

ATTACHMENT 3

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-190334

DOCKET NO. UG-190335

(consolidated)

AVISTA CORPORATION

COMPLIANCE FILING

ELECTRIC DECOUPLING BASELINE CALCULATIONS

Avista Utilities
Electric Decoupling Mechanism
Development of Decoupled Revenue by Rate Schedule - Electric
Washington Docket No. UE-190334 Compliance Filing

	TOTAL	RESIDENTIAL SCHEDULE 1,2	GENERAL SVC. SCH. 11,12	LG. GEN. SVC. SCH. 21,22	PUMPING SCH. 30, 31, 32	EX LG GEN SVC SCHEDULE 25	ST & AREA LTG SCH. 41-48
1 Total Normalized 12ME Dec 2018 Revenue	\$ 502,020,000	\$ 216,075,000	\$ 75,061,000	\$ 125,677,000	\$ 12,039,000	\$ 66,744,000	\$ 6,424,000
2 Allowed Revenue Increase (Attachment 1)	\$ 28,500,000	\$ 14,579,000	\$ 2,131,000	\$ 7,135,000	\$ 684,000	\$ 3,789,000	\$ 182,000
3 Allowed Base Rate Revenue	\$ 530,520,000	\$ 230,654,000	\$ 77,192,000	\$ 132,812,000	\$ 12,723,000	\$ 70,533,000	\$ 6,606,000
4 Normalized kWhs (12ME Dec 2018 Test Year)	5,637,842,826	2,374,703,689	619,305,952	1,365,904,624	145,822,517	1,113,564,012	18,542,032
5 Retail Revenue Adjustment (line 14)	\$ 0.01895	\$ 0.01895	\$ 0.01895	\$ 0.01895	\$ 0.01895	\$ 0.01895	\$ 0.01895
6 Variable Power Supply Revenue (L4 * L5)	\$ 106,837,122	\$ 45,000,635	\$ 11,735,848	\$ 25,883,893	\$ 2,763,337	\$ 21,102,038	\$ 351,372
7 Delivery & Power Plant Revenue (L3 - L6)	\$ 367,997,288	\$ 185,653,365	\$ 65,456,152	\$ 106,928,107	\$ 9,959,663		
8 Customer Bills (12ME Dec 2018 Test Year)	3,027,008	2,587,975	386,800	22,787	29,446		
9 Allowed Basic Charges		\$ 9.00	\$ 20.00	\$ 550.00	\$ 20.00		
10 Basic Charge Revenue (Ln 8 * Ln 9)	\$ 44,149,545	\$ 23,291,775	\$ 7,736,000	\$ 12,532,850	\$ 588,920		
11 Decoupled Revenue	\$ 323,847,743	\$ 162,361,590	\$ 57,720,152	\$ 94,395,257	\$ 9,370,743	Excluded From Decoupling	
12 Retail Revenue Adjustment - (UE-170485 ERM Base)	\$0.01811						
13 Gross Up Factor for Revenue Related Exp	104.64%						
14 Grossed Up Retail Revenue Adjustment	\$0.01895						
		Residential	Non-Residential Group				
15 Average Number of Customers (Line 8 / 12)		215,665	36,586				
16 Annual kWh		2,374,703,689	2,131,033,093				
17 Basic Charge Revenues		23,291,775	20,857,770				
18 Customer Bills		2,587,975	439,033				
19 Average Basic Charge		\$9.00	\$47.51				

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Development of Annual Decoupled Revenue Per Customer - Electric
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Line No.	Source	Residential	Non-Residential Schedules*
(a)	(b)	(c)	(d)
1	Decoupled Revenues	Attachment 3, Page 1 \$ 162,361,590	\$ 161,486,153
2	Test Year # of Customers 12 ME 12.2018	Revenue Data 215,665	36,586
3	Decoupled Revenue per Customer	(1) / (2) \$ 752.84	\$ 4,413.87

* Schedules 11, 12, 21, 22, 31, 32.

Avista Utilities
Electric Decoupling Mechanism
Development of Monthly Decoupled Revenue Per Customer - Electric
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Line No.	Source	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
1	Electric Sales														
2	<i>Residential</i>														
3	- Weather-Normalized kWh Sales	Monthly Test Year	292,945,712	209,125,084	229,152,606	174,130,864	159,047,393	151,500,182	166,667,943	194,633,617	145,837,334	161,623,305	216,281,572	273,758,077	2,374,703,689
4	- % of Annual Total	% of Total	12.34%	8.81%	9.65%	7.33%	6.70%	6.38%	7.02%	8.20%	6.14%	6.81%	9.11%	11.53%	100.00%
5	<i>Non-Residential*</i>														
6	- Weather-Normalized kWh Sales	Monthly Test Year	176,964,441	175,619,317	167,056,292	162,007,860	174,616,873	181,537,287	199,722,134	191,613,197	170,241,283	183,287,817	175,272,145	173,094,449	2,131,033,094
7	- % of Annual Total	% of Total	8.30%	8.24%	7.84%	7.60%	8.19%	8.52%	9.37%	8.99%	7.99%	8.60%	8.22%	8.12%	100.00%
8	Monthly Decoupled Revenue Per Customer ("RPC")														
9	<i>Residential</i>														
10	-UE-190334 Decoupled RPC	Attachment 4, P. 2 L. 3												\$ 752.84	
11	- Monthly Decoupled RPC	(4) x (10)	\$ 92.87	\$ 66.30	\$ 72.65	\$ 55.20	\$ 50.42	\$ 48.03	\$ 52.84	\$ 61.70	\$ 46.23	\$ 51.24	\$ 68.57	\$ 86.79	\$ 752.84
12	<i>Non-Residential*</i>														
13	-UE-190334 Decoupled RPC	Attachment 4, P. 2 L. 3												\$ 4,413.87	
14	- Monthly Decoupled RPC	(7) x (13)	\$ 366.53	\$ 363.75	\$ 346.01	\$ 335.56	\$ 361.67	\$ 376.01	\$ 413.67	\$ 396.88	\$ 352.61	\$ 379.63	\$ 363.03	\$ 358.52	\$ 4,413.87

* Schedules 11, 12, 21, 22, 31, 32.

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

Washington Docket No. UE-190334 Compliance Filing

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

(Per Order No. 6; UE-120436, dated 6/20/2012 - "hard" CF rounded to 6 digits)