

ATTACHMENT 1

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-190334

DOCKET NO. UG-190335

(consolidated)

AVISTA CORPORATION

COMPLIANCE FILING

WORKPAPERS SUPPORTING COMPLIANCE TARIFFS – ELECTRIC

Attachment A

**AVISTA UTILITIES
WASHINGTON ELECTRIC
PROPOSED INCREASE BY SERVICE SCHEDULE
12 MONTHS ENDED DECEMBER 31, 2018
(000s of Dollars)**

No.	Type of Service (a)	Schedule Number (b)	Base Tariff Revenue Under Present Rates(1) (c)	Settlement General Increase (d)	Base Tariff Revenue Under Proposed Rates(1) (e)	Base Tariff Percent Increase (f)	Total Billed Revenue at Present Rates (2) (g)	Settlement General Increase (h)	Sch 93 ERM Rate Adjustment (k)	Sch 92 LIRAP Rate Adjustment (l)	Percent Increase on Billed Revenue (i)
1	Residential	1/2	\$216,075	\$14,579	\$230,654	6.7%	\$222,668	\$14,579	\$0	\$187	6.6%
2	General Service	11/12	\$75,061	\$2,131	\$77,192	2.8%	\$80,650	\$2,131	\$0	\$71	2.7%
3	Large General Service	21/22	\$125,677	\$7,135	\$132,812	5.7%	\$136,458	\$7,135	\$0	\$112	5.3%
4	Extra Large General Service	25	\$66,744	\$3,789	\$70,533	5.7%	\$69,319	\$3,789	\$0	\$36	5.5%
5	Pumping Service	30/31/32	\$12,039	\$684	\$12,723	5.7%	\$13,073	\$684	\$0	\$10	5.3%
6	Street & Area Lights	41-48	<u>\$6,424</u>	<u>\$182</u>	<u>\$6,606</u>	2.8%	<u>\$6,754</u>	<u>\$182</u>	<u>\$0</u>	<u>\$6</u>	2.8%
7	Total		\$502,020	\$28,500	\$530,520	5.7%	\$528,921	\$28,500	\$0	\$422	5.5%

(1) Excludes all present rate adjustments: Schedule 59 (BPA Residential Exchange), Schedule 75 (Decoupling), Schedule 91 (DSM), Schedule 92 (LIRAP), Schedule 93 (ERM), and Schedule 98 (REC Revenue).

(2) Includes all present rate adjustments: Schedule 59 (BPA Residential Exchange), Schedule 75 (Decoupling), Schedule 91 (DSM), Schedule 92 (LIRAP), Schedule 93 (ERM), and Schedule 98 (REC Revenue).

