

# **AVISTA UTILITIES**

2024 Washington PGA Filing

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

**ATTACHMENT “E”**

Workpapers

August 30, 2024

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

**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	\$ (9,335,218)	\$ (41,451,288)	\$ (50,786,506)	\$ 217,619,000	-23.3%
Rate Schedule 111/112	\$ (4,562,723)	\$ (19,002,354)	\$ (23,565,077)	\$ 77,926,000	-30.2%
Rate Schedule 131/132	\$ (173,404)	\$ -	\$ (173,404)	\$ 1,849,000	-9.4%
Rate Schedule 146/116	\$ -	\$ -	\$ -	\$ 4,704,000	0.0%
Rate Schedule 148	\$ -	\$ -	\$ -	\$ 1,373,000	0.0%
<b>Total</b>	<b>\$ (14,071,345)</b>	<b>\$ (60,453,642)</b>	<b>\$ (74,524,987)</b>	<b>\$ 303,471,000</b>	<b>-24.6%</b>
	-5%	-20%			

\*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
<b>Present</b>						
Rate Schedule 101	\$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 146/116	\$0.00054	\$0.00000	\$0.00054	\$0.00056	\$0.00000	\$0.00056
<b>Proposed</b>						
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
<b>Change</b>						
Rate Schedule 101	(\$0.00387)	(\$0.06095)	(\$0.06482)	(\$0.00404)	(\$0.06373)	(\$0.06777)
Rate Schedule 111/112	(\$0.00537)	(\$0.06095)	(\$0.06632)	(\$0.00561)	(\$0.06373)	(\$0.06934)
Rate Schedule 131/132	(\$0.00275)	(\$0.06095)	(\$0.06370)	(\$0.00287)	(\$0.06373)	(\$0.06660)
Rate Schedule 146/116	\$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	137,748,530	\$ 13,806,535	\$ 41,539,447	\$ 55,345,982
Rate Schedule 111/112	65,802,184	\$ 5,951,150	\$ 19,843,307	\$ 25,794,456
Rate Schedule 131/132	2,603,654	\$ 150,830	\$ 785,158	\$ 935,988
Rate Schedule 146/116	32,352,794	\$ 18,118	\$ -	\$ 18,118
<b>Total</b>	<b>238,507,162</b>	<b>\$ 19,926,633</b>	<b>\$ 62,167,912</b>	<b>\$ 82,094,544</b>
Revenue at Proposed Rates				
Rate Schedule 101	137,748,530	\$ 13,250,031	\$ 32,760,733	\$ 46,010,764
Rate Schedule 111/112	65,802,184	\$ 5,581,999	\$ 15,649,733	\$ 21,231,733
Rate Schedule 131/132	2,603,654	\$ 143,357	\$ 619,227	\$ 762,584
Rate Schedule 146/116	32,352,794	\$ 18,118	\$ -	\$ 18,118
<b>Total</b>	<b>238,507,162</b>	<b>\$ 19,926,633</b>	<b>\$ 62,167,912</b>	<b>\$ 68,023,199</b>
Revenue Change				
Rate Schedule 101	137,748,530	\$ (556,504)	\$ (8,778,714)	\$ (9,335,218)
Rate Schedule 111/112	65,802,184	\$ (369,151)	\$ (4,193,574)	\$ (4,562,723)
Rate Schedule 131/132	2,603,654	\$ (7,473)	\$ (165,931)	\$ (173,404)
Rate Schedule 146/116	32,352,794	\$ -	\$ -	\$ -
<b>Total</b>	<b>238,507,162</b>	<b>\$ (933,128)</b>	<b>\$ (13,138,219)</b>	<b>\$ (14,071,345)</b>

