

AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS  
 (000'S OF DOLLARS)  
 TWELVE MONTHS ENDED DECEMBER 31, 2019

Line No.	DESCRIPTION	Pro Forma Revenue Normalization
	Adjustment Number	3.01
	Workpaper Reference	E-PREV
REVENUES		
1	Total General Business	\$26,639
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	<u>26,639</u>
5	Other Revenue	<u>(10,608)</u>
6	Total Electric Revenue	16,031
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	<u>-</u>
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	1,028
16	Total Distribution	<u>1,028</u>
17	Customer Accounting	89
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	53
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	<u>53</u>
25	Total Electric Expenses	<u>1,170</u>
26	OPERATING INCOME BEFORE FIT	14,861
FEDERAL INCOME TAX		
27	Current Accrual	3,121
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	<u>\$11,740</u>
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	<u>-</u>
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	<u>-</u>
44	NET PLANT	<u>-</u>
45	DEFERRED TAXES	<u>-</u>
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	<u>-</u>
49	TOTAL RATE BASE	<u>\$0</u>

**WA Electric Revenue Normalization Adjustment--12-mo ended December 31, 2019**

		\$000's						
		Rates Effective April 1st, 2020						
	<u>Revenue</u>	<u>WP Source</u>	<u>CB Restated</u>	<u>WP Source</u>	<u>PF</u>	<u>Total Adjust</u>	<u>Pro Forma Revenue Adj</u>	
1	Base Rate Revenue	E-PREV-2	508,246	E-PREV-5	536,595	28,349	28,349	Pro Forma includes Sch 25 unbilled in this total
2	Weather Normalization	E-PREV-2	-3,836	E-PREV-5	-4,058	-222	-222	
3	Unbilled Revenue	E-PREV-2	673	E-PREV-5	-815	-1,488	-1,488	Schedule 25 Unbilled per books was -\$42
4	Sales to Ultimate Consumers		505,083		531,722	26,639	26,639	
	Other Revenue							
5	Decoupled Deferred Revenue		10,789		0	-10,789	-10,789	Elim 2019 Decoupling deferrals - GRC resets Base
6	Provision For Rate Refund - Decoupling		0		0	0	0	Elim Decoupling Earnings Sharing in Test Period
7	Provision For Rate Refund - Tax Reform		-181		0	181	181	Elim Tax Reform Deferral true-up entry
8	Total Rev.		515,691		531,722	16,031	16,031	
	<u>Expense</u>							
9	State Excise Tax	CF					1,028	3.8605% Effective Rate
10	Uncollectibles	CF					89	0.3326% Effective Rate
11	Commission Fees	CF					53	0.2000% Nominal Rate
							1,170	4.3931% Conver. Factor b4 FIT
12	<b>Operating Income before FIT</b>						14,861	
13	FIT Expense						3,121	21% Diff
14	<b>Net Operating Income</b>						11,740	
15	* zero in Pro-forma revenues						26,639	Revenue
16							4.3931%	Conver. Factor b4 FIT
17							1,170	Rev related exp.
18							1,170	check
19							0	

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Date: 9/24/2020 Mgr. Review: \_\_\_\_\_