**AVISTA UTILITIES
WASHINGTON ELECTRIC
PRESENT AND PROPOSED RATE COMPONENTS BY SCHEDULE**

<u>Type of Service</u> (a)	<u>Base Tariff Sch. Rate</u> (b)	<u>Present Other Adj. (1)</u> (c)	<u>Present Billing Rate</u> (d)	<u>General Rate Inc/Dec</u> (e)	<u>Sch. 92 LIRAP Rate Increase</u> (f)	<u>Sch. 93 ERM Rate Decrease</u> (g)	<u>Proposed Billing Rate</u> (h)	<u>Proposed Base Tariff Rate</u> (i)
<u>Residential Service - Schedule 1</u>								
Basic Charge	\$9.00		\$9.00	\$0.00			\$9.00	\$9.00
Energy Charge:								
First 800 kWhs	\$0.07533	\$0.00284	\$0.07817	\$0.00570	\$0.00008	\$0.00000	\$0.08395	\$0.08103
800 - 1,500 kWhs	\$0.08765	\$0.00284	\$0.09049	\$0.00662	\$0.00008	\$0.00000	\$0.09719	\$0.09427
All over 1,500 kWhs	\$0.10276	\$0.00284	\$0.10560	\$0.00777	\$0.00008	\$0.00000	\$0.11345	\$0.11053
<u>General Services - Schedule 11</u>								
Basic Charge	\$20.00		\$20.00	\$0.00			\$20.00	\$20.00
Energy Charge:								
First 3,650 kWhs	\$0.11349	\$0.00942	\$0.12291	\$0.00337	\$0.00011	\$0.00000	\$0.12639	\$0.11686
All over 3,650 kWhs	\$0.08341	\$0.00942	\$0.09283	\$0.00247	\$0.00011	\$0.00000	\$0.09541	\$0.08588
Demand Charge:								
20 kW or less	no charge		no charge	no charge				no charge
Over 20 kW	\$6.50/kW		\$6.50/kW	\$0.50/kW			\$7.00/kW	\$7.00/kW
Minimums:	\$15.00 Single Phase Service						\$20.00 Single Phase Service	
	\$25.35 Three Phase Service						\$27.35 Three Phase Service	
<u>Large General Service - Schedule 21</u>								
Energy Charge:								
First 250,000 kWhs	\$0.07189	\$0.00799	\$0.07988	\$0.00346	\$0.00008	\$0.00000	\$0.08342	\$0.07535
All over 250,000 kWhs	\$0.06430	\$0.00799	\$0.07229	\$0.00312	\$0.00008	\$0.00000	\$0.07549	\$0.06742
Demand Charge:								
50 kW or less	\$500.00		\$500.00	\$50.00			\$550.00	\$550.00
Over 50 kW	\$6.50/kW		\$6.50/kW	\$0.50/kW			\$7.00/kW	\$7.00/kW
Primary Voltage Discount	\$0.20/kW		\$0.20/kW				\$0.20/kW	\$0.20/kW
<u>Extra Large General Service - Schedule 25</u>								
Energy Charge:								
First 500,000 kWhs	\$0.05505	\$0.00261	\$0.05766	\$0.00000	\$0.00005	\$0.00000	\$0.05771	\$0.05505
500,000 - 6,000,000 kWhs	\$0.04953	\$0.00261	\$0.05214	\$0.00000	\$0.00005	\$0.00000	\$0.05219	\$0.04953
All over 6,000,000 kWhs	\$0.04235	\$0.00181	\$0.04416	\$0.00000		\$0.00000	\$0.04416	\$0.04235
Demand Charge:								
3,000 kva or less	\$24,000		\$24,000	\$6,650			\$30,650	\$30,650
Over 3,000 kva	\$6.50/kva		\$6.50/kva	\$1.80/kva			\$8.30/kva	\$8.30/kva
Primary Volt. Discount								
11 - 60 kv	\$0.20/kva		\$0.20/kva				\$0.20/kva	\$0.20/kva
60 - 115 kv	\$1.10/kva		\$1.10/kva	\$0.42/kva			\$1.52/kva	\$1.52/kva
115 or higher kv	\$1.40/kva		\$1.40/kva	\$0.53/kva			\$1.93/kva	\$1.93/kva
Annual Minimum	Present:	\$829,950					Proposed:	\$945,750
<u>Pumping Service - Schedule 31</u>								
Basic Charge	\$20.00		\$20.00	\$0.00			\$20.00	\$20.00
Energy Charge:								
First 85 kW/kWh	\$0.09712	\$0.00733	\$0.10445	\$0.00580	\$0.00007	\$0.00000	\$0.11032	\$0.10292
Next 80 kW/kWh	\$0.09712	\$0.00733	\$0.10445	\$0.00580	\$0.00007	\$0.00000	\$0.11032	\$0.10292
All additional kWhs	\$0.06936	\$0.00733	\$0.07669	\$0.00414	\$0.00007	\$0.00000	\$0.08090	\$0.07350

(1) Includes all present rate adjustments: Schedule 59 (BPA Residential Exchange), Schedule 75 (Decoupling), Schedule 91 (DSM), Schedule 92 (LIRAP), Schedule 93 (ERM), and Schedule 98 (REC Revenue).

Avista
 Capital Recovery Factor Calculation
 Present - UE-170485

Cost of Capital				Source
Capital Component	Capital Structure	Component Cost	Weighted Cost	
Long Term Debt	51.500%	5.6200%	2.894%	Settlement Stipulation
Preferred Equity	0.000%	0.0000%	0.000%	Settlement Stipulation
Common Equity	48.500%	9.5000%	4.608%	Settlement Stipulation
Total	100.00%		7.502%	

Grossed-up Rate of Return			
Tax Gross-up Factor			1.328
Weighted ROE * Tax Gross-up		1.328 * 4.608%	6.118%
Long Term Debt			2.894%
Preferred Equity * Tax Gross-up		1.328 * 0.000%	0.000%
Grossed-up Rate of Return			9.012%