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
<b>Present</b>		
Rate Schedule 101	\$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
<b>Proposed</b>		
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
<b>Change</b>		
Rate Schedule 101	(\$0.28776)	(\$0.30092)
Rate Schedule 111	(\$0.27615)	(\$0.28878)
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	137,748,530	\$ 41,860,401
Rate Schedule 111	65,802,184	\$ 18,872,066
Rate Schedule 131	2,603,654	\$ -
Rate Schedule 146	-	\$ -
<b>Total</b>	<b>206,154,368</b>	<b>60,732,467</b>
Revenue at Proposed Rates		
Rate Schedule 101	137,748,530	\$ 409,113
Rate Schedule 111	65,802,184	\$ (130,288)
Rate Schedule 131	2,603,654	\$ -
Rate Schedule 146	-	\$ -
<b>Total</b>	<b>206,154,368</b>	<b>278,825</b>
Revenue Change		
Rate Schedule 101	137,748,530	\$ (41,451,288)
Rate Schedule 111	65,802,184	\$ (19,002,354)
Rate Schedule 131	2,603,654	\$ -
Rate Schedule 146	-	\$ -
<b>Total</b>	<b>206,154,368</b>	<b>(60,453,642)</b>

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.

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												Total
	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	
1 Demand Forecast													
2 Rate Schedule 101/102	18,384,605	25,205,856	23,889,103	20,514,680	15,548,710	9,789,893	4,758,542	3,274,914	2,355,261	2,081,314	3,092,214	8,853,438	137,748,530
3 Rate Schedule 111/112	8,276,017	10,510,673	9,780,939	8,655,757	6,980,096	4,817,523	2,864,089	2,237,872	1,853,806	1,894,919	2,513,433	5,417,060	65,802,184
4 FIRM DEMAND THERMS	26,660,622	35,716,529	33,670,042	29,170,437	22,528,806	14,607,416	7,622,631	5,512,786	4,209,067	3,976,233	5,605,647	14,270,498	203,550,714
5 Rate Schedule 131/132	341,072	335,439	306,108	263,826	227,756	180,386	126,398	123,065	122,737	130,805	164,053	282,009	2,603,654
6 COMMODITY THERMS (SALES)	27,001,694	36,051,968	33,976,150	29,434,263	22,756,562	14,787,802	7,749,029	5,635,851	4,331,804	4,107,038	5,769,700	14,552,507	206,154,368
7 Fuel	284,770	280,770	279,090	266,010	264,390	154,540	152,610	142,230	132,860	122,180	126,560	145,400	2,351,410
8 TOTAL PURCHASE THERMS	27,286,464	36,332,738	34,255,240	29,700,273	23,020,952	14,942,342	7,901,639	5,778,081	4,464,664	4,229,218	5,896,260	14,697,907	208,505,778
9													
10 COMMODITY													
11 Commodity Allocation (based on Calendar													
12 Volumes)	67.63%	68.04%	67.63%	68.59%	66.77%	65.67%	64.69%	64.51%	64.35%	62.87%	64.72%	65.84%	
13 Hedges													
14 Executed													
15 AN* System Total Volumes (Th)	21,562,500	22,281,250	21,118,750	18,025,000	19,956,250	4,500,000	4,650,000	4,500,000	4,650,000	4,650,000	4,500,000	4,650,000	135,043,750
16 AN* System Total Dollars (\$)	\$ 6,987,234	\$ 7,255,918	\$ 7,015,164	\$ 6,119,715	\$ 6,775,399	\$ 1,135,294	\$ 1,173,137	\$ 1,135,294	\$ 1,173,137	\$ 1,173,137	\$ 1,135,294	\$ 1,173,137	\$ 42,251,860
