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IDAHO PUBLIC
UTILITIES COMMISSION

FILED ELECTRONICALLY AND VIA OVERNIGHT MAIL

October 25, 2019

Commission Secretary
Idaho Public Utilities Commission
11331 W. Chinden Blvd
Building 8, Suite 201-A
Boise, ID 83714

Re: Case No. AVU-E-19-04

After filing of the Settlement and Stipulation with the Commission on October 11, 2019, Staff brought to Avista's attention two things that should be corrected in the Settlement documents. The first was an inadvertent reference to "natural gas" in paragraph 11 at page 9 that needs to be removed. The second relates to certain appendices that were agreed-upon by the Parties and referenced in the Stipulation, but never actually filed.

Therefore, included here is a "red-lined" and "clean" errata page 9 to the Settlement and Stipulation that deletes the reference to "natural gas," as well as the missing Appendices A-C.

These errors were on the part of the Company and we apologize for any confusion this has created.

Please direct any questions related to this filing to Liz Andrews at 509.495.8601.

Sincerely,

A handwritten signature in black ink, appearing to read "David J. Meyer".

David J. Meyer
Vice President, Chief Counsel for Regulatory
& Governmental Affairs

Enclosures

c: Service List

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I have this 25th day of October, 2019, served the Errata to page 9 and Appendices A-C to the Settlement and Stipulation in Case No. AVU-E-19-04, by electronic transmission to the email address(es) or by mailing a true and correct copy, postage prepaid, to each party or party representative listed below.

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Manager of Compliance & Discovery

settlement revenue requirement for purposes of the monthly PCA mechanism calculations are detailed in the attached Appendix A, incorporated by reference herein.

11. Electric Fixed Cost Adjustment Mechanisms Authorized Base. The new level of baseline values for the electric and natural gas fixed cost adjustment mechanism (“FCA”) resulting from the December 1, 2019 settlement revenue requirements are detailed in the attached Appendix B, incorporated by reference herein.

C. COST OF SERVICE/RATE SPREAD/RATE DESIGN/LOW INCOME

12. Cost of Service/Rate Spread (Base Rate Changes). The Parties do not agree on any particular cost of service methodology. In recognition, however, that certain rate schedules are well above their relative cost of service the Parties agree that Schedules 11/12 and 21/22 will receive a revenue decrease well above the overall percentage base rate change in order to move these schedules closer to cost-of-service parity. The remaining schedules will receive revenue decreases below the overall percentage base rate change, at varying levels, that will move the majority of these schedules closer to their relative cost-of-service. The Parties have agreed to restate present base revenue reflecting the agreed-upon electric weather normalization adjustment.

13. Rate Design. The Parties agree that the base revenue changes would be collected through the volumetric energy rates, with no changes to the basic charges.⁷ Appendix C provides a summary of the current and revised rates and charges (as per the Settlement) for electric service.

14. Resulting Percentage Change by Electric Service Schedule. The following table reflects the agreed-upon percentage change by schedule for electric service:

⁷ This includes the proposed addition of banded LED rates and administrative changes as described in the direct testimony of Company witness Mr. Miller on pp. 13-14. In addition, the Parties agree with the Company’s proposal to incorporate the current Schedule 72 (Permanent Federal Tax Rate Credit) as part of base rates and to cancel Schedule 72 altogether.

settlement revenue requirement for purposes of the monthly PCA mechanism calculations are detailed in the attached Appendix A, incorporated by reference herein.

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APPENDIX A

Avista Corp
AVU-E-19-04 Appendix A
PCA Authorized Expense and Retail Sales
2018 Normalized Loads

PCA Authorized Power Supply Expense - System Numbers [1]