Account Number	Plant in Service	Test Year Depreciation Expense	Effective Depreciation Rate	
373 - Street Lighting	\$40,293,000	\$1,380,000	3.425%	Knox
Revenue Conversion Factor (Before FIT)			0.953323	Smith
Grossed-Up Depreciation Rate			3.593%	

*From Cost of Service (Knox)

Capital Recovery Factor 12.605%

Avista
 Capital Recovery Factor Calculation
 Proposed - UE- 190334

Cost of Capital				Source
Capital Component	Capital Structure	Component Cost	Weighted Cost	
Long Term Debt	51.500%	5.1500%	2.652%	Settlement Stipulation
Preferred Equity	0.000%	0.0000%	0.000%	Settlement Stipulation
Common Equity	48.500%	9.4000%	4.559%	Settlement Stipulation
Total	100.00%		7.211%	

Grossed-up Rate of Return				
Tax Gross-up Factor			1.325	Andrew's Conversion Factor
Weighted ROE * Tax Gross-up		1.325 * 4.950%	6.039%	
Long Term Debt			2.652%	
Preferred Equity * Tax Gross-up		1.325 * 0.000%	0.000%	
Grossed-up Rate of Return			8.691%	

Account Number	Plant in Service	Test Year Depreciation Expense	Effective Depreciation Rate	
373 - Street Lighting	\$42,485,000	\$1,386,000	3.262%	From Cost of Service (Knox)
Revenue Conversion Factor (Before FIT)			0.955631	Andrew's Conversion Factor
Grossed-Up Depreciation Rate			3.414%	

*From Cost of Service (Knox)

Capital Recovery Factor 12.105%

**AVISTA UTILITIES
REVENUE CONVERSION FACTOR
WASHINGTON ELECTRIC
TWELVE MONTHS ENDED DECEMBER 31, 2018**

Line No.	Description	Factor
1	Revenues	<i>1.000000</i>
	Expense:	
2	Uncollectibles	<i>0.003782</i>
3	Commission Fees	<i>0.002000</i>
4	Washington Excise Tax	<i>0.038587</i>
6	Total Expense	<u><u><i>0.044369</i></u></u>
7	Net Operating Income Before FIT	<i>0.955631</i>
8	Federal Income Tax @ 21%	<u><u><i>0.200683</i></u></u>
9	REVENUE CONVERSION FACTOR	<u><u><u><i>0.754948</i></u></u></u>

Washington Schedule 46 Customer LED Rates

LED Wattage	Implied kWh Usage	Schedule 46 Custom Rate	Monthly Base Rate	Code
Up to 10W LED	2	\$ 0.10519	\$ 0.21	005L
11-20W LED	5	\$ 0.10519	\$ 0.53	015L
21-30W LED	9	\$ 0.10519	\$ 0.95	025L
31-40W LED	13	\$ 0.10519	\$ 1.37	035L
41-50W LED	16	\$ 0.10519	\$ 1.68	045L
51-60W LED	20	\$ 0.10519	\$ 2.10	055L
61-70W LED	23	\$ 0.10519	\$ 2.42	065L
71-80W LED	27	\$ 0.10519	\$ 2.84	075L
81-90W LED	31	\$ 0.10519	\$ 3.26	085L
91-100W LED	34	\$ 0.10519	\$ 3.58	095L
101-110W LED	38	\$ 0.10519	\$ 4.00	105L
111-120W LED	41	\$ 0.10519	\$ 4.31	115L
121-130W LED	45	\$ 0.10519	\$ 4.73	125L
131-140W LED	49	\$ 0.10519	\$ 5.15	135L
141-150W LED	52	\$ 0.10519	\$ 5.47	145L
151-160W LED	56	\$ 0.10519	\$ 5.89	155L
161-170W LED	59	\$ 0.10519	\$ 6.21	165L
171-180W LED	63	\$ 0.10519	\$ 6.63	175L
181-190W LED	67	\$ 0.10519	\$ 7.05	185L
191-200W LED	70	\$ 0.10519	\$ 7.36	195L
201-225W LED	77	\$ 0.10519	\$ 8.10	212L
226-250W LED	86	\$ 0.10519	\$ 9.05	237L

