

**AVISTA UTILITIES**  
**2021**  
**Washington Electric**  
**Schedule 75**  
**Annual Decoupling Rate Adjustment Filing**

**ATTACHMENT B**

**2020 Deferred Revenue Calculation**

**May 26, 2021**

# 2020 ELECTRIC DECOUPLING DEFERRAL CALCULATION - RESIDENTIAL

Avista Utilities  
Decoupling Mechanism - UE-170485 Base effective 5/1/2018,  
UE-190334 Base effective 4/1/2020  
Development of WA Electric Deferrals (Calendar Year 2020)

Line No.	Source	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Total	
		(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
<b>Residential Group</b>															
1	Actual Customers	Revenue System				220,604	220,212	220,636	220,799	220,884	221,811	221,953	222,003	222,995	
2	Actual Usage (kWhs)	Revenue System				188,286,073	159,744,333	155,578,204	190,128,187	205,649,832	168,829,432	173,706,610	230,501,382	274,711,064	
3	Actual Base Rate Revenue	Revenue System				\$ 17,970,007	\$ 15,313,338	\$ 15,206,666	\$ 18,292,550	\$ 20,121,070	\$ 16,336,511	\$ 16,643,397	\$ 22,255,095	\$ 26,944,369	
4	Actual Basic Charge Revenue	Revenue System				\$ 2,021,544	\$ 2,023,335	\$ 2,043,423	\$ 2,040,597	\$ 2,045,007	\$ 2,041,983	\$ 2,038,977	\$ 2,036,844	\$ 2,040,939	
5	New Customers	Revenue System				3,261	3,380	3,544	3,916	4,199	4,652	4,942	5,251	5,437	
6	New Customer Usage (kWhs)	Revenue System				1,762,897	1,373,083	1,398,479	1,613,174	2,155,535	2,320,559	2,018,639	3,258,845	4,691,916	
7	New Customer Base Rate Revenue	Revenue System				\$ 175,571	\$ 144,960	\$ 149,069	\$ 169,826	\$ 219,597	\$ 235,292	\$ 211,411	\$ 326,948	\$ 464,626	
8	New Customer Basic Charge Revenue	Revenue System				\$ 29,574	\$ 30,636	\$ 32,742	\$ 35,559	\$ 37,701	\$ 40,851	\$ 44,244	\$ 47,340	\$ 48,843	
9	Actual Customers/Test Year Existing	(1) - (5)	221,120	220,271	220,636	217,343	216,832	217,092	216,883	216,685	217,159	217,011	216,752	217,558	2,615,342
10	Monthly Decoupled Revenue per Customer	Attachment 3, Page 3	\$83.76	\$67.85	\$62.15	\$55.20	\$50.42	\$48.03	\$52.84	\$61.70	\$46.23	\$51.24	\$68.57	\$86.79	\$735.32
11	Decoupled Revenue	(9) x (10)	\$ 18,521,106	\$ 14,946,228	\$ 13,711,791	\$ 11,998,161	\$ 10,933,097	\$ 10,426,781	\$ 11,459,637	\$ 13,370,263	\$ 10,040,141	\$ 11,119,340	\$ 14,861,953	\$ 18,871,080	\$ 160,259,577
12	Actual Base Rate Revenue/Test Year Existing	(3) - (7)	\$ 23,579,888	\$ 20,630,118	\$ 20,089,065	\$ 17,794,436	\$ 15,168,378	\$ 15,057,597	\$ 18,122,724	\$ 19,901,473	\$ 16,101,219	\$ 16,431,986	\$ 21,928,147	\$ 26,479,743	\$ 231,284,774
13	Actual Basic Charge Revenue/Test Year Existing	(4) - (8)	\$ 2,025,764	\$ 2,014,030	\$ 2,024,532	\$ 1,991,970	\$ 1,992,699	\$ 2,010,681	\$ 2,005,038	\$ 2,007,306	\$ 2,001,132	\$ 1,994,733	\$ 1,989,504	\$ 1,992,096	\$ 24,049,485