	Total	January	February	March	April	May	June	July	August	September	October	November	December
Account 555 - Purchased Power	\$76,293,709	\$6,656,472	\$6,714,560	\$6,376,335	\$6,174,902	\$6,066,290	\$5,885,835	\$6,873,649	\$7,493,752	\$5,812,287	\$5,858,969	\$6,095,603	\$6,285,056
Account 501 - Thermal Fuel	\$28,578,794	\$2,626,073	\$2,568,793	\$2,568,458	\$2,294,629	\$1,616,919	\$1,641,106	\$2,296,839	\$2,529,061	\$2,596,434	\$2,643,241	\$2,568,771	\$2,658,469
Account 547 - Natural Gas Fuel	\$63,160,093	\$7,913,114	\$6,814,051	\$6,109,768	\$3,778,713	\$1,270,638	\$1,329,074	\$3,622,194	\$6,001,181	\$6,718,588	\$6,093,306	\$5,933,976	\$7,575,488
Account 447 - Sale for Resale	\$49,943,540	\$3,058,364	\$3,072,028	\$4,566,884	\$5,980,611	\$3,814,582	\$3,585,089	\$4,383,497	\$3,207,858	\$5,796,167	\$4,809,854	\$3,282,986	\$4,385,610
Power Supply Expense	\$118,089,055	\$14,137,295	\$12,965,375	\$10,517,679	\$6,267,632	\$5,139,265	\$5,270,916	\$8,409,185	\$12,816,136	\$9,331,143	\$9,785,661	\$11,315,365	\$12,153,403
Transmission Expense	\$16,559,000	\$1,382,417	\$1,382,417	\$1,382,417	\$1,382,417	\$1,382,417	\$1,382,417	\$1,382,417	\$1,382,417	\$1,382,417	\$1,382,417	\$1,382,417	\$1,382,417
Transmission Revenue	\$16,643,193	\$1,350,696	\$1,404,488	\$1,030,019	\$1,075,655	\$1,442,603	\$1,667,688	\$1,893,836	\$1,745,852	\$1,207,426	\$1,243,178	\$1,250,663	\$1,271,088
REC Sales Revenue	\$1,223,000	\$101,917	\$101,917	\$101,917	\$101,917	\$101,917	\$101,917	\$101,917	\$101,917	\$101,917	\$101,917	\$101,917	\$101,917
Gas Liquids Revenue	\$523,000	\$43,583	\$43,583	\$43,583	\$43,583	\$43,583	\$43,583	\$43,583	\$43,583	\$43,583	\$43,583	\$43,583	\$43,583
Montana Invasive Species Expense	\$1,610,000	\$134,167	\$134,167	\$134,167	\$134,167	\$134,167	\$134,167	\$134,167	\$134,167	\$134,167	\$134,167	\$134,167	\$134,167
Settlement Adjustments (3)	\$199,364	\$229,921	-\$71,932	-\$7,545	\$2,378	-\$164,615	-\$122,794	\$36,545	\$52,387	-\$17,283	\$17,595	\$88,374	\$156,333
Total Authorized Expense	\$118,098,227	\$14,387,603	\$12,860,038	\$10,791,199	\$6,565,439	\$4,903,130	\$4,851,517	\$7,922,978	\$12,493,754	\$9,477,518	\$9,931,162	\$11,524,158	\$12,389,731
PCA Authorized Idaho Retail Sales [2]													
Total Idaho Retail Sales, MWh (2)	3,006,061	291,519	255,432	263,479	232,405	217,175	214,774	248,508	267,545	222,188	233,573	258,867	300,596
Load Change Adjustment Rate (4)													

(1) Multiply system numbers by 34.61% to determine Idaho share.

(2) Idaho test year normalized retail sales per Staff weather normalization adjustment.

(3) Cost of Staff weather normalization load adjustment grossed up to the system level.

(4) For application of the LCAR, actual Idaho Retail Sales exclude Schedule 25P Block 2 volumes per the purchase and sale agreement approved by Order No. 34252.

APPENDIX B

Avista Utilities
Electric Fixed Cost Adjustment Mechanism (Idaho)
Development of Fixed Cost Adjustment Revenue by Rate Schedule - Electric
AVU-E-19-04 Rates Effective 12/1/2019