WASHINGTON Area Lights (Schedule 47)

% rate increase --> 2.7%

Fixture Type	Pole Facility	Size	Sched	Pres. Rates		Prop. Rates	
				047	048	047	048
Sodium Vapor	Granville w/16' decorative pole	400W	HAG	\$29.98	\$29.98	\$30.78	\$30.78
Sodium Vapor	Floodlight on existing standard	250W	HAH	\$22.18	\$22.18	\$22.77	\$22.77
Sodium Vapor	Kim light w/25' fiberglass pole	100W	HAI	\$28.96	\$28.96	\$29.74	\$29.74
Sodium Vapor	Post Top w/16' decorative pole	400W	HAP	\$28.59	\$28.59	\$29.36	\$29.36
Sodium Vapor	on existing standard	100W	HPA	\$13.75	\$13.75	\$14.12	\$14.12
Sodium Vapor	on existing standard	200W	HPB	\$19.53	\$19.53	\$20.05	\$20.05
Sodium Vapor	on existing standard	400W	HPC	\$26.98	\$26.98	\$27.70	\$27.70
Sodium Vapor	35' wood pole	200W	HPD	\$27.13	\$27.13	\$27.86	\$27.86
Sodium Vapor	35' wood pole	100W	HPE	\$20.14	\$20.14	\$20.68	\$20.68
Sodium Vapor	35' wood pole	400W	HPG	\$34.67	\$34.67	\$35.60	\$35.60
Sodium Vapor	30' steel pole	200W	HPL	\$34.07	\$34.07	\$34.98	\$34.98
Sodium Vapor	25' steel pole	200W	HPO	\$29.51	\$29.51	\$30.30	\$30.30
Sodium Vapor	20' fiberglass pole	100W	HPS	\$20.14	\$20.14	\$20.68	\$20.68
Sodium Vapor	30' steel pole w/2 arms	200W	HPY	\$57.73	\$57.73	\$59.28	\$59.28
Mercury Vapor	on existing standard	7000	MVA	\$15.82	\$15.82	\$16.24	\$16.24
Mercury Vapor	on existing standard	10000	MVB	\$18.95	\$18.95	\$19.46	\$19.46
Mercury Vapor	on existing standard	20000	MVC	\$26.95	\$26.95	\$27.67	\$27.67
Mercury Vapor	30' wood pole	7000	MVD	\$19.74	\$19.74	\$20.27	\$20.27
Mercury Vapor	30' wood pole	10000	MVE	\$22.92	\$22.92	\$23.53	\$23.53
Mercury Vapor	30' wood pole	20000	MVF	\$30.94	\$30.94	\$31.77	\$31.77
Mercury Vapor	25' steel	7000	MVG	\$25.73	\$25.73	\$26.42	\$26.42
Mercury Vapor	25' steel	10000	MVH	\$28.93	\$28.93	\$29.71	\$29.71
Mercury Vapor	25' steel	20000	MVI	\$36.90	\$36.90	\$37.89	\$37.89
Mercury Vapor	30' steel	7000	MVJ	\$26.99	\$26.99	\$27.71	\$27.71
Mercury Vapor	30' steel	10000	MVK	\$30.16	\$30.16	\$30.97	\$30.97
Mercury Vapor	30' steel	20000	MVL	\$38.15	\$38.15	\$39.17	\$39.17
Mercury Vapor	25' aluminum	7000	MVM	\$27.85	\$27.85	\$28.60	\$28.60
Mercury Vapor	25' aluminum	10000	MVN	\$31.03	\$31.03	\$31.86	\$31.86
Mercury Vapor	25' aluminum	20000	MVO	\$39.00	\$39.00	\$40.05	\$40.05
Mercury Vapor	Special	7000	MVV	\$7.91	\$7.91	\$8.12	\$8.12
none	35' wood pole	n/a	PA	\$6.37	\$6.37	\$6.54	\$6.54
none	55' wood pole	n/a	PB	\$12.46	\$12.46	\$12.49	\$12.49
LED	on existing standard	70W	HPAL	\$13.75	\$13.75	\$14.12	\$14.12
LED	on existing standard	107W	HPBL	\$19.53	\$19.53	\$20.05	\$20.05
LED	on existing standard	241W	HPCL	\$26.98	\$26.98	\$27.70	\$27.70
LED	20' fiberglass pole	70W	HPSL	\$20.14	\$20.14	\$20.68	\$20.68
LED	35' wood pole	70W	HPEL	\$20.14	\$20.14	\$20.68	\$20.68
LED	35' wood pole	107W	HPDL	\$27.13	\$27.13	\$27.86	\$27.86
LED	25' steel pole	107W	HPOL	\$29.51	\$29.51	\$30.30	\$30.30
LED	30' steel pole	107W	HPLL	\$34.07	\$34.07	\$34.98	\$34.98
LED	30' steel pole w/2 arms	107W	HPYL	\$57.73	\$57.73	\$59.28	\$59.28
LED	Granville w/16' decorative pole	70W	HAGL	\$29.98	\$29.98	\$30.78	\$30.78
LED	Post Top w/16' decorative pole	70W	HAPL	\$28.59	\$28.59	\$29.36	\$29.36
LED	35 ft direct buried steel pole	70W	HAAL	\$28.29	\$28.29	\$29.05	\$29.05
LED	Floodlight on existing standard	125W	HAML	\$15.26	\$15.26	\$15.67	\$15.67
LED	Floodlight 35ft wood pole	125W	HANL	\$21.63	\$21.63	\$22.21	\$22.21
LED	70W Kim light w/25ft Fiberglass	70W	HAIL	\$28.96	\$28.96	\$29.74	\$29.74
LED	30 ft Fiberglass direct buried	70W	HAOL	\$26.32	\$26.32	\$27.03	\$27.03
LED	35 ft Fiberglass direct buried	107W	HAQL	\$29.00	\$29.00	\$29.78	\$29.78
LED	30 steel pole pedestal base	70W	HPKL	\$28.29	\$28.29	\$29.05	\$29.05
LED	35' wood pole	248W	HPGL	\$34.67	\$34.67	\$35.60	\$35.60