14	Actual Usage (kWhs)/Test Year Existing	(2) - (6)	258,096,251	225,826,180	218,575,770	186,523,176	158,371,250	154,179,725	188,515,013	203,494,297	166,508,873	171,687,971	227,242,537	270,019,148	2,429,040,190
15	Retail Revenue Credit (\$/kWh)	Attachment 3, Page 1	\$ 0.01900	\$ 0.01900	\$ 0.01900	\$ 0.01895	\$ 0.01895	\$ 0.01895	\$ 0.01895	\$ 0.01895	\$ 0.01895	\$ 0.01895	\$ 0.01895	\$ 0.01895	\$ 0.01895
16	Variable Power Supply Payments	(14) x (15)	\$ 4,903,829	\$ 4,290,697	\$ 4,152,940	\$ 3,534,614	\$ 3,001,135	\$ 2,921,706	\$ 3,572,359	\$ 3,856,217	\$ 3,155,343	\$ 3,253,487	\$ 4,306,246	\$ 5,116,863	\$ 46,065,437
17	Customer Decoupled Payments	(12) - (13) - (16)	\$ 16,650,296	\$ 14,325,391	\$ 13,911,593	\$ 12,267,852	\$ 10,174,544	\$ 10,125,210	\$ 12,545,326	\$ 14,037,950	\$ 10,944,744	\$ 11,183,766	\$ 15,632,397	\$ 19,370,784	\$ 161,169,853
18	Residential Revenue Per Customer Received	(17) / (9)	\$75.30	\$65.04	\$63.05	\$56.44	\$46.92	\$46.64	\$57.84	\$64.79	\$50.40	\$51.54	\$72.12	\$89.04	\$739.50
19	Deferral - Surcharge (Rebate)	(11) - (17)	\$ 1,870,810	\$ 620,838	\$ (199,802)	\$ (269,691)	\$ 758,552	\$ 301,570	\$ (1,085,690)	\$ (667,687)	\$ (904,603)	\$ (64,427)	\$ (770,444)	\$ (499,704)	\$ (910,276)
20	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (87,324)	\$ (28,979)	\$ 9,326	\$ 11,966	\$ (33,656)	\$ (13,380)	\$ 48,171	\$ 29,625	\$ 40,136	\$ 2,859	\$ 34,184	\$ 22,171	\$ 35,098
21		FERC Rate	4.96%	4.96%	4.96%	4.75%	4.75%	4.75%	3.43%	3.43%	3.43%	3.25%	3.25%	3.25%	
22	Interest on Deferral	Avg Balance Calc	\$ 3,686	\$ 8,610	\$ 9,475	\$ 8,225	\$ 9,182	\$ 11,223	\$ 7,065	\$ 4,691	\$ 2,557	\$ 1,176	\$ 99	\$ (1,545)	\$ 64,443
23	<b>Monthly Residential Deferral Totals</b>		<b>\$ 1,787,172</b>	<b>\$ 600,469</b>	<b>\$ (181,000)</b>	<b>\$ (249,500)</b>	<b>\$ 734,078</b>	<b>\$ 299,413</b>	<b>\$ (1,030,453)</b>	<b>\$ (633,371)</b>	<b>\$ (861,909)</b>	<b>\$ (60,392)</b>	<b>\$ (736,162)</b>	<b>\$ (479,078)</b>	<b>\$ (810,734)</b>
24	Cumulative Deferral (Rebate)/Surcharge Balance	Σ((19) ,(20) ,(22))	\$ 1,787,172	\$ 2,387,641	\$ 2,206,641	\$ 1,957,141	\$ 2,691,218	\$ 2,990,632	\$ 1,960,178	\$ 1,326,807	\$ 464,897	\$ 404,505	\$ (331,657)	\$ (810,734)	\$ (810,734)

\* - As approved in Docket No. UE-190334, the Company is required to calculate decoupled revenue using YTD average customers, compare to what was recorded using monthly customer counts, and record the difference in December so that the annual decoupled revenue is based on YTD average customers. This amount includes that annual true-up that resulted in a decrease to decoupled revenue of \$10,366.26.

