



Avista Corp.

1411 East Mission P.O. Box 3727
Spokane, Washington 99220-0500
Telephone 509-489-0500
Toll Free 800-727-9170

March 9, 2020

Diane Hanian
State of Idaho
Idaho Public Utilities Commission
472 W. Washington Street
Boise, Idaho 83702-5983

Case No. AVU-E-20-02

RECEIVED
2020 MAR 10 AM 10:20
IDAHO PUBLIC UTILITIES COMMISSION

I.P.U.C. No. 28 – Electric Service

Enclosed for electric filing with the Commission are the Original filing plus seven copies, and one compact disc, of the following revised tariff sheets:

Seventh Revision Sheet 51B	canceling	Sixth Revision Sheet 51B
Twenty-Third Revision Sheet 51E	canceling	Twenty-Second Revision Sheet 51E
Twenty-First Revision Sheet 51F	canceling	Twentieth Revision Sheet 51F
Twenty-Second Revision Sheet 51G	canceling	Twenty-First Revision Sheet 51G
Twentieth Revision Sheet 51H	canceling	Nineteenth Revision Sheet 51H
Eighth Revision Sheet 51J	canceling	Seventh Revision Sheet 51J
Twenty-First Revision Sheet 51N	canceling	Twentieth Revision Sheet 51N
Twenty-First Revision Sheet 51O	canceling	Twentieth Revision Sheet 51O

The Company requests that the proposed tariff sheets be made effective May 1, 2020. These tariff sheets reflect the Company's annual electric Line Extension filing. Detailed information related to the Company's request is included in the attached Application and supporting workpapers.

The Company will issue a notice to its effected customers through a letter in the April 2020 timeframe. A copy of the letter has been included in the Company's filing.

If you have any questions regarding this filing, please contact Joe Miller at (509) 495-4546.

Sincerely,

Joe Miller
Manager of Pricing and Tariffs

1 DAVID J. MEYER
2 VICE PRESIDENT AND CHIEF COUNSEL FOR
3 REGULATORY AND GOVERNMENTAL AFFAIRS
4 AVISTA CORPORATION
5 1411 E. MISSION AVENUE
6 P. O. BOX 3727
7 SPOKANE, WASHINGTON 99220
8 PHONE: (509) 495-4316, FAX: (509) 495-8851

9

10 BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

11

12 IN THE MATTER OF THE ELECTRIC)
13 LINE EXTENSION SCHEDULE 51) CASE NO. AVU-E-20-02
14 ANNUAL RATE ADJUSTMENT FILING) APPLICATION OF AVISTA
15 OF AVISTA CORPORATION) CORPORATION
16
17

18

I. INTRODUCTION

19 In accordance with Idaho Code §61-502 and RP 052, Avista Corporation, doing
20 business as Avista Utilities (hereinafter “Avista” or “Company”), at 1411 East Mission
21 Avenue, Spokane, Washington, respectfully makes application to the Idaho Public Utilities
22 Commission (“Commission”) for an order approving the update in costs, allowances, and
23 administrative changes to the Company’s Electric Line Extension Schedule 51. The
24 Company has requested a May 1, 2020 effective date.

25 The Company requests that this filing be processed under the Commission’s
26 Modified Procedure Rules (RP 201-204). Communications in reference to this Application
27 should be addressed to:

28 David J. Meyer, Esq.
29 Vice President and Chief Counsel for
30 Regulatory & Governmental Affairs

1 Avista Corporation
2 P.O. Box 3727
3 MSC-27
4 1411 E. Mission Ave
5 Spokane, WA 99220-3727
6 Phone: (509) 495-4316
7 David.Meyer@avistacorp.com
8

9 Patrick Ehrbar
10 Director of Regulatory Affairs
11 Avista Utilities
12 P.O. Box 3727
13 MSC-27
14 1411 E. Mission Ave
15 Spokane, WA 99220-3727
16 Phone: (509) 495-8620
17 patrick.ehrbar@avistacorp.com
18

19 **II. BACKGROUND**

20 The Company's present Schedule 51 electric line extension tariff incorporates the
21 principle of average costing for electrical facilities commonly used in extending service.
22 The tariff sets forth "Basic Costs", which are costs based on recent average actual costs
23 for facilities such as transformers and conduit which are used consistently for electric line
24 extensions. The Basic Costs have a fixed and variable component, with the variable
25 component stated on a cost-per-foot basis. The average costing principle incorporated in
26 the Company's tariff has worked well and the Company is not proposing to change the
27 conceptual structure of the tariff.