		TOTAL	RESIDENTIAL SCHEDULE 1	GENERAL SVC. SCH. 11,12	L.G. GEN. SVC. SCH. 21,22	PUMPING SCH. 31, 32	OTHER SERVICE SCHEDULES
1	Total Normalized Test Year Revenue	\$ 253,252,000	\$ 113,180,000	\$ 38,791,000	\$ 51,192,000	\$ 5,806,000	\$ 44,283,000
2	Settlement Revenue Change	\$ (7,188,000)	\$ (1,135,000)	\$ (3,262,000)	\$ (2,294,000)	\$ (90,000)	\$ (407,000)
3	Total Rate Revenue (December 1, 2019)	\$ 246,064,000	\$ 112,045,000	\$ 35,529,000	\$ 48,898,000	\$ 5,716,000	\$ 43,876,000
4	Normalized kWhs (Test Year)	3,006,061,265	1,165,926,163	374,817,531	627,396,080	62,444,249	775,477,242
5	Load Change Adjustment Rate (Ln 14)	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212	\$ 0.02212
6	Variable Power Supply Revenue (Ln 4 * Ln 5)	\$ 66,494,075	\$ 25,790,287	\$ 8,290,964	\$ 13,878,001	\$ 1,381,267	\$ 17,153,557
6A	Fixed Production and Transmission Rate per kWh	(New Customers Only)	\$ 0.02511	\$ 0.02615	\$ 0.02468	\$ 0.01858	
6B	Fixed Production and Transmission Revenue	(New Customers Only)	\$ 71,225,349	\$ 29,281,530	\$ 9,802,632	\$ 15,485,384	\$ 1,160,009
7	Subtotal (Ln 3 - Ln 6)	(Test Year Customers)	\$ 152,847,481	\$ 86,254,713	\$ 27,238,036	\$ 35,019,999	\$ 4,334,733
7A	Subtotal (Ln 3 - Ln 6 - Ln 6B)	(New Customers)	\$ 97,117,926	\$ 56,973,183	\$ 17,435,404	\$ 19,534,614	\$ 3,174,724
8	Customer Bills (Test Year)	1,584,781	1,295,164	259,400	13,147	17,070	
9	Settlement Fixed Charges		\$ 6,00	\$ 13,00	\$ 425,00	\$ 11,00	
10	Fixed Charge Revenue (Ln 8 * Ln 9)	\$ 16,918,429	\$ 7,770,984	\$ 3,372,200	\$ 5,587,475	\$ 187,770	
11	Fixed Cost Adjustment Revenue (Ln 7 - Ln 10)	(Test Year Customers)	\$ 135,929,052	\$ 78,483,729	\$ 23,865,836	\$ 29,432,524	\$ 4,146,963
11A	Fixed Cost Adjustment Revenue (Ln 7A - Ln 10)	(New Customers)	\$ 80,199,497	\$ 49,202,199	\$ 14,063,204	\$ 13,947,139	\$ 2,986,954
12	Load Change Adjustment Rate		\$0.02200				
13	Gross Up Factor for Revenue Related Exp		100.55%				
14	Grossed Up Load Change Adjustment Rate		\$0.02212				
15	Average Number of Customers (Line 8 / 12)				Residential	Non-Residential Group	
16	Annual kWh				107,930	24,135	
17	Basic Charge Revenues				1,165,926,163	1,064,657,860	
18	Customer Bills				7,770,984	9,147,445	
19	Average Basic Charge				1,295,164	289,617	
20	Average Fixed Production and Transmission Rate per kWh (Line 6B / Line 4)				\$6.00	\$31.58	
					\$0.02511	\$0.02484	

Avista Utilities
Electric Fixed Cost Adjustment Mechanism (Idaho)
Development of Annual Fixed Cost Adjustment Revenue Per Customer - Electric
AVU-E-19-04 Rates Effective 12/1/2019

Line No.	Source (a)	Residential (b)	Residential (c)	Non-Residential Schedules* (d)
<u>Existing Customer FCA</u>				
1	Fixed Cost Adjustment Revenue Page 1	\$ 78,483,729	\$ 57,445,323	
2	Test Year Number of Customers Revenue Data	107,930	24,135	
3	Fixed Cost Adjustment Revenue Per Customer (1) / (2)	\$ 727.17	\$ 2,380.19	
<u>New Customer FCA</u>				
1	Fixed Cost Adjustment Revenue Page 1	\$ 49,202,199	\$ 30,997,297	
2	Test Year Number of Customers Revenue Data	107,930	24,135	
3	Fixed Cost Adjustment Revenue Per Customer (1) / (2)	\$ 455.87	\$ 1,284.34	

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

Avista Utilities

Electric Fixed Cost Adjustment Mechanism (Idaho)
Development of Monthly Fixed Cost Adjustment Revenue Per Customer - Electric
AVU-E-19-04 Rates Effective 12/1/2019

