

**BEFORE THE WASHINGTON  
UTILITIES & TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

COMPLAINANT

V.

AVISTA CORPORATION, d/b/a AVISTA UTILITIES,

RESPONDENT

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DOCKETS UE-150204 and UG-150205 (*Consolidated*)

DONN M. RAMAS ON BEHALF OF PUBLIC COUNSEL

**EXHIBIT DMR-32**

Calculation of Refund Using Company Methodology -  
Electric Operations

September 13, 2019

AVISTA CORPORATION  
Docket Nos. UE-150204 and UG-150205  
Calculation of Refund Using Company Methodology  
- Electric Operations  
(000s of Dollars)

<u>Line</u>	<u>Description</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
1	Net Revenue Requirement of Attrition Rate Base Above Pro Forma Rate Base, per Company	2,865	2,865	2,497
2	Annual Earnings to Share	5,194	2,987	-
3	Remove Attrition vs Pro Forma Revenue Requirement (L.1)	(2,865)	(2,865)	
4	Revised Annual Earnings to Share	2,329	122	
5	50% Share of Revised Earnings-Sharing (L. 4 x 50%)	1,165	61	
6	Actual Amount Refunded to Customers (L.2 x 50%)	2,597	1,493	
7	50% Share of Revised Earnings-Sharing (-L.5)	(1,165)	(61)	
8	Net Refund Already Paid to Offset Ordered Refund (L.6 + L.7)	1,433	1,433	
<b><u>Calculation of Net Amount Due to Customers</u></b>				
9	Revenue Requirement of Attrition Above Pro Forma Rate Base (L.1)	2,865	2,865	2,497
10	50% Share of Revised Earnings-Sharing (L.5)	1,165	61	-
11	Total Amount Owed to Customers (L.9 + L.10)	4,030	2,926	2,497
12	Actual Amount Refunded to Customers (L.6)	2,597	1,493	-
13	Net Amount Still Owed to Customers (L.11 - L.12)	1,433	1,433	2,497
14	Rate Effective Period (1/11/16 - 4/30/18)	97.26%	100%	32.88%
15	Refund for Period	1,393	1,433	821
16	Total Refund for Rate Effective Period (1/11/16 - 4/30/18)		<u>3,647</u>	

Source/Notes:

Line 1: Avista Exh. EMA-9T, Table No. 1. 2018 amount based on Company calculation revised for 21% FIT rate.  
2016 column: Avista Exhibit No. EMA-9T, Table Nos. 1 - 4, with rate effective period extended through 12/31/16.  
2017 column, lines 2 and 6: Electric Decoupling Rate Adjustment filed August 17, 2018, Attachment A, p.6.  
Per Electric Decoupling Rate Adjustment filed August 22, 2019, there was no electric earnings sharing for 2018.