WA Electric Normalized Revenue --12-months ended December 31, 2019  
\$000's

Workpaper Ref E-PREV-2

Line	Revenue	WP Source	Actuals 1.00	Eliminate B&O Taxes 2.01	Weather Normalization 2.10	Eliminate Adder Sched 2.11	Misc Restating 2.12	Eliminate WA Power Cost Def 2.13	Commission Basis Power Supply Adj 2.18	Total Adjust	Normalized Restated Base Revenue	
1	Billed Base Rate Revenue	Calc	508,246							0	508,246	
2	Weather Normalization				-3,836					-3,836	-3,836	Weather adj excludes weather related
3	B&O Tax - Sch 58	B&O	18,871	-18,871						-18,871	0	revenue captured in decoupling
4	BPA Residential Exchange Credit - Sch 59	Calc	-3,245			3,245				3,245	0	mechanism (began January 2015)
5	Tax Reform Refund - Sch 74	Calc	-4,094			4,094				4,094	0	
6	Decoupling Amort - Sch 75	EAS-2	1,239			-1,239				-1,239	0	
7	Public Purpose Rider - Sch 89/91/92	Calc	28,473			-28,473				-28,473	0	
8	Power Cost Surcharge - ERM Sch 93	EWPC	0					0	0	0	0	
9	BPA Capacity Support Rebate - Sch 94	Calc	0			0				0	0	
10	Optional Renewable Power - Sch 95	Calc	163			-163				-163	0	
11	REC Revenue Rebate - Sch 98	Calc	-1,740			0		1,740		1,740	0	
12	Unbilled Revenue	ROO / Calc	-136			809				809	673	
13	Sales to Ultimate Consumers	ROO	547,777	-18,871	-3,836	-21,727	0	1,740	0	-42,694	505,083	Rounding matches column 1.00 results
14	Sales for Resale Revenue - ERM Related	E-APS	52,658						-17,144	-17,144	35,514	
15	Sales for Resale Revenue - Other	Calc	772							0	772	
16	Total Sales for Resale Revenue	ROO	53,430	0	0	0	0	0	-17,144	-17,144	36,286	
17	Other Revenue - Misc	ROO / Calc	1,631							0	1,631	
18	Other Revenue - ERM Related	E-APS	49,153						-39,208	-39,208	9,945	
19	Other Revenue - From Electric Property	ROO / B&O	1,528	-14						-14	1,514	
20	Other Revenue - Decoupling Amortization	ROO/EAS	-1,184			1,184				1,184	0	Decoupling deferred revenue is net of
21	Other Revenue - Decoupling Deferred Revenue	ROO/WN	7,906		2,883					2,883	10,789	revenue related expenses to be paid with
22	Other Revenue - Contra Decoupling Deferral	ROO/EAS	1,397			-1,397				-1,397	0	recovery through surcharge or rebate in a
23	Provision For Rate Refund - Decoupling	ROO/MR	0				0			0	0	later period.
24	Provision For Rate Refund - Tax Reform	ROO	-181							0	-181	
25	Total Other Revenue		60,250	-14	2,883	-213	0	0	-39,208	-36,552	23,698	
26	Total Revenue		661,457	-18,885	-953	-21,940	0	1,740	-56,352	-96,390	565,067	
<b>Expense</b>												
27	B&O Tax	B&O	-18,805	18,805						18,805	0	
28	Power Cost Surcharge Amort. - ERM	EWPC	0					0		0	0	amort only; excluding deferrals
29	Power Cost Surcharge Amort. - ERM Unbilled	EAS-2	0			0				0	0	
30	REC Rev Rebate Amort.	EWPC	-1,659					1,659		1,659	0	amort only; excluding deferrals
31	REC Rev Rebate Unbilled Amort	EAS-2	34			-34				-34	0	
32	BPA Residential Exchange	EAS-2	-3,102			3,102				3,102	0	
33	BPA Residential Exchange Unbilled	EAS-2	-420			420				420	0	
34	BPA Capacity Support Amort	EAS-2	0			0				0	0	amort only; excluding deferrals
35	BPA Capacity Support Unbilled	EAS-2	0			0				0	0	
36	Optional Renewable Power - Revenue Offset	EAS-2	156			-156				-156	0	
37	Public Purpose Rider	EAS-2	27,222			-27,222				-27,222	0	
38	Public Purpose Rider Unbilled	EAS-2	-387			387				387	0	
39	Tax Reform Amortization	EAS-2	-3,914			3,914				3,914	0	
40	State Excise Tax	CF	21,147		-148	-839	0	67	0	-920	20,227	3.8605% Effective Rate
41	Uncollectibles	CF	1,822		-13	-72	0	11	0	-74	1,748	0.3326% Effective Rate
42	Commission Fees	CF	1,096		-8	-43	0	3	0	-48	1,048	0.2000% Nominal Rate
43			23,190	18,805	-169	-20,543	0	1,740	0	-167	23,023	4.3931% Conver. Factor b4 FIT
44	Net Revenue		638,267	-37,690	-784	-1,397	0	0	-56,352	-96,223	542,044	104.5950% Expense Gross Up Factor

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

**AVISTA UTILITIES  
WASHINGTON ELECTRIC  
PRO FORMA REVENUE UNDER PRESENT AND PROPOSED BASE TARIFF RATES  
12 MONTHS ENDED DECEMBER 31, 2019**