# 2020 ELECTRIC DECOUPLING DEFERRAL CALCULATION - NON-RESIDENTIAL

Avista Utilities  
Decoupling Mechanism - UE-170485 Base effective 5/1/2018,  
UE-190334 Base effective 4/1/2020  
Development of WA Electric Deferrals (Calendar Year 2020)

Line No.	Source	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Total	
		(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
<b>Non-Residential Group</b>															
25	Actual Customers				37,426	37,036	37,925	37,616	37,401	37,679	37,795	37,724	37,949		
26	Actual Usage (kWhs)				139,907,714	148,830,839	164,045,166	185,995,405	181,437,975	172,570,197	186,445,471	152,188,443	168,250,485		
27	Actual Base Rate Revenue				\$ 15,261,341	\$ 15,696,874	\$ 17,336,325	\$ 19,145,563	\$ 18,905,149	\$ 18,121,063	\$ 19,453,895	\$ 16,587,759	\$ 17,769,454		
28	Actual Basic Charge Revenue				\$ 1,726,758	\$ 1,720,550	\$ 1,787,846	\$ 1,757,369	\$ 1,744,423	\$ 1,745,238	\$ 1,764,533	\$ 1,718,318	\$ 1,754,820		
29	New Customers				873	919	1,048	1,135	1,177	1,273	1,363	1,486	1,529		
30	New Customer Usage (kWhs)				2,007,628	1,811,961	2,179,064	2,350,154	3,078,900	4,524,953	4,003,265	4,655,162	5,333,626		
31	New Customer Base Rate Revenue				\$ 238,432	\$ 230,638	\$ 280,786	\$ 299,927	\$ 367,867	\$ 504,817	\$ 507,503	\$ 551,396	\$ 612,911		
32	New Customer Basic Charge Revenue				\$ 33,333	\$ 34,931	\$ 41,255	\$ 39,311	\$ 38,306	\$ 42,245	\$ 43,531	\$ 47,938	\$ 52,393		
33	Actual Customers/Test Year Existing	(25) - (29)	37,482	37,041	37,523	36,553	36,117	36,877	36,481	36,224	36,406	36,432	36,420	439,794	
34	Monthly Decoupled Revenue per Customer	Attachment 3, Page 3	\$359.81	\$336.86	\$346.66	\$335.56	\$361.67	\$376.01	\$413.67	\$396.88	\$352.61	\$379.63	\$363.03	\$358.52	\$4,380.91
35	Decoupled Revenue	(33) x (34)	\$ 13,486,278	\$ 12,477,618	\$ 13,007,853	\$ 12,265,618	\$ 13,062,557	\$ 13,866,018	\$ 15,091,182	\$ 14,376,466	\$ 12,837,137	\$ 13,830,788	\$ 13,155,503	\$ 13,057,563 **	\$ 160,514,581
36	Actual Base Rate Revenue/Test Year Existing	(27) - (31)	\$ 18,011,842	\$ 17,151,617	\$ 17,206,840	\$ 15,022,910	\$ 15,466,236	\$ 17,055,539	\$ 18,845,635	\$ 18,537,281	\$ 17,616,246	\$ 18,946,392	\$ 16,036,364	\$ 17,156,543	\$ 207,053,445
37	Actual Basic Charge Revenue/Test Year Existing	(28) - (32)	\$ 1,711,699	\$ 1,666,204	\$ 1,699,799	\$ 1,693,425	\$ 1,685,619	\$ 1,746,591	\$ 1,718,059	\$ 1,706,117	\$ 1,702,993	\$ 1,721,002	\$ 1,670,380	\$ 1,702,427	\$ 20,424,314
38	Actual Usage (kWhs)/Test Year Existing	(26) - (30)	179,782,076	168,654,118	169,349,462	137,900,086	147,018,878	161,866,102	183,645,251	178,359,075	168,045,244	182,442,206	147,533,281	162,916,858	1,987,512,637
