Proposed WACOG with RCF** | **$** | **0.20688** |

| Current | | |
|---|---|---|
| WACOG without RCF | $ | 0.22743 |
| **WACOG with RCF** | **$** | **0.23783** |

Avista Utilities
Demand Gas Cost Calculation
State of Washington

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | | | RCF | 1.04963 |
| | | Total | Schedule 101 | Schedule 111/112 | Schedule 131/132 | Schedule 146 |
| Line | Volumes | | | | | |
| 1 | Total Washington Demand Costs | $20,485,778 | | | | |
| 2 | Total Estimated Sales Volumes | 241,213,650 | 133,251,319 | 72,950,122 | 2,898,841 | 32,113,368 |
| 3 | | 100% | 63.73% | 34.89% | 1.39% | |
| 4 | | | | | | |
| 5 | Coincident Peak (UG-240007) | 1,626,456 | 1,005,753 | 620,703 | | |
| 6 | | 100% | 61.84% | 38.16% | 0% | 0% |
| 7 | | | | | | |
| 8 | 60 % Demand Portion (based on volumes) | $12,291,467 | $ 7,822,300 | $ 4,282,443 | $ 170,610 | $ 17,341 |
| 9 | 40% Demand Portion (based on Coincident Peak) | $8,194,311 | $ 5,067,362 | $ 3,126,949 | $ - | $ - |
| | Total | $20,485,778 | $12,889,662 | $7,409,392 | $170,610 | $17,341 |
| 10 | | | 62.92% | 36.17% | 0.83% | 0.08% |
| 11 | **Calculation of Rate - Proposed** | | | | | |
| 12 | 60 % Demand Portion (based on volumes) | | $ 0.05870 | $ 0.05870 | $ 0.05885 | $ 0.00054 |
| 13 | 40 % Demand Portion (based on Coincident Peak) | | $ 0.03803 | $ 0.04286 | | $ - |
| 14 | **Proposed Rate without Revenue Conversion** | | $ 0.09673 | $ 0.10156 | $ 0.05885 | $ 0.00054 |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | 60 % Demand Portion (based on volumes) | | $ 0.06161 | $ 0.06161 | $ 0.06177 | $ 0.00056 |
| 18 | 40 % Demand Portion (based on Coincident Peak) | | $ 0.03992 | $ 0.04499 | $ - | $ - |
| 19 | **Proposed Rate with Revenue Conversion** | | $ 0.10153 | $ 0.10660 | $ 0.06177 | $ 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) | $ | 16,567,017 | WA System Allocated | 66.42% | $ | 11,003,813 |
| 2 | | | | | | | |
| 3 | TC Energy - Gas Transmission Northwest | $ | 2,050,808 | WA System Allocated | 66.42% | $ | 1,362,147 |
| 4 | | | | | | | |
| 5 | **Total Fixed Domestic Transportation Costs** | | **18,617,825** | | | **$** | **12,365,960** |
| 6 | | | | | | | |
| 7 | TC Energy - AB (NOVA System) | $ | 6,782,160 | WA System Allocated | 66.42% | $ | 4,504,711 |
| 8 | | | | | | | |
| 9 | TC Energy - BC (Foothills Pipe Line Ltd.) | $ | 3,916,356 | WA System Allocated | 66.42% | $ | 2,601,244 |
| 10 | | | | | | | |
| 11 | Enbridge - Westcoast Energy Inc | $ | 1,526,442 | WA System Allocated | 66.42% | $ | 1,013,863 |
| 12 | | | | | | | |
| 13 | **Total Fixed Canadian Transportation Costs** | **$** | **12,224,958** | | | **$** | **8,119,818** |
| 14 | | | | | | | |
| 15 | **Total Fixed Pipeline Charges** | **$** | **30,842,783** | | | **$** | **20,485,778** |
| 16 | | | | | | | |
| 17 | **Demand Costs** | **$** | **30,842,783** | | | **$** | **20,485,778** |
| 18 | Demand Volumes | | | | | | 206,201,441 |
| 19 | **Demand Rate** | | | | Check | $ | 0.09935 |

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

| | Amortization Acct 191000 Balance At 6/30/25 | Projected Amortization & Interest Activity 7/1/2025 - 10/31/2025 | Current Deferrals (Acct 191010) At 6/30/25 | Total For Amortization Effective 11/01/2025 |
|---|---|---|---|---|
| Rate Schedule 112 | | | $ (131,746.96) | |
| Rate Schedule 132 | | | $ (173,121.66) | |
| **Subtotal Large Customers** | | | **$ (304,868.62)** | |
| Schedule 101 | $ (3,189,587) | $ (128,980) | $ (4,993,177) | $ (8,311,744) |
| Schedule 111 | $ (1,824,141) | $ (22,719) | $ (1,698,581) | $ (3,545,441) |
| Schedule 131 | $ - | | $ - | $ - |
| Schedule 146 | | | $ - | $ - |
| **Subtal All other Customers** | **$ (5,013,728)** | **$ (151,699)** | **$ (6,691,758)** | **$ (11,857,185)** |
| **Total** | **(5,013,728)** | **(151,699)** | **(6,996,627)** | **(11,857,185)** |

*Large customer deferrals will be paid out or billed in November based on actual balance as of October 31, 2025.