WORK PAPER REFERENCE	TOTAL	RESIDENTIAL SCHEDULE 1,2	GENERAL SVC. SCH. 11,12	LG. GEN. SVC. SCH. 21,22	EX LG GEN SVC SCHEDULE 25	PUMPING SCH. 30, 31, 32	ST & AREA LTG SCH. 41-48
<b>PRESENT BILL DETERMINANTS</b>							
<b>KILOWATT HOURS (KWHS)</b>							
JDM-E-10		1,632,639,774	435,979,118	1,229,791,152	138,000,000	46,790,738	
JDM-E-10		504,552,668	191,116,384	146,237,824	564,644,247	92,769,241	
JDM-E-10		299,072,582			383,257,335		
JDM-E-20							17,961,924
	<b>SUBTOTAL</b>	<b>5,682,812,988</b>	<b>2,436,265,025</b>	<b>627,095,503</b>	<b>1,376,028,976</b>	<b>1,085,901,581</b>	<b>139,559,979</b>
JDM-E-10	<b>SUBTOTAL</b>	<b>5,682,812,988</b>	<b>2,436,265,025</b>	<b>627,095,503</b>	<b>1,376,028,976</b>	<b>1,085,901,581</b>	<b>139,559,979</b>
JDM-E-10	<b>ADJUSTMENT TO ACTUAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
JDM-E-3	<b>TOTAL BEFORE ADJUSTMENT</b>	<b>5,682,812,988</b>	<b>2,436,265,025</b>	<b>627,095,503</b>	<b>1,376,028,976</b>	<b>1,085,901,581</b>	<b>139,559,979</b>
JDM-E-3	<b>WEATHER &amp; UNBILLED ADJ. KWHS</b>	<b>(52,372,625)</b>	<b>(40,779,500)</b>	<b>(5,197,349)</b>	<b>(6,458,850)</b>	<b>0</b>	<b>63,074</b>
	<b>TOTAL PROFORMA KWHS</b>	<b>5,630,440,363</b>	<b>2,395,485,525</b>	<b>621,898,154</b>	<b>1,369,570,126</b>	<b>1,085,901,581</b>	<b>139,623,053</b>
JDM-E-10	<b>TOTAL BILLS</b>		2,619,517	391,801	22,941	276	29,492
JDM-E-10	<b>MINIMUM BILLS</b>						
JDM-E-10	<b>EXCESS DEMAND</b>			438,308	2,648,036	1,278,599	
<b>PROPOSED BILL DETERMINANTS</b>							
<b>KILOWATT HOURS (KWHS)</b>							
		1,632,639,774	435,979,118	1,229,791,152	138,000,000	46,790,738	0
		504,552,668	191,116,384	146,237,824	564,644,247	92,769,241	0
		299,072,582	0	0	383,257,335	0	0
		0	0	0	0	0	0
		0	0	0	0	0	17,961,924
	<b>SUBTOTAL</b>	<b>5,682,812,988</b>	<b>2,436,265,025</b>	<b>627,095,503</b>	<b>1,376,028,976</b>	<b>1,085,901,581</b>	<b>139,559,979</b>
		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>SUBTOTAL</b>	<b>5,682,812,988</b>	<b>2,436,265,025</b>	<b>627,095,503</b>	<b>1,376,028,976</b>	<b>1,085,901,581</b>	<b>139,559,979</b>
	<b>ADJUSTMENT TO ACTUAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL BEFORE ADJUSTMENT</b>	<b>5,682,812,988</b>	<b>2,436,265,025</b>	<b>627,095,503</b>	<b>1,376,028,976</b>	<b>1,085,901,581</b>	<b>139,559,979</b>
	<b>WEATHER &amp; UNBILLED ADJ. KWHS</b>	<b>(52,372,625)</b>	<b>(40,779,500)</b>	<b>(5,197,349)</b>	<b>(6,458,850)</b>	<b>0</b>	<b>63,074</b>
	<b>TOTAL PROFORMA KWHS</b>	<b>5,630,440,363</b>	<b>2,395,485,525</b>	<b>621,898,154</b>	<b>1,369,570,126</b>	<b>1,085,901,581</b>	<b>139,623,053</b>
	<b>TOTAL BILLS</b>		2,619,517	391,801	22,941	276	29,492
	<b>MINIMUM BILLS</b>						
	<b>EXCESS DEMAND</b>			438,308	2,648,036	1,278,599	