17													
18 WA Volumes (Th)	14,582,719	15,160,163	14,282,611	12,363,348	13,324,788	2,955,150	3,008,085	2,902,950	2,992,275	2,923,455	2,912,400	3,061,560	90,469,504
19 WA Dollars (\$)	4,725,466	4,936,927	4,744,355	4,197,513	4,523,934	745,548	758,902	732,378	754,914	737,551	734,762	772,393	28,364,643
20 WACOG	\$ 0.32405	\$ 0.32565	\$ 0.33218	\$ 0.33951	\$ 0.33951	\$ 0.25229	\$ 0.25229	\$ 0.25229	\$ 0.25229	\$ 0.25229	\$ 0.25229	\$ 0.25229	\$ 0.313530
21													
22 Storage													
23 AN Storage Inventory Balance (Th) on: 6.30.24	70,066,130												
24 AN Weighted Average Storage WACOG on: 6.3	0.13758												
25 Forecasted Withdrawal Volumes (Dth)	11,911,242	14,013,226	14,013,226	11,911,242	14,013,226	4,203,968	-	-	-	-	-	-	70,066,130
26 WA Commodity Allocation	67.63%	68.04%	67.63%	68.59%	66.77%	65.67%	64.69%	64.51%	64.35%	62.87%	64.72%	65.84%	
27 WA Volumes (Dth)	8,055,573	9,534,599	9,477,145	8,169,921	9,356,631	2,760,746	-	-	-	-	-	-	47,354,615
28 Dollars (\$)	\$ 1,108,286	\$ 1,311,770	\$ 1,303,866	\$ 1,124,018	\$ 1,287,285	\$ 379,823	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,515,048
29													
30 Deferred Exchange Credits													
31 AN* Deferred Exchange	\$ (468,750)	\$ (468,750)	\$ (468,750)	\$ (468,750)	\$ (468,750)	\$ (468,750)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,812,500)
32 WA Deferred Exchange	\$ (317,016)	\$ (318,938)	\$ (317,016)	\$ (321,516)	\$ (312,984)	\$ (307,828)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,895,298)
33													
34 Price Forecast (per Dth)													
35 30 day Average Pricing as of 7/31/24													
36 AECO													
37 Sumas													
38 Rockies													
39													
40 Basin Weighting													
41 AECO													
42 Sumas													
43 Rockies													
44													
45 Basin-Weighted Index Price	\$ 1,6610	\$ 2,0180	\$ 2,1120	\$ 2,1140	\$ 1,9490	\$ 1,7660	\$ 1,7010	\$ 1,7610	\$ 1,7570	\$ 1,8020	\$ 1,8280	\$ 1,9980	
46 Index Volumes	4,648,172	11,637,976	10,495,484	9,167,004	339,533	9,226,446	4,893,554	2,875,131	1,472,389	1,305,763	2,983,860	11,636,347	70,681,659
47 Index \$	\$ 772,061	\$ 2,348,544	\$ 2,216,646	\$ 1,937,905	\$ 66,175	\$ 1,629,390	\$ 832,394	\$ 506,311	\$ 258,699	\$ 235,298	\$ 545,450	\$ 2,324,942	\$ 13,673,815
48													
49 Embedded Charges													
50 Variable Transportation	\$ 24,268	\$ 33,116	\$ 26,428	\$ 24,939	\$ 22,759	\$ 17,469	\$ 18,883	\$ 18,253	\$ 11,585	\$ 7,049	\$ 9,316	\$ 12,797	226,862
51													
52 TOTAL Commodity	\$ 6,313,065	\$ 8,311,419	\$ 7,974,279	\$ 6,962,859	\$ 5,587,169	\$ 2,464,402	\$ 1,610,179	\$ 1,256,942	\$ 1,025,198	\$ 979,898	\$ 1,289,528	\$ 3,110,132	\$ 46,885,070