Avista Electric
LIRAP Rate Calculation
UE-190334

(a) Type of Service	(b) Schedule Number	(c) LIRAP Billing Determinants	(d) Present LIRAP Funding Rate	(e) Present LIRAP Funding Revenue	(f) 6.5% LIRAP Funding Increase	(g) Proposed LIRAP Funding Revenue	(h) Proposed LIRAP Funding Rate	Total Incremental Rate change (m)
Residential	1/2	2,374,703,689 \$	0.00121 \$	2,873,391 \$	186,616 \$	3,060,007 \$	0.00129 \$	\$ 0.00008
General Service	11/12	619,305,952 \$	0.00176 \$	1,089,194 \$	70,739 \$	1,159,933 \$	0.00187 \$	\$ 0.00011
Large General Service	21/22	1,365,904,624 \$	0.00127 \$	1,731,074 \$	112,427 \$	1,843,501 \$	0.00135 \$	\$ 0.00008
Extra Large General Service	25	699,355,023 \$	0.00080 \$	556,527 \$	36,144 \$	592,671 \$	0.00085 \$	\$ 0.00005
Pumping Service	30/31/32	145,822,517 \$	0.00110 \$	160,455 \$	10,421 \$	170,876 \$	0.00117 \$	\$ 0.00007
Street & Area Lights	41-48	18,542,032	1.49% \$	93,800 \$	6,092 \$	99,892 \$	1.51%	0.02%
Total		5,223,633,837		6,504,441 \$	422,439 \$	6,926,880 \$		
			Net Funding	6,215,846 \$	403,696 \$	6,619,541 \$		
					6.5%			

Electric LIRAP Percentage Change

Sch 001 Base Rate Change	6.75%
times 2	13.49%
less Oct Increase	-7.00%
Incremental Change	6.49%

**AVISTA UTILITIES
WASHINGTON ELECTRIC
PROPOSED INCREASE BY SERVICE SCHEDULE
12 MONTHS ENDED DECEMBER 31, 2018
(000s of Dollars)**