39	Retail Revenue Credit (\$/kWh)	Attachment 3, Page 1	\$ 0.01900	\$ 0.01900	\$ 0.01900	\$ 0.01895	\$ 0.01895	\$ 0.01895	\$ 0.01895	\$ 0.01895	\$ 0.01895	\$ 0.01895	\$ 0.01895	\$ 0.01895	\$ 0.01895
40	Variable Power Supply Payments	(38) x (39)	\$ 3,415,859	\$ 3,204,428	\$ 3,217,640	\$ 2,613,207	\$ 2,786,008	\$ 3,067,363	\$ 3,480,078	\$ 3,379,904	\$ 3,184,457	\$ 3,457,280	\$ 2,795,756	\$ 3,087,274	\$ 37,689,254
41	Customer Decoupled Payments	(36) - (37) - (40)	\$ 12,884,284	\$ 12,280,985	\$ 12,289,401	\$ 10,716,278	\$ 10,994,609	\$ 12,241,586	\$ 13,647,499	\$ 13,451,260	\$ 12,728,796	\$ 13,768,110	\$ 11,570,228	\$ 12,366,842	\$ 148,939,878
42	Non-Residential Revenue Per Customer Received	(41) / (33)	\$343.75	\$331.55	\$327.52	\$293.17	\$304.42	\$331.96	\$374.10	\$371.34	\$349.63	\$377.91	\$319.28	\$339.56	\$4,063.90
43	Deferral - Surcharge (Rebate)	(35) - (41)	\$ 601,994	\$ 196,633	\$ 718,452	\$ 1,549,340	\$ 2,067,948	\$ 1,624,432	\$ 1,443,683	\$ 925,206	\$ 108,341	\$ 62,678	\$ 1,585,275	\$ 690,721	\$ 11,574,703
44	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (28,099)	\$ (9,178)	\$ (33,535)	\$ (68,743)	\$ (91,753)	\$ (72,074)	\$ (64,055)	\$ (41,050)	\$ (4,807)	\$ (2,781)	\$ (70,337)	\$ (30,647)	\$ (517,059)
45	FERC Rate		4.96%	4.96%	4.96%	4.75%	4.75%	4.75%	3.43%	3.43%	3.25%	3.25%	3.25%	3.25%	
46	Interest on Deferral	Avg Balance Calc	\$ 1,186	\$ 2,764	\$ 4,579	\$ 8,689	\$ 15,565	\$ 22,610	\$ 20,582	\$ 23,876	\$ 25,356	\$ 24,315	\$ 26,514	\$ 29,531	\$ 205,566
47	Monthly Non-Residential Deferral Totals		\$ 575,081	\$ 190,219	\$ 689,495	\$ 1,489,286	\$ 1,991,760	\$ 1,574,968	\$ 1,400,210	\$ 908,032	\$ 128,890	\$ 84,212	\$ 1,541,451	\$ 689,605	\$ 11,263,209
48	Cumulative Deferral (Rebate)/Surcharge Balance	Σ(43) - (44) - (46)	\$ 575,081	\$ 765,300	\$ 1,454,795	\$ 2,944,082	\$ 4,935,842	\$ 6,510,810	\$ 7,911,019	\$ 8,819,051	\$ 8,947,941	\$ 9,032,153	\$ 10,573,605	\$ 11,263,209	
49	Total Cumulative Deferral (Rebate)/Surcharge Balance	#REF!	\$ 2,362,253	\$ 3,152,942	\$ 3,661,437	\$ 4,901,223	\$ 7,627,060	\$ 9,501,441	\$ 9,871,198	\$ 10,145,858	\$ 9,412,838	\$ 9,436,658	\$ 10,241,948	\$ 10,452,475	

\*\* - As approved in Docket No. UE-190334, the Company is required to calculate decoupled revenue using YTD average customers, compare to what was recorded using monthly customer counts, and record the difference in December so that the annual decoupled revenue is based on YTD average customers. This amount includes that annual true-up that resulted in an increase to decoupled revenue of \$262.05.