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-24	14,582,719	\$ 4,725,466	8,055,573	\$ 1,108,286	4,648,172	\$ 772,061	27,286,464	\$ 6,605,813	\$ 24,268	\$ (317,016)	\$ 6,313,065	27,001,694	\$ 0.23380
Dec-24	15,160,163	\$ 4,936,927	9,534,599	\$ 1,311,770	11,637,976	\$ 2,348,544	36,332,738	\$ 8,597,241	\$ 33,116	\$ (318,938)	\$ 8,311,419	36,051,968	\$ 0.23054
Jan-25	14,282,611	\$ 4,744,355	9,477,145	\$ 1,303,866	10,495,484	\$ 2,216,646	34,255,240	\$ 8,264,867	\$ 26,428	\$ (317,016)	\$ 7,974,279	33,976,150	\$ 0.23470
Feb-25	12,363,348	\$ 4,197,513	8,169,921	\$ 1,124,018	9,167,004	\$ 1,937,905	29,700,273	\$ 7,259,436	\$ 24,939	\$ (321,516)	\$ 6,962,859	29,434,263	\$ 0.23656
Mar-25	13,324,788	\$ 4,523,934	9,356,631	\$ 1,287,285	339,533	\$ 66,175	23,020,952	\$ 5,877,394	\$ 22,759	\$ (312,984)	\$ 5,587,169	22,756,562	\$ 0.24552
Apr-25	2,955,150	\$ 745,548	2,760,746	\$ 379,823	9,226,446	\$ 1,629,390	14,942,342	\$ 2,754,761	\$ 17,469	\$ (307,828)	\$ 2,464,402	14,787,802	\$ 0.16665
May-25	3,008,085	\$ 758,902	0	\$ -	4,893,554	\$ 832,394	7,901,639	\$ 1,591,296	\$ 18,883	\$ -	\$ 1,610,179	7,749,029	\$ 0.20779
Jun-25	2,902,950	\$ 732,378	0	\$ -	2,875,131	\$ 506,311	5,778,081	\$ 1,238,689	\$ 18,253	\$ -	\$ 1,256,942	5,635,851	\$ 0.22303
Jul-25	2,992,275	\$ 754,914	0	\$ -	1,472,389	\$ 258,699	4,464,664	\$ 1,013,613	\$ 11,585	\$ -	\$ 1,025,198	4,331,804	\$ 0.23667
Aug-25	2,923,455	\$ 737,551	0	\$ -	1,305,763	\$ 235,298	4,229,218	\$ 972,849	\$ 7,049	\$ -	\$ 979,898	4,107,038	\$ 0.23859
Sep-25	2,912,400	\$ 734,762	0	\$ -	2,983,860	\$ 545,450	5,896,260	\$ 1,280,212	\$ 9,316	\$ -	\$ 1,289,528	5,769,700	\$ 0.22350
Oct-25	3,061,560	\$ 772,393	0	\$ -	11,636,347	\$ 2,324,942	14,697,907	\$ 3,097,335	\$ 12,797	\$ -	\$ 3,110,132	14,552,507	\$ 0.21372
	<b>90,469,504</b>	<b>\$ 28,364,643</b>	<b>47,354,615</b>	<b>\$ 6,515,048</b>	<b>70,681,659</b>	<b>\$ 13,673,815</b>	<b>208,505,778</b>	<b>\$ 48,553,506</b>	<b>\$ 226,862</b>	<b>\$ (1,895,298)</b>	<b>\$ 46,885,070</b>	<b>206,154,368</b>	<b>\$ 0.22743</b>
Average	-	\$ 0.3135	-	\$ 0.1376	-	\$ 0.1935	-	\$ 0.2329	-	-	-	-	-
		43%		23%		34%							

RCF: 1.045720

Proposed Rate		
Proposed WACOG without RCF	\$	0.22743
Proposed WACOG with RCF	\$	<b>0.23783</b>

Current		
WACOG without RCF	\$	0.28838
WACOG with RCF	\$	<b>0.30156</b>

Avista Utilities

Demand Gas Cost Calculation

State of Washington

RCF

1.04572

Total	Schedule 101	Schedule 111/112	Schedule 131/132	Schedule 146
-------	-----------------	---------------------	---------------------	-----------------