Line No.	(a)	Source	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL (e)
	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
1	Electric Sales														
2	Residential														
3	- Weather-Normalized kWh Sales	Monthly Test Year	139,336,144	106,054,601	113,228,885	88,143,259	72,391,677	70,831,143	86,868,815	87,375,865	65,118,845	82,036,407	111,512,287	143,026,235	1,165,926,163
4	- % of Annual Total	% of Total	11,925%	9,107%	9,71%	7,56%	6,21%	6,08%	7,45%	7,49%	5,59%	7,04%	9,56%	12,27%	100,00%
5															
6	Non-Residential*														
7	- Weather-Normalized kWh Sales	Monthly Test Year	92,884,079	93,329,173	87,720,792	82,614,489	81,097,105	84,400,477	95,869,411	80,019,133	83,505,276	86,991,008	90,366,350	96,160,568	1,064,657,860
8	- % of Annual Total	% of Total	8,72%	8,81%	8,21%	7,76%	7,62%	7,93%	9,00%	8,36%	7,84%	8,17%	8,31%	9,93%	100,00%
9															
10															
11	Monthly Fixed Cost Adjustment Revenue Per Customer ("RFC")														
12	For Test Year Existing Customers														
13	Residential														
14	- Fixed Cost Adj. Revenue per Customer	Page 2 (4) x (14)	\$ 86,90	\$ 66,14	\$ 70,62	\$ 54,97	\$ 45,15	\$ 44,18	\$ 54,18	\$ 54,49	\$ 40,61	\$ 51,16	\$ 69,55	\$ 89,20	\$ 727,17
15	- Monthly Fixed Cost Adj. Revenue per Customer														727,17
16															
17	Non-Residential*														
18	- Fixed Cost Adj. Revenue per Customer	Page 2 (8) x (18)	\$ 207,66	\$ 209,77	\$ 196,11	\$ 184,70	\$ 181,30	\$ 188,69	\$ 214,33	\$ 199,01	\$ 186,69	\$ 194,48	\$ 202,47	\$ 214,98	\$ 2,380,19
19	- Monthly Fixed Cost Adj. Revenue per Customer														2,380,19
20															
21															
22	For New Customers														
23	Residential														
24	- Fixed Cost Adj. Revenue per Customer	Page 2 (4) x (24)	\$ 54,48	\$ 41,47	\$ 44,27	\$ 34,46	\$ 28,30	\$ 27,69	\$ 33,97	\$ 34,16	\$ 25,46	\$ 32,08	\$ 43,60	\$ 55,92	\$ 455,87
25	- Monthly Fixed Cost Adj. Revenue per Customer														455,87
26															
27	Non-Residential*														
28	- Fixed Cost Adj. Revenue per Customer	Page 2 (8) x (28)	\$ 112,05	\$ 113,19	\$ 105,82	\$ 99,66	\$ 97,83	\$ 101,82	\$ 115,65	\$ 107,39	\$ 100,74	\$ 104,94	\$ 109,25	\$ 116,00	\$ 1,284,34
29	- Monthly Fixed Cost Adj. Revenue per Customer														1,284,34
30															
31	Normalized Test Year Usage														
32	Residential Schedule 001	139,336,144	106,054,601	113,228,885	88,145,259	72,391,677	70,831,143	86,868,815	87,375,865	65,118,845	82,036,407	111,512,287	143,026,235	1,165,926,163	
33	General Svc Schedule 011/012	31,595,572	33,925,718	32,801,874	28,427,393	26,907,043	27,584,846	31,441,535	29,473,707	26,656,177	28,615,910	32,891,363	38,522,436	374,817,531	
34	Large Gen Svc Schedule 021/022	51,613,732	56,345,742	51,447,626	50,752,544	49,952,726	50,332,196	56,093,075	49,911,474	49,172,437	53,118,606	54,573,538	54,062,385	627,396,080	
35	Extra Large Gen Schedule 25	27,389,763	25,337,579	27,689,781	26,159,880	26,646,691	24,988,618	26,560,456	27,678,211	25,519,086	27,617,729	25,566,405	26,116,384	31,727,583	
36	Pumping Schedule 25P	31,034,360	29,136,680	33,893,450	34,523,990	36,069,710	33,600,660	47,084,840	52,513,600	30,311,220	34,319,970	446,649,209	3,101,450	3,575,746	62,444,249
37	Street and Area Lights	3,674,819	3,557,713	3,471,292	3,434,553	4,237,336	6,509,435	8,334,800	9,633,952	7,676,661	5,236,492	3,101,450	3,575,746	62,444,249	
38	Total Normalized Test Year Usage	874,991	1,074,207	945,873	960,974	969,420	953,100	954,604	958,682	959,808	1,022,206	911,165	972,429	11,557,459	
39															
40	Normalized Test Year Customer Bills	291,519,336	255,432,240	263,478,782	232,404,592	217,174,602	214,773,997	248,508,336	267,545,491	222,187,855	233,573,020	258,867,427	300,595,586	3,006,061,265	
41	Residential Schedule 001	107,438	107,386	107,490	107,453	107,486	107,433	107,732	108,005	108,271	108,602	108,888	108,980	1,295,164	
42	General Svc Schedule 011/012	21,539	21,526	21,555	21,542	21,590	21,592	21,622	21,607	21,792	21,838	21,749	25,400		
43	Large Gen Svc Schedule 021/022	1,103	1,102	1,103	1,099	1,106	1,101	1,095	1,098	1,087	1,097	1,093	1,073	13,147	
44	Extra Large Gen Schedule 25	11	11	11	11	11	11	11	11	11	11	11	11	132	
45	Extra Large Gen Schedule 25P	1	1	1	1	1	1	1	1	1	1	1	1	12	
46	Pumping Schedule 31/32	1,409	1,421	1,412	1,423	1,424	1,429	1,420	1,425	1,417	1,459	1,421	1,410	17,070	
47	Street and Area Lights	122	204	167	167	168	170	170	170	173	181	167	172	2,031	
48	Total Normalized Test Year Customer Bills	131,523	131,651	131,739	131,696	131,744	131,735	132,021	132,332	132,567	133,189	133,363	133,396	1,586,956	
49															
50	Test Year Average Usage per Customer	1,297	988	1,053	820	673	659	806	809	601	755	1,024	1,312	10,800	
51	Residential	3,878	3,902	3,644	3,433	3,368	3,499	3,977	3,687	3,463	3,566	3,728	3,968	44,114	
52	Non-Residential													3,676	