Docket No. UE-170485 Authorized Decoupling Baseline  
EFFECTIVE THROUGH 3/31/2020

Avista Utilities  
Electric Decoupling Mechanism  
Development of Decoupled Revenue by Rate Schedule - Electric  
Washington Docket No. UE-170485 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 2016 Revenue	\$ 492,134,000	\$ 209,489,000	\$ 73,766,000	\$ 126,766,000	\$ 10,894,000	\$ 64,348,000	\$ 6,871,000
2 Allowed Revenue Increase (Attachment 1)	\$ 10,763,000	\$ 4,904,000	\$ 1,291,000	\$ 2,775,000	\$ 238,000	\$ 1,405,000	\$ 150,000
3 Allowed Base Rate Revenue	\$ 502,897,000	\$ 214,393,000	\$ 75,057,000	\$ 129,541,000	\$ 11,132,000	\$ 65,753,000	\$ 7,021,000
4 Normalized kWhs (12ME Dec 2016 Test Year)	5,658,613,712	2,361,885,989	623,243,883	1,409,459,201	133,495,310	1,107,408,158	23,121,171
5 Retail Revenue Adjustment (line 14)	\$ 0.01900	\$ 0.01900	\$ 0.01900	\$ 0.01900	\$ 0.01900	\$ 0.01900	\$ 0.01900
6 Variable Power Supply Revenue (L4 * L5)	\$ 107,513,661	\$ 44,875,834	\$ 11,841,634	\$ 26,779,725	\$ 2,536,411	\$ 21,040,755	\$ 439,302
7 Delivery & Power Plant Revenue (L3 - L6)	\$ 344,089,397	\$ 169,517,166	\$ 63,215,366	\$ 102,761,275	\$ 8,595,589		
8 Customer Bills (12ME Dec 2016 Test Year)	2,945,836	2,518,371	375,436	22,836	29,193		
9 Allowed Basic Charges	\$ 9.00	\$ 9.00	\$ 20.00	\$ 500.00	\$ 20.00		
10 Basic Charge Revenue (Ln 8 * Ln 9)	\$ 42,175,919	\$ 22,665,339	\$ 7,508,720	\$ 11,418,000	\$ 583,860		
11 Decoupled Revenue	\$ 301,913,478	\$ 146,851,827	\$ 55,706,646	\$ 91,343,275	\$ 8,011,729	Excluded From Decoupling	
12 Retail Revenue Adjustment - (Attachment 3)	\$0.01811						
13 Gross Up Factor for Revenue Related Exp	104.90%						
14 Grossed Up Retail Revenue Adjustment	\$0.01900						
		Residential	Non-Residential Group				
15 Average Number of Customers (Line 8 / 12)		209,864	35,622				
16 Annual kWh		2,361,885,989	2,166,198,394				
17 Basic Charge Revenues		22,665,339	19,510,580				
18 Customer Bills		2,518,371	427,465				
19 Average Basic Charge		\$9.00	\$45.64				

Docket No. UE-170485 Authorized Decoupling Baseline  
EFFECTIVE THROUGH 3/31/2020

**Avista Utilities**  
**Electric Decoupling Mechanism**  
**Development of Annual Decoupled Revenue Per Customer - Electric**  
**Washington Docket No. UE-170485 Compliance Filing**

Line No.	Source	Residential	Non-Residential Schedules*
(a)	(b)	(c)	(d)
1	Decoupled Revenues	Attachment 4, Page 1	\$ 146,851,827 \$ 155,061,651
2	Revenue Data	209,864	35,622
	Test Year # of Customers 12 ME 12.2016		
3	(1) / (2)	\$ 699.75 \$	4,352.97
	Decoupled Revenue per Customer		
	* Schedules 11, 12, 21, 22, 31, 32.		
Attachment 4, Page 2			
	Revenues		
	From revenue per customer	\$ 146,852,334 \$	155,061,497
	From basic charge	\$ 22,665,339 \$	19,510,580
	From power supply	\$ 44,875,834 \$	41,157,769
	Total	\$ 214,393,507 \$	215,729,847