**Avista Utilities**
**State of Washington** RCF 1.04963
**Development of Amortization Rate**

**AMORTIZATION RATE CALCULATION**

**Schedule 101/102**

| | Sales (Therms) | Amortization & Deferral Amortization | Interest 7.55% | Balance |
|---|---|---|---|---|
| Beginning Balance | | | | $ (8,311,744) |
| Nov-25 | 17,997,935 | $ 1,122,647 | $ (48,763) | $ (7,237,860) |
| Dec-25 | 23,622,575 | $ 1,473,492 | $ (40,903) | $ (5,805,271) |
| Jan-26 | 22,776,937 | $ 1,420,744 | $ (32,055) | $ (4,416,582) |
| Feb-26 | 18,893,849 | $ 1,178,531 | $ (24,080) | $ (3,262,131) |
| Mar-26 | 14,915,590 | $ 930,382 | $ (17,597) | $ (2,349,346) |
| Apr-26 | 9,611,996 | $ 599,562 | $ (12,895) | $ (1,762,679) |
| May-26 | 4,896,780 | $ 305,444 | $ (10,129) | $ (1,467,364) |
| Jun-26 | 3,362,994 | $ 209,772 | $ (8,572) | $ (1,266,164) |
| Jul-26 | 2,444,678 | $ 152,490 | $ (7,487) | $ (1,121,161) |
| Aug-26 | 2,383,614 | $ 148,681 | $ (6,586) | $ (979,066) |
| Sep-26 | 3,333,663 | $ 207,942 | $ (5,506) | $ (776,630) |
| Oct-26 | 9,010,708 | $ 562,056 | $ (3,118) | $ (217,692) |
| | 133,251,319 | 8,311,743 | (217,691) | $ (217,692) |

| **Rate Schedule 101, 102** | | | |
|---|---|---|---|
| Amortization Rate | $ | (0.06238) | (8,311,744) |
| Interest Rate | $ | (0.00163) | (217,691) |
| Rate Before RCF | $ | (0.06401) | (8,529,435) |
| Tariff Rate | **$** | **(0.06719)** | |

**Schedule 111**

| | Sales (Therms) | Amortization & Deferral Amortization | Interest 7.55% | Balance |
|---|---|---|---|---|
| Beginning Balance | | | | $ (3,545,441) |
| Nov-25 | 9,735,361 | $ 473,147 | $ (20,818) | $ (3,093,112) |
| Dec-25 | 11,618,813 | $ 564,685 | $ (17,684) | $ (2,546,111) |
| Jan-26 | 10,740,727 | $ 522,009 | $ (14,377) | $ (2,038,479) |
| Feb-26 | 9,577,426 | $ 465,471 | $ (11,361) | $ (1,584,369) |
| Mar-26 | 7,684,784 | $ 373,487 | $ (8,793) | $ (1,219,675) |
| Apr-26 | 5,220,714 | $ 253,731 | $ (6,876) | $ (972,820) |
| May-26 | 3,102,929 | $ 150,805 | $ (5,646) | $ (827,661) |
| Jun-26 | 2,414,357 | $ 117,340 | $ (4,838) | $ (715,159) |
| Jul-26 | 1,970,247 | $ 95,756 | $ (4,198) | $ (623,601) |
| Aug-26 | 2,053,016 | $ 99,778 | $ (3,610) | $ (527,433) |
| Sep-26 | 2,774,643 | $ 134,850 | $ (2,894) | $ (395,477) |
| Oct-26 | 6,057,105 | $ 294,381 | $ (1,562) | $ (102,658) |
| | 72,950,122 | 3,545,440 | (102,657) | $ (102,658) |

| **Rate Schedule 111** | | | |
|---|---|---|---|
| Amortization Rate | $ | (0.04860) | (3,545,441) |
| Interest Rate | $ | (0.00141) | (102,657) |
| Rate Before RCF | $ | (0.05001) | (3,648,098) |
| Tariff Rate | **$** | **(0.05249)** | |

**AVISTA UTILITIES**
**Revenue Conversion Factor**
**Washington - Natural Gas System**
**TWELVE MONTHS ENDED JUNE 30, 2023**

| Line No. | Description | | Factor |
|---|---|---|---|
| 1 | **Revenues** | | 1.000000 |
| | **Expense:** | | |
| 2 | Uncollectibles | | 0.004951 |
| 3 | Commission Fees | | 0.004000 |
| 4 | Washington Excise Tax | | 0.038329 |
| 5 | Franchise Fees | | 0.000000 |
| 6 | Total Expense | | 0.047280 |
| 7 | Net Operating Income Before FIT | | 0.952720 |
| 8 | Federal Income Tax @ 21% | | 0.200071 |
| 9 | **REVENUE CONVERSION FACTOR** | | 0.752649 |
| | REVENUE GROSS UP: | 1/(1-.043718) | 1.04963 |

2024 GRC Conversion Factor (UG-240007)