Sumcost Scenario: AVU-E-19-04 Settlement Case Load Factor Peak Credit Transmission by Demand				AVISTA UTILITIES Revenue to Cost by Functional Component Summary For the Twelve Months Ended December 31, 2018				Idaho Jurisdiction Electric Utility			10/03/19
(b)	(c)	(d)	(e)	(f)	(g) Residential System	(h) General Service	(i) Large Gen Service	(j) Extra Large Gen Service	(k) Extra Large Service CP	(l) Pumping Service	(m) Street & Area Lights
Description		Total	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 25P	Sch 31-32	Sch 41-49		
Functional Cost Components at Current Return by Schedule											
1 Production		112,176,719	44,096,364	15,155,295	24,050,948	10,833,738	15,592,561	2,104,758		343,055	
2 Transmission		28,991,812	11,467,382	4,396,070	6,474,882	2,464,819	3,686,745	457,301		44,614	
3 Distribution		64,810,663	33,008,901	11,806,455	12,781,027	1,976,212	361,211	2,212,974		2,663,883	
4 Common		47,272,806	24,607,354	7,433,179	7,885,144	2,592,232	3,139,482	1,030,967		584,448	
5 Total Current Rate Revenue		253,252,000	113,180,000	38,791,000	51,192,000	17,867,000	22,780,000	5,806,000		3,636,000	
Expressed as \$/kWh											
6 Production		\$0.03732	\$0.03782	\$0.04043	\$0.03833	\$0.03415	\$0.03491	\$0.03384		\$0.02968	
7 Transmission		\$0.00965	\$0.00984	\$0.01173	\$0.01032	\$0.00777	\$0.00825	\$0.00735		\$0.00386	
8 Distribution		\$0.02156	\$0.02831	\$0.03150	\$0.02037	\$0.00623	\$0.00081	\$0.03558		\$0.23049	
9 Common		\$0.01573	\$0.02111	\$0.01983	\$0.01257	\$0.00817	\$0.00703	\$0.01658		\$0.05057	
10 Total Current Melded Rates		\$0.08425	\$0.09707	\$0.10349	\$0.08159	\$0.05631	\$0.05100	\$0.09335		\$0.31460	
Functional Cost Components at Uniform Current Return											
11 Production		112,215,071	45,619,214	13,847,825	23,715,648	11,011,130	15,575,469	2,127,463		318,323	
12 Transmission		29,099,149	12,589,789	3,510,794	6,239,292	2,575,637	3,675,971	470,718		36,947	
13 Distribution		64,509,275	35,427,603	9,856,317	12,357,357	2,054,737	360,278	2,269,072		2,183,910	
14 Common		47,428,504	25,647,887	6,669,317	7,753,026	2,643,651	3,135,326	1,044,426		534,871	
15 Total Uniform Current Cost		253,252,000	119,284,493	33,884,254	50,065,323	18,285,156	22,747,044	5,911,678		3,074,052	
Expressed as \$/kWh											
16 Production		\$0.03733	\$0.03913	\$0.03695	\$0.03780	\$0.03471	\$0.03487	\$0.03420		\$0.02754	
17 Transmission		\$0.00968	\$0.01080	\$0.00937	\$0.00994	\$0.00812	\$0.00823	\$0.00757		\$0.00320	
18 Distribution		\$0.02146	\$0.03039	\$0.02630	\$0.01970	\$0.00648	\$0.00081	\$0.03648		\$0.18896	
19 Common		\$0.01578	\$0.02200	\$0.01779	\$0.01236	\$0.00833	\$0.00702	\$0.01679		\$0.04628	