Rate Spread Adjusted for ERM and Remand

No.	Type of Service	Schedule Number	Base Tariff Revenue Under Present Rates (1)	Settlement General Increase	Base Tariff Revenue Under Proposed Rates (1)	Base Tariff Percent Increase	Total Billed Revenue at Present Rates (2)	Base Rate General Increase	Sch 94 Remand Rate Adjustment	Sch 93 ERM Rate Adjustment	Sch 92 LIRAP Rate Adjustment	Total Net Impact	Percent Increase on Billed Revenue
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	Residential	1/2	\$216,075	\$14,579	\$230,654	6.7%	\$222,668	\$14,579	(\$2,117)	(\$10,072)	\$187	\$2,577	1.2%
2	General Service	11/12	\$75,061	\$2,131	\$77,192	2.8%	\$80,650	\$2,131	(\$735)	(\$2,658)	\$71	(\$1,192)	-1.5%
3	Large General Service	21/22	\$125,677	\$7,135	\$132,812	5.7%	\$136,458	\$7,135	(\$1,231)	(\$6,000)	\$112	\$16	0.0%
4	Extra Large General Service	25	\$66,744	\$3,789	\$70,533	5.7%	\$69,319	\$3,789	(\$654)	(\$4,606)	\$36	(\$1,435)	-2.1%
5	Pumping Service	30/31/32	\$12,039	\$684	\$12,723	5.7%	\$13,073	\$684	(\$118)	(\$569)	\$10	\$7	0.1%
6	Street & Area Lights	41-48	<u>\$6,424</u>	<u>\$182</u>	<u>\$6,606</u>	2.8%	<u>\$6,754</u>	<u>\$182</u>	<u>(\$63)</u>	<u>(\$99)</u>	<u>\$6</u>	<u>\$26</u>	0.4%
7	Total		\$502,020	\$28,500	\$530,520	5.7%	\$528,921	\$28,500	(\$4,919)	(\$24,003)	\$422	\$0	0.0%

(1) Excludes all present rate adjustments: Schedule 59 (BPA Residential Exchange), Schedule 75 (Decoupling), Schedule 91 (DSM), Schedule 92 (LIRAP), Schedule 93 (ERM), and Schedule 98 (REC Revenue).

(2) Includes all present rate adjustments: Schedule 59 (BPA Residential Exchange), Schedule 75 (Decoupling), Schedule 91 (DSM), Schedule 92 (LIRAP), Schedule 93 (ERM), and Schedule 98 (REC Revenue).

ERM Revenues Rebate Allocation - Additional \$3.3M (After ERM Sharing)

Schedule 93 - Year 1

Line No.	DESCRIPTION	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
1	Generation Allocated							
2	Total Generation Percentage	100.00%	41.96%	11.07%	25.00%	19.19%	2.37%	0.41%
3	Rebate Amount (1-Year)	\$ (24,003,000)	\$ (10,071,607)	\$ (2,657,651)	\$ (5,999,640)	\$ (4,606,254)	\$ (569,254)	\$ (98,594)
4	Annual Load (1-Year)	5,771,604,611	2,409,920,054	638,901,623	1,403,921,597	1,163,049,483	143,316,565	12,495,289
5	Cents Per kWh Rate		\$ (0.00418)	\$ (0.00416)	\$ (0.00427)	\$ (0.00396)	\$ (0.00397)	\$ (0.00789)
6								
7	Proposed Cents per kWh Rate		\$ (0.00418)	\$ (0.00416)	\$ (0.00427)	\$ (0.00396)	\$ (0.00397)	\$ (0.00789)
8	Present Cents per kWh Rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Difference in Rate		\$ (0.00418)	\$ (0.00416)	\$ (0.00427)	\$ (0.00396)	\$ (0.00397)	\$ (0.00789)
10	Change in Revenue	\$ (24,003,000)	\$ (10,071,607)	\$ (2,657,651)	\$ (5,999,640)	\$ (4,606,254)	\$ (569,254)	\$ (98,594)

Line No.	DESCRIPTION	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
11	Present Annual Billed Revenue	\$ 528,922,000	\$ 222,668,000	\$ 80,650,000	\$ 136,458,000	\$ 69,319,000	\$ 13,073,000	\$ 6,754,000
12	Total Billed Percentage Change (1-Year)	-4.5%	-4.5%	-3.3%	-4.4%	-6.6%	-4.4%	-1.5%
13	Year One Annual Rebate	\$ (24,003,000)	\$ (10,071,607)	\$ (2,657,651)	\$ (5,999,640)	\$ (4,606,254)	\$ (569,254)	\$ (98,594)
14	Total Billed Percentage Change (1-Year)	-4.5%	-4.5%	-3.3%	-4.4%	-6.6%	-4.4%	-1.5%
15	Year Two Annual Rebate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