Docket No. UE-170485 Authorized Decoupling Baseline  
EFFECTIVE THROUGH 3/31/2020

**Avista Utilities**  
**Electric Decoupling Mechanism**  
**Development of Monthly Decoupled Revenue Per Customer - Electric**  
**Washington Docket No. UE-170485 Compliance Filing**

Line No.	Source	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL	
	(a)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
1	<b>Electric Sales</b>														
2	<u>Residential</u>														
3	- Weather-Normalized kWh Sales	Monthly Test Year	282,718,944	229,028,914	209,765,396	176,926,076	154,900,987	143,616,706	190,502,271	171,958,392	162,813,881	159,069,574	215,944,062	264,640,786	2,361,885,989
4	- % of Annual Total	% of Total	11.97%	9.70%	8.88%	7.49%	6.56%	6.08%	8.07%	7.28%	6.89%	6.73%	9.14%	11.20%	100.00%
5	<u>Non-Residential*</u>														
6	- Weather-Normalized kWh Sales	Monthly Test Year	179,053,129	167,633,774	172,512,516	163,846,532	181,092,306	185,499,649	204,307,747	192,388,070	180,766,696	182,872,741	162,705,681	193,519,554	2,166,198,394
7	- % of Annual Total	% of Total	8.27%	7.74%	7.96%	7.56%	8.36%	8.56%	9.43%	8.88%	8.34%	8.44%	7.51%	8.93%	100.00%
8	<b>Monthly Decoupled Revenue Per Customer ("RPC")</b>														
9	<u>Residential</u>														
10	-UE-170485 Decoupled RPC	Attachment 4, P. 2 L. 3												\$ 699.75	
11	- Monthly Decoupled RPC	(4) x (10)	\$ 83.76	\$ 67.85	\$ 62.15	\$ 52.42	\$ 45.89	\$ 42.55	\$ 56.44	\$ 50.95	\$ 48.24	\$ 47.13	\$ 63.98	\$ 78.40	\$ 699.75
12	<u>Non-Residential*</u>														
13	-UE-170485 Decoupled RPC	Attachment 4, P. 2 L. 3												\$ 4,352.97	
14	- Monthly Decoupled RPC	(7) x (13)	\$ 359.81	\$ 336.86	\$ 346.66	\$ 329.25	\$ 363.90	\$ 372.76	\$ 410.56	\$ 386.60	\$ 363.25	\$ 367.48	\$ 326.96	\$ 388.88	\$ 4,352.97

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

**AVISTA UTILITIES  
REVENUE CONVERSION FACTOR  
WASHINGTON ELECTRIC  
TWELVE MONTHS ENDED DECEMBER 31, 2016  
With Tax Reform  
Washington Docket No. UE-170485 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	0.006183
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038495
6	Total Expense	<u><i>0.046677</i></u>
7	Net Operating Income Before FIT	<i>0.953323</i>
8	Federal Income Tax @ 21%	<u><i>0.200198</i></u>
9	<b>REVENUE CONVERSION FACTOR</b>	<u><u><i>0.753125</i></u></u>

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

Revised Conversion Factor per Bench Request 9, Attachment B Page 4

**Attachment 4, Page 4 (UE-170485 Compliance Filing)**

Docket No. UE-190334 Authorized Decoupling Baseline  
EFFECTIVE BEGINNING 4/1/2020

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				



**Avista Utilities**  
**Electric Decoupling Mechanism**  
**Development of Annual Decoupled Revenue Per Customer - Electric**  
**Washington Docket No. UE-190334 Compliance Filing**

Line No.	(a)	Source (b)	Residential (c)	Non-Residential Schedules* (d)
1	Decoupled Revenues	Attachment 3, Page 1	\$ 162,361,590	\$ 161,486,153
2		Revenue Data	215,665	36,586
	Test Year # of Customers 12 ME 12.2018			
3		(1) / (2)	\$ 752.84	\$ 4,413.88
	Decoupled Revenue per Customer			
	* Schedules 11, 12, 21, 22, 31, 32.			