20 Total Current Uniform Melded Rates		\$0.08425	\$0.10231	\$0.09040	\$0.07980	\$0.05763	\$0.05093	\$0.09504		\$0.26598	
21 Revenue to Cost Ratio at Current Rates		1.00	0.95	1.14	1.02	0.98	1.00	0.98		1.18	
Functional Cost Components at Proposed Return by Schedule											
22 Production		110,127,575	43,812,980	14,286,016	23,368,117	10,757,751	15,474,250	2,085,408		343,052	
23 Transmission		27,581,860	11,258,837	3,807,579	5,995,268	2,417,416	3,612,266	445,879		44,614	
24 Distribution		62,114,420	32,559,376	10,510,061	11,918,502	1,942,618	354,760	2,165,213		2,663,890	
25 Common		46,240,145	24,413,807	6,925,343	7,616,112	2,570,215	3,110,724	1,019,500		584,444	
26 Total Proposed Rate Revenue		246,064,000	112,045,000	35,529,000	48,898,000	17,688,000	22,552,000	5,716,000		3,636,000	
Expressed as \$/kWh											
27 Production		\$0.03664	\$0.03758	\$0.03811	\$0.03725	\$0.03391	\$0.03465	\$0.03353		\$0.02968	
28 Transmission		\$0.00918	\$0.00966	\$0.01016	\$0.00956	\$0.00762	\$0.00809	\$0.00717		\$0.00386	
29 Distribution		\$0.02066	\$0.02793	\$0.02804	\$0.01900	\$0.00612	\$0.00079	\$0.03481		\$0.23049	
30 Common		\$0.01538	\$0.02094	\$0.01848	\$0.01214	\$0.00810	\$0.00696	\$0.01639		\$0.05057	
31 Total Proposed Melded Rates		\$0.08186	\$0.09610	\$0.09479	\$0.07794	\$0.05575	\$0.05049	\$0.09190		\$0.31460	
Functional Cost Components at Uniform Requested Return											
32 Production		110,133,720	44,773,074	13,590,977	23,275,773	10,806,897	15,286,577	2,088,003		312,419	
33 Transmission		27,658,451	11,966,469	3,336,975	5,930,385	2,448,117	3,493,974	447,413		35,118	
34 Distribution		61,909,376	34,084,269	9,473,385	11,801,820	1,964,374	344,514	2,171,625		2,069,388	
35 Common		46,362,453	25,069,821	6,519,281	7,579,726	2,584,460	3,065,089	1,021,039		523,037	
36 Total Uniform Cost		246,064,000	115,893,633	32,920,619	48,587,704	17,803,848	22,190,154	5,728,080		2,939,963	
Expressed as \$/kWh											
37 Production		\$0.03664	\$0.03840	\$0.03626	\$0.03710	\$0.03406	\$0.03423	\$0.03357		\$0.02703	
38 Transmission		\$0.00920	\$0.01026	\$0.00890	\$0.00945	\$0.00772	\$0.00782	\$0.00719		\$0.00304	
39 Distribution		\$0.02060	\$0.02923	\$0.02527	\$0.01881	\$0.00619	\$0.00077	\$0.03491		\$0.17905	
40 Common		\$0.01542	\$0.02150	\$0.01739	\$0.01208	\$0.00815	\$0.00686	\$0.01642		\$0.04526	
41 Total Uniform Melded Rates		\$0.08186	\$0.09940	\$0.08783	\$0.07744	\$0.05612	\$0.04968	\$0.09209		\$0.25438	
42 Revenue to Cost Ratio at Proposed Rates		1.00	0.97	1.08	1.01	0.99	1.02	1.00		1.24	
43 Current Revenue to Proposed Cost Ratio		1.03	0.98	1.18	1.05	1.00	1.03	1.01		1.24	
44 Target Revenue Increase		(7,188,000)	2,713,000	(5,870,000)	(2,604,000)	(63,000)	(590,000)	(78,000)		(696,000)	