**AVISTA UTILITIES  
WASHINGTON ELECTRIC  
PRO FORMA REVENUE UNDER PRESENT AND PROPOSED BASE TARIFF RATES  
12 MONTHS ENDED DECEMBER 31, 2019**

WORK PAPER REFERENCE	TOTAL	RESIDENTIAL SCHEDULE 1	GENERAL SVC. SCH. 11,12	LG. GEN. SVC. SCH. 21,22	EX LG GEN SVC SCHEDULE 25	PUMPING SCH. 30, 31, 32	ST & AREA LTG SCH. 41-48
<b>PRESENT RATES</b>							
JDM-E-21	BASIC CHARGE MONTHLY MINIMUM	\$9.00	\$20.00			\$20.00	
JDM-E-21	BLOCK 1 PER KWH	8.103¢	11.686¢	7.535¢	5.505¢	10.292¢	
JDM-E-21	BLOCK 2 PER KWH	9.427¢	8.588¢	6.742¢	4.953¢	7.350¢	
JDM-E-21	BLOCK 3 PER KWH	11.053¢			4.235¢		
	BLOCK 4 PER KWH						
	ADJUST TO ACTUAL PER KWH	8.739¢	10.742¢	7.451¢		8.336¢	
JDM-E-21	DEMAND BLOCK 1			\$550.00	\$30,650.00		
JDM-E-21	DEMAND BLOCK 2		\$7.00	\$7.00	\$8.30		
<b>PROPOSED RATES</b>							
	BASIC CHARGE MONTHLY MINIMUM	\$9.00	\$20.00			\$20.00	
	BLOCK 1 PER KWH	8.103¢	11.686¢	7.535¢	5.505¢	10.292¢	
	BLOCK 2 PER KWH	9.427¢	8.588¢	6.742¢	4.953¢	7.350¢	
	BLOCK 3 PER KWH	11.053¢			4.235¢		
	BLOCK 4 PER KWH						
	ADJUST TO ACTUAL PER KWH	8.739¢	10.742¢	7.451¢		8.336¢	
	DEMAND BLOCK 1			\$550.00	\$30,650.00		
	DEMAND BLOCK 2		\$7.00	\$7.00	\$8.30		

**Note: Rates do not include BPA Residential Exchange Program Schedule 59, , Decoupling Schedule 75, Public Purpose Adjustment Schedules 89,91,92, REC Revenue Adjustment Schedule 98 or Power Cost Surcharge Schedule 93.**

**AVISTA UTILITIES  
WASHINGTON ELECTRIC  
PRO FORMA REVENUE UNDER PRESENT AND PROPOSED BASE TARIFF RATES  
12 MONTHS ENDED DECEMBER 31, 2019**