Attachment 3, Page 2

Revenues				
	From revenue per customer		\$ 162,361,239	\$ 161,486,214
	From basic charge		\$ 23,291,775	\$ 20,857,770
	From power supply		\$ 45,000,635	\$ 40,383,077
	Total		\$ 230,653,649	\$ 222,727,061

Docket No. UE-190334 Authorized Decoupling Baseline  
EFFECTIVE BEGINNING 4/1/2020

Avista Utilities  
Electric Decoupling Mechanism  
Development of Monthly Decoupled Revenue Per Customer - Electric  
Washington Docket No. UE-190334 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	<u>Residential</u>														
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	<u>Non-Residential*</u>														
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	<b>Monthly Decoupled Revenue Per Customer ("RPC")</b>														
9	<u>Residential</u>														
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	<u>Non-Residential*</u>														
13	-UE-190334 Decoupled RPC	Attachment 4, P. 2 L. 3												\$ 4,413.88	
14	- Monthly Decoupled RPC	(7) x (13)	\$ 366.54	\$ 363.75	\$ 346.01	\$ 335.56	\$ 361.67	\$ 376.01	\$ 413.67	\$ 396.88	\$ 352.61	\$ 379.63	\$ 363.03	\$ 358.52	\$ 4,413.88

\* 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**

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

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

**Attachment 4, Page 4 (UE-190334 Compliance Filing)**

Docket No. UE-190334 Annual Average Customer Adjustment Calculation  
EFFECTIVE BEGINNING 4/1/2020

**Purpose:** As required by UE-190334 (UE-190222, consolidated) paragraph 111, the Company is required to calculate decoupled revenue using YTD average customers, compare to what was recorded using monthly customer counts, and record the difference so that the annual decoupled revenue is based on YTD average customers.

**Procedure:** Separately for residential and non-residential, calculated YTD average decoupled (test year existing) customers and multiplied that by the sum of decoupled revenue per customer by month to calculate total decoupled revenue for the period based on YTD average customers (for 2020, the YTD was from April through December as the order was effective 4/1/2020). This was compared to the amount recorded using monthly decoupled customers and monthly decoupled revenue per customer. The difference was recorded with the monthly decoupled revenue for December 2020.

**Residential**

Average Decoupled Customers (average of line 9 in Deferral Calc for April-Dec 2020)	217,035
Sum of Decoupled Revenue per Customer (sum of line 10 in Deferral Calc for April-Dec 2020)	521.02
Total Decoupled Revenue using Average Decoupled Customers	\$ 113,080,451.53
Less April - November Decoupled Revenue (sum of line 11 in Deferral Calc for April-Nov 2020)	94,209,371.45
Decoupled Revenue to record for December to reflect true-up	\$ 18,871,080.08

December Decoupled Customers (line 9, column n in Deferral Calc)	217,558
December Decoupled Revenue per Customer (line 10, column n in Deferral Calc)	\$ 86.79
Total Decoupled Revenue for December using monthly decoupled customers	\$ 18,881,446.33

Net increase/(decrease) to Decoupled Revenue due to Average Calculation \$ (10,366.26)

**Non-Residential**

Average Decoupled Customers (average of line 33 in Deferral Calc for April-Dec 2020)	36,416
Sum of Decoupled Revenue per Customer (sum of line 34 in Deferral Calc for April-Dec 2020)	\$ 3,337.58
Total Decoupled Revenue using Average Decoupled Customers	\$ 121,542,832.48
Less April - November Decoupled Revenue (sum of line 35 in Deferral Calc for April-Nov 2020)	108,485,269.60
Decoupled Revenue to record for December to reflect true-up	\$ 13,057,562.88

December Decoupled Customers (line 33, column n in Deferral Calc)	36,420
December Decoupled Revenue per Customer (line 34, column n in Deferral Calc)	\$ 358.52
Total Decoupled Revenue for December using monthly decoupled customers	\$ 13,057,300.82

Net increase/(decrease) to Decoupled Revenue due to Average Calculation \$ 262.05