- (1) UE-170485 Cost of Service Study
E02 Generation Allocator
- (2) April 1, 2020 through March 31, 2021 Forecasted Loads (input)

ERM Revenues Rebate Allocation - Additional \$3.3M (After ERM Sharing)

Schedule 93 - Year 2

Line No.	DESCRIPTION	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
1	Generation Allocated							
2	Total Generation Percentage	100.00%	41.96%	11.07%	25.00%	19.19%	2.37%	0.41%
3	Rebate Amount (2-Year)	\$ (18,316,072)	\$ (7,685,384)	\$ (2,027,985)	\$ (4,578,171)	\$ (3,514,914)	\$ (434,383)	\$ (75,234)
4	Annual Load (2-Year)	5,797,878,381	2,420,873,227	646,740,086	1,404,830,614	1,168,768,789	144,341,165	12,324,499
5	Cents Per kWh Rate		\$ (0.00317)	\$ (0.00314)	\$ (0.00326)	\$ (0.00301)	\$ (0.00301)	\$ (0.00610)
6								
7	Proposed Cents per kWh Rate		\$ (0.00317)	\$ (0.00314)	\$ (0.00326)	\$ (0.00301)	\$ (0.00301)	\$ (0.00610)
8	Present Cents per kWh Rate		\$ (0.00418)	\$ (0.00416)	\$ (0.00427)	\$ (0.00396)	\$ (0.00397)	\$ (0.00789)
9	Difference in Rate		\$ 0.00101	\$ 0.00102	\$ 0.00101	\$ 0.00095	\$ 0.00096	\$ 0.00179
10	Change in Revenue	\$ 5,790,843	\$ 2,433,866	\$ 662,454	\$ 1,420,456	\$ 1,113,410	\$ 138,652	\$ 22,006
Line No.	DESCRIPTION	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
11	Present Annual Billed Revenue	\$ 528,922,000	\$ 222,668,000	\$ 80,650,000	\$ 136,458,000	\$ 69,319,000	\$ 13,073,000	\$ 6,754,000
12	Total Billed Percentage Change (2-Year)	1.1%	1.1%	0.8%	1.0%	1.6%	1.1%	0.3%
13	Year Two Annual Rebate	\$ (18,316,072)	\$ (7,685,384)	\$ (2,027,985)	\$ (4,578,171)	\$ (3,514,914)	\$ (434,383)	\$ (75,234)
14	Total Billed Percentage Change (2-Year)	-3.5%	-3.5%	-2.5%	-3.4%	-5.1%	-3.3%	-1.1%
15	Year Two Annual Rebate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

- (1) UE-170485 Cost of Service Study
E02 Generation Allocator
- (2) April 1, 2021 through March 31, 2022 Forecasted Loads (input)

**AVISTA UTILITIES
WASHINGTON ELECTRIC
CHANGE BY SERVICE SCHEDULE
(000s of Dollars)**

Schedule 94

No.	Type of Service	Schedule Number	Base Tariff Revenue Under Present Rates	Percentage Allocation	Refund Rate Adjustment	Earnings Sharing Offset	Total Rate Adjustment	kWh Billing Determinants	Cents Per kWh
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Residential	1/2	\$216,075	43.0%	(\$2,117)	\$0	(\$2,117)	2,374,703,689	(\$0.00089)
2	General Service	11/12	\$75,061	15.0%	(\$735)	\$0	(\$735)	619,305,952	(\$0.00119)
3	Large General Service	21/22	\$125,677	25.0%	(\$1,231)	\$0	(\$1,231)	1,365,904,624	(\$0.00090)
4	Extra Large General Service	25	\$66,744	13.3%	(\$654)	\$0	(\$654)	1,113,564,012	(\$0.00059)
5	Pumping Service	30/31/32	\$12,039	2.4%	(\$118)	\$0	(\$118)	145,822,517	(\$0.00081)
6	Street & Area Lights	41-48	<u>\$6,424</u>	1.3%	<u>(\$63)</u>	<u>\$0</u>	<u>(\$63)</u>	<u>18,542,032</u>	(\$0.00339)
7	Total		\$502,020	100.0%	(\$4,919)	\$0	(\$4,919)	5,637,842,825	