WORK PAPER REFERENCE	TOTAL	RESIDENTIAL SCHEDULE 1	GENERAL SVC. SCH. 11,12	LG. GEN. SVC. SCH. 21,22	EX LG GEN SVC SCHEDULE 25	PUMPING SCH. 30, 31, 32	ST & AREA LTG SCH. 41-48
<b>PRESENT REVENUE</b>							
<b>BASE TARIFF REVENUE</b>							
	BASIC CHARGE	\$32,001,513	\$23,575,653	\$7,836,020		\$589,840	
	MONTHLY MINIMUM	0					
	BLOCK 1	288,318,687	132,292,801	50,948,520	92,664,763	7,596,900	4,815,703
	BLOCK 2	108,621,978	47,564,180	16,413,075	9,859,354	27,966,830	6,818,539
	BLOCK 3	49,287,441	33,056,493			16,230,948	
	BLOCK 4	0					
	DEMAND BLOCK 1	21,076,950			12,617,550	8,459,400	
	DEMAND BLOCK 2	32,216,778		3,068,156	18,536,249	10,612,373	
JDM-E-22/23	POWER FACTOR ADJUSTMENT	126,292		0	126,292		0
JDM-E-29/8	PRIMARY VOLTAGE DISCOUNT	(1,683,453)			(65,169)		
	ANNUAL MINIMUM ADJUSTMENT	0					
JDM-E-11	STREET & AREA LIGHT REVENUE	6,628,562					6,628,562
	<b>SUBTOTAL</b>	<b>\$536,594,748</b>	<b>\$236,489,126</b>	<b>\$78,265,771</b>	<b>\$133,739,040</b>	<b>\$69,248,167</b>	<b>\$12,224,082</b>
		0	0	0	0	0	0
	<b>SUBTOTAL</b>	<b>\$536,594,748</b>	<b>\$236,489,126</b>	<b>\$78,265,771</b>	<b>\$133,739,040</b>	<b>\$69,248,167</b>	<b>\$12,224,082</b>
	<b>ADJUST TO ACTUAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL BASE TARIFF REVENUE</b>	<b>\$536,594,748</b>	<b>\$236,489,126</b>	<b>\$78,265,771</b>	<b>\$133,739,040</b>	<b>\$69,248,167</b>	<b>\$12,224,082</b>
	<b>ADJUSTMENT REVENUE</b>						
	<b>UNBILLED REVENUE ADJUSTMENT</b>						
JDM-E-15	UNBILLED LOAD KWHS	(9,617,800)	(4,921,431)	(1,087,941)	(3,671,502)	63,074	
JDM-E-5/6	UNBILLED LOAD RATE		8.739¢	10.742¢	7.451¢	8.336¢	
	UNBILLED LOAD REVENUE	(\$815,261)	(\$430,101)	(\$116,865)	(\$273,553)	\$5,258	
JDM-E-17	WEATHER-SENSITIVE KWHS	0	0	0	0		
JDM-E-5/6	WEATHER-SENSITIVE RATE		9.775¢	8.588¢	7.163¢		
	WEATHER-SENSITIVE REVENUE	\$0	\$0	\$0	\$0		
JDM-E-15	TOTAL UNBILLED KWH ADJUST	(9,617,800)	(4,921,431)	(1,087,941)	(3,671,502)	63,074	0
	TOTAL UNBILLED REVENUE ADJ	(\$815,261)	(\$430,101)	(\$116,865)	(\$273,553)	\$5,258	
JDM-E-17	WEATHER NORMALIZATION ADJ						
JDM-E-5/6	WEATHER-SENSITIVE KWHS	(42,754,825)	(35,858,069)	(4,109,408)	(2,787,348)		
	WEATHER-SENSITIVE RATE		9.775¢	8.588¢	7.163¢		
	WEATHER-SENSITIVE REVENUE	(\$4,057,556)	(\$3,504,987)	(\$352,916)	(\$199,653)		
	<b>TOTAL ADJUSTMENT REVENUE</b>	<b>(\$4,872,817)</b>	<b>(\$3,935,088)</b>	<b>(\$469,781)</b>	<b>(\$473,207)</b>	<b>\$5,258</b>	
	<b>TOTAL BASE TARIFF REVENUE</b>	<b>536,594,748</b>	<b>236,489,126</b>	<b>78,265,771</b>	<b>133,739,040</b>	<b>69,248,167</b>	<b>12,224,082</b>
	<b>TOTAL PRESENT REVENUE</b>	<b>\$531,721,931</b>	<b>\$232,554,039</b>	<b>\$77,795,990</b>	<b>\$133,265,833</b>	<b>\$69,248,167</b>	<b>\$12,229,340</b>



**AVISTA UTILITIES  
WASHINGTON ELECTRIC  
PRO FORMA REVENUE UNDER PRESENT AND PROPOSED BASE TARIFF RATES  
12 MONTHS ENDED DECEMBER 31, 2019**