AVISTA UTILITIES
 Revenue Conversion Factor
 Idaho - Electric System
 TWELVE MONTHS ENDED DECEMBER 31, 2018

Line No.	Description	Factor	
1	Revenues	1.000000	1.000000
	Expenses:		
2	Uncollectibles	0.002922	0.002922
3	Commission Fees	0.002529	0.002529
4	Idaho Income Tax	0.046864	
5	Total Expenses	<u>0.052315</u>	<u>0.005451</u>
6	Net Operating Income Before FIT	0.947685	0.994549
7	Federal Income Tax @ 21%	0.199014	
8	REVENUE CONVERSION FACTOR	<u><u>0.748671</u></u>	
9	Gross Up Factor for Revenue Related Expenses		1.0055

APPENDIX C

AVISTA UTILITIES
IDAHO ELECTRIC, CASE NO. AVU-E-19-04
PROPOSED CHANGE BY SERVICE SCHEDULE
12 MONTHS ENDED DECEMBER 31, 2018
(000s of Dollars)

Line No.	Type of Service	Schedule Number	Under Present Rates(1)	Base Tariff Revenue	Proposed General Change	Base Tariff Revenue Under Proposed Rates (1)	Percent Change	Total Billed Revenue at Present Rates(2)	Total General Change	Percent Change on Billed GRC Revenue	Total Billed Revenue at Proposed Rates(2)	Percent Change on Billed Revenue
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)		
1	Residential	1	\$113,180	(\$1,135)	\$112,045	-1.0%	\$111,828	(\$1,135)	-1.0%	\$110,693	-1.0%	
2	General Service	11,12	\$38,791	(\$3,262)	\$35,529	-8.4%	\$39,722	(\$3,262)	-8.2%	\$36,460	-8.2%	
3	Large General Service	21,22	\$51,192	(\$2,294)	\$48,898	-4.5%	\$52,664	(\$2,294)	-4.4%	\$50,370	-4.4%	
4	Extra Large General Service	25	\$17,867	(\$179)	\$17,688	-1.0%	\$17,972	(\$179)	-1.0%	\$17,793	-1.0%	
5	Cleanwater	25P	\$22,780	(\$228)	\$22,552	-1.0%	\$22,888	(\$228)	-1.0%	\$22,660	-1.0%	
6	Pumping Service	31,32	\$5,806	(\$90)	\$5,716	-1.6%	\$5,932	(\$90)	-1.5%	\$5,842	-1.5%	
7	Street & Area Lights	41-49	\$3,636	\$0	\$3,636	0.0%	\$3,485	\$0	0.0%	\$3,485	0.0%	
8	Total		\$253,252	(\$7,188)	\$246,064	-2.8%	\$254,490	(\$7,188)	-2.8%	\$247,301	-2.8%	

(1) Excludes all present rate adjustments except for Schedule 72 (Permanent Tax Reform) (see below).

(2) Includes all present rate adjustments: Schedule 59 - Residential & Farm Energy Rate Adjustment, Schedule 66 - Temporary Power Cost Adjustment, Schedule 74 - Temporary Tax Reform, and Schedule 91 - Energy Efficiency Rider Adjustment.
Schedule 72, Permanent Federal Tax Rate Credit, is proposed to be incorporated into base rates in this proceeding.