Line Volumes

1	Total Washington Demand Costs	<u>\$18,162,634</u>				
2	Total Estimated Sales Volumes	238,507,162	137,748,530	65,802,184	2,603,654	32,352,794
3		100%	66.82%	31.92%	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)	\$10,897,580	\$ 7,270,089	\$ 3,472,931	\$ 137,089	\$ 17,471
9	40 % Demand Portion (based on Coincident Peak)	\$7,265,054	\$ 5,400,115	\$ 1,864,939	\$ -	\$ -
	Total	<u>\$18,162,634</u>	<u>\$12,670,204</u>	<u>\$5,337,870</u>	<u>\$137,089</u>	<u>\$17,471</u>
10			69.76%	29.39%	0.75%	0.10%
11	<b>Calculation of Rate - Proposed</b>					
12	60 % Demand Portion (based on volumes)		\$ 0.05278	\$ 0.05278	\$ 0.05265	\$ 0.00054
13	40 % Demand Portion (based on Coincident Peak)		\$ 0.03920	\$ 0.02834		\$ -
14	<b>Proposed Rate without Revenue Conversion</b>		\$ 0.09198	\$ 0.08112	\$ 0.05265	\$ 0.00054
15						
16						
17	60 % Demand Portion (based on volumes)		\$ 0.05519	\$ 0.05519	\$ 0.05506	\$ 0.00056
18	40 % Demand Portion (based on Coincident Peak)		\$ 0.04099	\$ 0.02964	\$ -	\$ -
19	<b>Proposed Rate with Revenue Conversion</b>		\$ 0.09619	\$ 0.08483	\$ 0.05506	\$ 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)	\$ 14,775,270	WA System Allocated	66.63%	\$ 9,844,762
2					
3	TC Energy - Gas Transmission Northwest	\$ 2,458,362	WA System Allocated	66.63%	\$ 1,638,007
4					
5	<b>Total Fixed Domestic Transportation Costs</b>	<b>17,233,632</b>			<b>\$ 11,482,769</b>
6					
7	TC Energy - AB (NOVA System)	\$ 4,520,232	WA System Allocated	66.63%	\$ 3,011,831
8					
9	TC Energy - BC (Foothills Pipe Line Ltd.)	\$ 4,119,216	WA System Allocated	66.63%	\$ 2,744,634
10					
11	Enbridge - Westcoast Energy Inc	\$ 1,385,862	WA System Allocated	66.63%	\$ 923,400
12					
13	<b>Total Fixed Canadian Transportation Costs</b>	<b>\$ 10,025,310</b>			<b>\$ 6,679,865</b>
14					
15	<b>Total Fixed Pipeline Charges</b>	<b>\$ 27,258,942</b>			<b>\$ 18,162,634</b>
16					
17	<b>Demand Costs</b>	<b>\$ 27,258,942</b>			<b>\$ 18,162,634</b>
18	Demand Volumes				203,550,714
19	<b>Demand Rate</b>			Check	\$ 0.08923

NEW-Avista-WA-PGA-Attachment-E-Workpapers-CONFIDENTIAL-8-30-2024 (R) \ Input - Amortization Balances

Avista Utilities Page 9 of 11

State of Washington

Schedule 155 - Temporary Refunds/Charges

	Amortization Acct 191000 Balance At 6/30/24	Projected Amortization & Interest Activity 7/1/2024 - 10/31/2024	Current Deferrals (Acct 191010) At 6/30/24	Total For Amortization Effective 11/01/2024
Rate Schedule 112			\$ (89,820.71)	
Rate Schedule 132			\$ (74,399.50)	
<b>Subtotal Large Customers</b>			<b>\$ (164,220.21)</b>	
Schedule 101	\$ 7,436,040	\$ (4,467,396)	\$ (2,589,089)	\$ 379,555
Schedule 111	\$ 4,071,221	\$ (3,023,799)	\$ (1,167,618)	\$ (120,196)
Schedule 131	\$ -	\$ -	\$ -	\$ -
Schedule 146	\$ -	\$ -	\$ -	\$ -
<b>Subtal All other Customers</b>	<b>\$ 11,507,261</b>	<b>\$ (7,491,195)</b>	<b>\$ (3,756,707)</b>	<b>\$ 259,359</b>
<b>Total</b>	<b>11,507,261</b>	<b>(7,491,195)</b>	<b>(3,920,927)</b>	<b>259,359</b>

\*Large customer deferrals will be paid out or billed in November based on actual balance as of October 31, 2024.