WORK PAPER  
REFERENCE

	RATES	TOTAL KWHs	TOTAL REVENUE	BASELOAD KWHs	BASELOAD REVENUE	WTHR-SENS. KWHs	WTHR-SENS. REVENUE
<u>PRESENT BASELOAD AND WEATHER-SENSITIVE RATES</u>							
<b>SCHEDULE 1</b>							
0-800 KWHs	8.103¢	1,632,639,774	\$132,292,801	1,508,841,792	\$122,261,450	123,797,982	\$10,031,351
801-1500 KWHs	9.427¢	504,552,668	\$47,564,180	0	\$0	504,552,668	\$47,564,180
OVER 100 KWHs	11.053¢	299,072,582	\$33,056,493	0	\$0	299,072,582	\$33,056,493
TOTAL		2,436,265,025	\$212,913,473	1,508,841,792	\$122,261,450	927,423,233	\$90,652,023
AVERAGE RATE			8.739¢		8.103¢		9.775¢
<u>PROPOSED BASELOAD AND WEATHER-SENSITIVE RATES</u>							
<b>SCHEDULE 1</b>							
0-800 KWHs	8.103¢	1,632,639,774	\$132,292,801	1,508,841,792	\$122,261,450	123,797,982	\$10,031,351
801-1500 KWHs	9.427¢	504,552,668	\$47,564,180	0	\$0	504,552,668	\$47,564,180
OVER 1500 KWHs	11.053¢	299,072,582	\$33,056,493	0	\$0	299,072,582	\$33,056,493
TOTAL		2,436,265,025	\$212,913,473	1,508,841,792	\$122,261,450	927,423,233	\$90,652,023
AVERAGE RATE			8.739¢		8.103¢		9.775¢
<u>PRESENT BASELOAD AND WEATHER-SENSITIVE RATES</u>							
<b>SCHEDULE 11</b>							
0-3650 KWHs	11.686¢	435,979,118	\$50,948,520	435,979,118	\$50,948,520	0	\$0
over 3650 KWHs	8.588¢	191,116,384	\$16,413,075	138,009,347	\$11,852,243	53,107,038	\$4,560,832
TOTAL		627,095,503	\$67,361,595	573,988,465	\$62,800,762	53,107,038	\$4,560,832
AVERAGE RATE			10.742¢		10.941¢		8.588¢
<u>PROPOSED BASELOAD AND WEATHER-SENSITIVE RATES</u>							
<b>SCHEDULE 11</b>							
0-3650 KWHs	11.686¢	435,979,118	\$50,948,520	435,979,118	\$50,948,520	0	\$0
over 3650 KWHs	8.588¢	191,116,384	\$16,413,075	138,009,347	\$11,852,243	53,107,038	\$4,560,832
TOTAL		627,095,503	\$67,361,595	573,988,465	\$62,800,762	53,107,038	\$4,560,832
AVERAGE RATE			10.742¢		10.941¢		8.588¢

Note: Total Base Load for Sch. 1 = Base Load per bill times total billings (base load per bill on JDM-E-18) =  
663 X 2,619,517 = 1,508,841,792  
Total Base Load for Sch. 11 = 1,338 X 391,801 = 573,988,465

**AVISTA UTILITIES  
WASHINGTON ELECTRIC  
PRO FORMA REVENUE UNDER PRESENT AND PROPOSED BASE TARIFF RATES  
12 MONTHS ENDED DECEMBER 31, 2019**

WORK PAPER REFERENCE	RATES	TOTAL KWHS	TOTAL REVENUE	BASELOAD KWHS	BASELOAD REVENUE	WTHR-SENS. KWHS	WTHR-SENS. REVENUE
<u>PRESENT BASELOAD AND WEATHER-SENSITIVE RATES</u>							
<b>SCHEDULE 21</b>							
0-250000 KWHS	7.535¢	1,229,791,152	\$92,664,763	1,229,791,152	\$92,664,763	0	\$0
OVER 250000 KWHS	6.742¢	146,237,824	\$9,859,354	146,237,824	\$9,859,354	0	\$0
TOTAL		1,376,028,976	102,524,117	1,431,334,872	102,524,117	0	0
AVERAGE RATE			7.451¢		7.163¢		#DIV/0!
<u>PROPOSED BASELOAD AND WEATHER-SENSITIVE RATES</u>							
<b>SCHEDULE 21</b>							
0-250000 KWHS	7.535¢	1,229,791,152	\$92,664,763	1,229,791,152	\$92,664,763	0	\$0
OVER 250000 KWHS	6.742¢	146,237,824	\$9,859,354	146,237,824	\$9,859,354	0	\$0
TOTAL		1,376,028,976	102,524,117	1,431,334,872	102,524,117	0	0
AVERAGE RATE					7.163¢		#DIV/0!

Note: Total Base Load for Sch. 21 = Base Load per bill times total billings (base load per bill on JDM-E-18) =  
53,800 X 22,941 = 1,431,334,872