AVISTA UTILITIES
IDAHO ELECTRIC, CASE NO. AVU-E-19-04
PRESENT AND PROPOSED RATE COMPONENTS BY SCHEDULE

	Base Tariff Sch. Rate (a) <u>(b)</u>	Present Schedule 72 (c)	Revised Base Rates (d)	Present Other Adj.(1) (e)	Present Billing Rate (f)	General Rate Inc/(Decr) (g)	Schedule 72 Tax Reform Change (h)	Proposed Billing Rate (i)	Proposed Base Tariff Rate (j)
Residential Service - Schedule 1									
Basic Charge	\$6.00				\$6.00	\$0.00		\$6.00	\$6.00
Energy Charge:									
First 600 kWhs	\$0.09116	(\$0.00542)	\$0.08574	(\$0.00116)	\$0.08458	(\$0.00634)	\$0.00542	\$0.08366	\$0.08482
All over 600 kWhs	\$0.10179	(\$0.00542)	\$0.09637	(\$0.00116)	\$0.09521	(\$0.00646)	\$0.00542	\$0.09417	\$0.09533
General Services - Schedule 11									
Basic Charge	\$13.00				\$13.00	\$0.00		\$13.00	\$13.00
Energy Charge:									
First 3,650 kWhs	\$0.10435	(\$0.00578)	\$0.09857	\$0.00276	\$0.10133	(\$0.01526)	\$0.00578	\$0.09185	\$0.08909
All over 3,650 kWhs	\$0.07487	(\$0.00578)	\$0.06909	\$0.00276	\$0.07185	(\$0.01243)	\$0.00578	\$0.06520	\$0.06244
Demand Charge:									
20 kW or less	no charge				no charge	no charge			
Over 20 kW	\$6.00/kW				\$6.00/kW			\$6.00/kW	\$6.00/kW
Large General Service - Schedule 21									
Energy Charge:									
First 250,000 kWhs	\$0.06817	(\$0.00456)	\$0.06361	\$0.00239	\$0.06600	(\$0.00826)	\$0.00456	\$0.06230	\$0.05991
All over (2) <u>Includes</u> all preser	\$0.05818	(\$0.00456)	\$0.05362	\$0.00239	\$0.05601	(\$0.00769)	\$0.00456	\$0.05288	\$0.05049
Demand Charge:									
50 kW or less	\$425.00				\$425.00	\$0.00		\$425.00	\$425.00
Over 50 kW	\$5.50/kW				\$5.50/kW			\$5.50/kW	\$5.50/kW
Primary Voltage Discount	\$0.20/kW				\$0.20/kW			\$0.20/kW	\$0.20/kW
Extra Large General Service - Schedule 25									
Energy Charge:									
First 500,000 kWhs	\$0.05586	(\$0.00313)	\$0.05273	\$0.00033	\$0.05306	(\$0.00378)	\$0.00313	\$0.05241	\$0.05208
All over 500,000 kWhs	\$0.04730	(\$0.00313)	\$0.04417	\$0.00033	\$0.04450	(\$0.00367)	\$0.00313	\$0.04396	\$0.04363
Demand Charge:									
3,000 kva or less	\$14,000				\$14,000			\$14,000	\$14,000
Over 3,000 kva	\$5.00/kva				\$5.00/kva			\$5.00/kva	\$5.00/kva
Primary Volt. Discount	\$0.20/kW				\$0.20/kW			\$0.20/kW	\$0.20/kW
Annual Minimum	Present:				\$739,660			Proposed:	\$698,630
Clearwater - Schedule 25P									
Energy Charge:									
Block 1 Retail kWhs	\$0.04524	(\$0.00296)	\$0.04228	\$0.00024	\$0.04252	(\$0.00347)	\$0.00296	\$0.04201	\$0.04177
Block 2 Generation kWhs	\$0.02456	\$0.00000	\$0.02456	\$0.00000	\$0.02456	\$0.00000	\$0.00000	\$0.02456	\$0.02456
Demand Charge:									
3,000 kva or less	\$14,000				\$14,000			\$14,000	\$14,000
3,000 - 55,000 kva	\$5.00/kva				\$5.00/kva			\$5.00/kva	\$5.00/kva
Over 55,000 kva	\$2.50/kva				\$2.50/kva			\$2.50/kva	\$2.50/kva
Primary Volt. Discount	\$0.20/kW				\$0.20/kW			\$0.20/kW	\$0.20/kW
Annual Minimum	Present:				\$665,640			Proposed:	\$627,470
Pumping Service - Schedule 31									
Basic Charge	\$11.00				\$11.00	\$0.00		\$11.00	\$11.00
Energy Charge:									
First 165 kW/kWhs	\$0.10368	(\$0.00519)	\$0.09849	\$0.00268	\$0.10117	(\$0.00677)	\$0.00519	\$0.09959	\$0.09691
All additional kWhs	\$0.08837	(\$0.00519)	\$0.08318	\$0.00268	\$0.08586	(\$0.00653)	\$0.00519	\$0.08452	\$0.08184

(1) Includes all present rate adjustments: Schedule 59 - Residential & Farm Energy Rate Adjustment, Schedule 66 - Temporary Power Cost Adjustment, Schedule 74 - Temporary Tax Credit, and Schedule 91 - Energy Efficiency Rider Adjustment.