

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION  
COMMISSION

DOCKET NO. UE-200900

DOCKET NO. UG-200901

DOCKET NO. UE-200894

(consolidated)

AVISTA CORPORATION

COMPLIANCE FILING

**Attachment 3 - Electric Decoupling Baseline Calculations**

**Avista Utilities**  
**Electric Decoupling Mechanism**  
**Development of Decoupled Revenue by Rate Schedule - Electric**  
**Washington Docket No. UE-200900 Compliance Filing**

	TOTAL	RESIDENTIAL SCHEDULE 1,2	GENERAL SVC. SCH. 11,12,13	LG. GEN. SVC. SCH. 21,22,23	PUMPING SCH. 30, 31, 32	EX LG GEN SVC SCH. 25,25I	ST & AREA LTG SCH. 41-48
1 Total Normalized 12ME Dec 2019 Revenue	\$ 530,579,000	\$ 232,554,000	\$ 77,796,000	\$ 133,266,000	\$ 12,229,000	\$ 68,105,000	\$ 6,629,000
2 Allowed Revenue Increase (Attachment 1)	\$ 13,578,000	\$ 10,729,000	\$ 1,430,000	\$ 2,424,000	\$ 401,000	\$ (1,639,000)	\$ 233,000
3 Proposed Base Rate Revenue	\$ 544,157,000	\$ 243,283,000	\$ 79,226,000	\$ 135,690,000	\$ 12,630,000	\$ 66,466,000	\$ 6,862,000
4 Normalized kWhs (12ME Dec 2019 Test Year)	5,615,755,915	2,395,485,525	621,898,153	1,369,570,126	139,623,053	1,071,217,134	17,961,924
5 Retail Revenue Adjustment (line 14)	\$ 0.01360	\$ 0.01360	\$ 0.01360	\$ 0.01360	\$ 0.01360	\$ 0.01360	\$ 0.01360
6 Variable Power Supply Revenue (L4 * L5)	\$ 76,374,280	\$ 32,578,603	\$ 8,457,815	\$ 18,626,154	\$ 1,898,874	\$ 14,568,553	\$ 244,282
7 Delivery & Power Plant Revenue (L3 - L6)	\$ 409,267,555	\$ 210,704,397	\$ 70,768,185	\$ 117,063,846	\$ 10,731,126		
8 Customer Bills (12ME Dec 2019 Test Year)	3,063,751	2,619,517	391,801	22,941	29,492		
9 Allowed Basic Charges		\$ 9.00	\$ 20.00	\$ 550.00	\$ 20.00		
10 Basic Charge Revenue (Ln 8 * Ln 9)	\$ 44,619,063	\$ 23,575,653	\$ 7,836,020	\$ 12,617,550	\$ 589,840		
11 Decoupled Revenue	\$ 364,648,492	\$ 187,128,744	\$ 62,932,165	\$ 104,446,296	\$ 10,141,286	Excluded From Decoupling	
12 Retail Revenue Adjustment - (Attachment 5 Approved I	\$0.01300						
13 Gross Up Factor for Revenue Related Exp	104.60%						
14 Grossed Up Retail Revenue Adjustment	\$0.01360						
		Residential	Non-Residential Group				
15 Average Number of Customers (Line 8 / 12)		218,293	37,020				
16 Annual kWh		2,395,485,525	2,131,091,332				
17 Basic Charge Revenues		23,575,653	21,043,410				
18 Customer Bills		2,619,517	444,234				
19 Average Basic Charge		\$9.00	\$47.37				

**Avista Utilities**  
**Electric Decoupling Mechanism**  
**Development of Annual Decoupled Revenue Per Customer - Electric**  
**Washington Docket No. UE-200900 Compliance Filing**

Line No.	Source	Residential	Non-Residential Schedules*	
	(a)	(b)	(c)	(d)
1	Decoupled Revenues	Attachment 3, Page 1	\$ 187,128,744	\$ 177,519,748
2	Test Year # of Customers 12 ME 12.2019	Revenue Data	218,293	37,020
3	Decoupled Revenue per Customer	(1) / (2)	\$ 857.24	\$ 4,795.30

\* Schedules 11, 12, 13, 21, 22, 23, 31, 32.

**Avista Utilities**  
**Electric Decoupling Mechanism**  
**Development of Monthly Decoupled Revenue Per Customer - Electric**  
**Washington Docket No. UE-200900 Compliance Filing**

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	<b>Electric Sales</b>														
2	<i>Residential</i>														
3	- Weather-Normalized kWh Sales	Monthly Test Year	274,360,635	207,193,378	10,729,000	1,430,000	2,424,000	147,189,238	(1,639,000)	178,597,372	154,091,918	172,757,207	218,913,346	280,299,614	1,646,346,708
4	- % of Annual Total	% of Total	16.66%	12.59%	0.65%	0.09%	0.15%	8.94%	-0.10%	10.85%	9.36%	10.49%	13.30%	17.03%	100.00%
5	<i>Non-Residential*</i>														
6	- Weather-Normalized kWh Sales	Monthly Test Year	179,816,968	169,080,976	165,320,800	161,641,994	174,637,012	181,579,984	203,004,360	194,109,760	173,098,756	186,883,169	162,591,052	179,326,501	2,131,091,333
7	- % of Annual Total	% of Total	8.44%	7.93%	7.76%	7.58%	8.19%	8.52%	9.53%	9.11%	8.12%	8.77%	7.63%	8.41%	100.00%
8	<b>Monthly Decoupled Revenue Per Customer ("RPC")</b>														
9	<i>Residential</i>														
10	-UE-200900 Decoupled RPC	Attachment 4, P. 2 L. 3												\$	857.24
11	- Monthly Decoupled RPC	(4) x (10)	\$ 142.86	\$ 107.88	\$ 5.59	\$ 0.74	\$ 1.26	\$ 76.64	\$ (0.85)	\$ 92.99	\$ 80.23	\$ 89.95	\$ 113.99	\$ 145.95	\$ 857.24
12	<i>Non-Residential*</i>														
13	-UE-200900 Decoupled RPC	Attachment 4, P. 2 L. 3												\$	4,795.30
14	- Monthly Decoupled RPC	(7) x (13)	\$ 404.62	\$ 380.46	\$ 372.00	\$ 363.72	\$ 392.96	\$ 408.58	\$ 456.79	\$ 436.78	\$ 389.50	\$ 420.52	\$ 365.86	\$ 403.51	\$ 4,795.30

\* Schedules 11, 12, 13, 21, 22, 23, 31, 32.

**AVISTA UTILITIES  
REVENUE CONVERSION FACTOR  
WASHINGTON ELECTRIC  
TWELVE MONTHS ENDED DECEMBER 31, 2019**

**Washington Docket No. UE-200900 Compliance Filing**

<b>Line No.</b>	<b>Description</b>	<b>Factor</b>
1	<b>Revenues</b>	<i>1.000000</i>
	<b>Expense:</b>	
2	Uncollectibles	0.003326
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038605
6	Total Expense	<u>0.043931</u>
7	Net Operating Income Before FIT	<i>0.956069</i>
8	Federal Income Tax @ 21%	<u>0.200774</u>
9	<b>REVENUE CONVERSION FACTOR</b>	<u><u>0.755294</u></u>

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