Avista Utilities

State of Washington

Development of Amortization Rate

RCF

1.04572

**AMORTIZATION RATE CALCULATION**

Schedule 101/102					Schedule 111				
Amortization & Interest 8.50%					Amortization & Interest 8.50%				
Sales (Therms)	Deferral	Amortization	Interest	Balance	Sales (Therms)	Deferral	Amortization	Interest	Balance
Beginning Balance				\$ 379,555	Beginning Balance				\$ (120,196)
Nov-23	18,384,605	\$ (50,657)	\$ 2,509	\$ 331,407	Nov-23	8,276,017	\$ 15,117	\$ (798)	\$ (105,877)
Dec-23	25,205,856	\$ (69,453)	\$ 2,101	\$ 264,055	Dec-23	10,510,673	\$ 19,199	\$ (682)	\$ (87,360)
Jan-24	23,889,103	\$ (65,825)	\$ 1,637	\$ 199,867	Jan-24	9,780,939	\$ 17,866	\$ (556)	\$ (70,050)
Feb-24	20,514,680	\$ (56,527)	\$ 1,216	\$ 144,556	Feb-24	8,655,757	\$ 15,811	\$ (440)	\$ (54,679)
Mar-24	15,548,710	\$ (42,843)	\$ 872	\$ 102,585	Mar-24	6,980,096	\$ 12,750	\$ (342)	\$ (42,271)
Apr-24	9,789,893	\$ (26,975)	\$ 631	\$ 76,241	Apr-24	4,817,523	\$ 8,800	\$ (268)	\$ (33,739)
May-24	4,758,542	\$ (13,112)	\$ 494	\$ 63,623	May-24	2,864,089	\$ 5,232	\$ (220)	\$ (28,727)
Jun-24	3,274,914	\$ (9,024)	\$ 419	\$ 55,018	Jun-24	2,237,872	\$ 4,088	\$ (189)	\$ (24,828)
Jul-24	2,355,261	\$ (6,490)	\$ 367	\$ 48,895	Jul-24	1,853,806	\$ 3,386	\$ (164)	\$ (21,606)
Aug-24	2,081,314	\$ (5,735)	\$ 326	\$ 43,486	Aug-24	1,894,919	\$ 3,461	\$ (141)	\$ (18,286)
Sep-24	3,092,214	\$ (8,520)	\$ 278	\$ 35,244	Sep-24	2,513,433	\$ 4,591	\$ (113)	\$ (13,808)
Oct-24	8,853,438	\$ (24,395)	\$ 163	\$ 11,012	Oct-24	5,417,060	\$ 9,895	\$ (63)	\$ (3,976)
<b>137,748,530</b>	<b>(379,556)</b>		<b>11,013</b>	<b>\$ 11,012</b>	<b>65,802,184</b>	<b>120,196</b>		<b>(3,976)</b>	<b>\$ (3,976)</b>

**Rate Schedule 101, 102**

Amortization Rate	\$	0.00276	379,555
Interest Rate	\$	0.00008	11,013
Rate Before RCF	\$	0.00284	390,568
Tariff Rate	\$	<b>0.00297</b>	

**Rate Schedule 111**

Amortization Rate	\$	(0.00183)	(120,196)
Interest Rate	\$	(0.00006)	(3,976)
Rate Before RCF	\$	(0.00189)	(124,172)
Tariff Rate	\$	<b>(0.00198)</b>	

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

Line No.	Description	Factor
1	<b>Revenues</b>	1.000000
	<b>Expense:</b>	
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	<b>REVENUE CONVERSION FACTOR</b>	<u><u>0.755463</u></u>
	REVENUE GROSS UP:	1/(1-.043718)      1.04572

2022 GRC Conversion Factor (UG-220054)