28 Detailed below are the Company's proposed changes to Schedule 51 and included
29 with this filing are workpapers which provide support for the proposed changes.
30

31 **III. ALLOWANCE**

32 In this filing, the Company has updated the allowances applicable to new

1 residential, commercial and industrial customer's services. For purposes of calculating the
 2 revised allowances, the Company is continuing to utilize an embedded cost methodology
 3 approach that is designed to ensure that investment in distribution/terminal facilities for
 4 each new customer will be similar to the embedded costs of the same facilities reflected in
 5 base rates. Any costs in excess of the allowance would be paid by the new customer as a
 6 Contribution in Aid of Construction. The Company utilized its Cost of Service study from
 7 its most recently concluded general rate case filing (AVU-E-19-04), updated for the base
 8 rates approved in the Settlement Agreement, as the basis of the embedded cost calculation.
 9 Below is a summary of the proposed allowance changes:

<u>Service Schedule</u>	<u>Existing</u>	<u>Proposed</u>
Schedule 1 Individual Customer (per unit)	\$ 1,840	\$ 1,900
Schedule 1 Duplex (per unit)	\$ 1,470	\$ 1,520
Schedule 1 Multiplex (per unit)	\$ 1,105	\$ 1,140
Schedule 11/12 (per kWh)	\$ 0.15022	\$ 0.15486
Schedule 21/22 (per kWh)	\$ 0.13853	\$ 0.14218
Schedule 31/32 (per kWh)	\$ 0.24653	\$ 0.24688

15 The Company has provided workpapers that provide the inputs and calculation of
 16 the allowances.

18 IV. AVERAGE COSTS

19 The Distribution Engineering Department at Avista is primarily tasked with the
 20 development and maintenance of the Company's Construction & Material Standards.
 21 Periodically, Distribution Engineering will update the Construction & Material Standards
 22 in order to comply with the National Electric Safety Code ("NESC"). These Construction
 23 & Material Standards were last updated in 2017 to reflect the NESC's code revisions. The

1 standard designs in this filing have not changed and are consistent with those reflected in
 2 this filing.

3 As detailed on proposed tariff sheets 51H and 51I, the Company is proposing to
 4 update the primary, secondary, service and transformer average costs which have
 5 remained relatively consistent between years. Below is a summary of the cost changes:

	<u>Present</u>	<u>Proposed</u>	<u>% Change</u>
<u>Overhead Primary Circuit:</u>			
7 Fixed Cost	\$ 4,253	\$ 4,205	-1.1%
8 Variable Cost	\$ 8.38	\$ 8.22	-1.9%
<u>Underground Primary Circuit</u>			
9 Fixed Costs	\$ 1,854	\$ 1,934	4.3%
10 Variable Costs	\$ 11.23	\$ 11.34	1.0%
<u>Underground Secondary Circuit</u>			
11 Fixed Costs	\$ 418	\$ 428	2.3%
12 Variable Costs	\$ 10.42	\$ 10.47	0.5%
<u>Overhead Secondary Circuit</u>			
13 Fixed Costs	\$ 1,774	\$ 1,732	-2.4%
14 Overhead Service Circuit	\$ 3.91	\$ 3.74	-4.3%
15 Underground Service Circuit	\$ 9.41	\$ 9.54	1.4%
16 Overhead Transformer	\$ 2,310	\$ 2,242	-2.9%
17 Padmount Transformer	\$ 3,507	\$ 3,546	1.1%

18 As shown above, the year-over year changes remain relatively unchanged. The
 19 primary driver of the change in the Underground Primary Circuit Fixed Costs are due to
 20 changes in the per unit costs related to the junction enclosure and ground sleeve.

21 Residential development costs, updated for the most current Construction &
 22 Material Standards and average 2019 construction costs are detailed below.

1	<u>Residential Developments</u>		
2		<u>Present</u>	<u>Proposed</u>
3	Total Cost per Lot	\$ 1,907	\$ 1,938
4	Less: Service Cost	\$ 471	\$ 478
5	Developer Responsibility	<u>\$ 1,436</u>	<u>\$ 1,460</u>
6	Developer Refundable Payment	\$ 1,436	\$ 1,460
7	Builder Non-Refundable Payment	\$ 67	\$ 38
8	Allowance	\$ 1,840	\$ 1,900

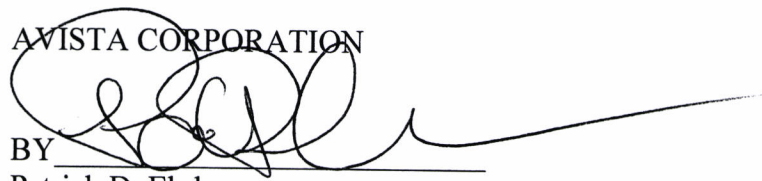
8 **V. COMMUNICATIONS AND SERVICE OF APPLICATION**

9 In conformance with RP 125, this Application will be brought to the attention of
10 the Company's affected customers. During the week of April 1, 2020 the Company will
11 send a letter to those developers and builders that may be affected by the proposed changes
12 to inform them of the Company's request.

14 **VI. REQUEST FOR RELIEF**

15 The Company requests that the Commission issue an order approving the update in
16 costs, allowances, and administrative changes to Schedule 51 to become effective May 1,
17 2020. The Company requests that the matter be processed under the Commission's
18 Modified Procedure rules through the use of written comments.

19 Dated at Spokane, Washington this 9th day of March 2020.

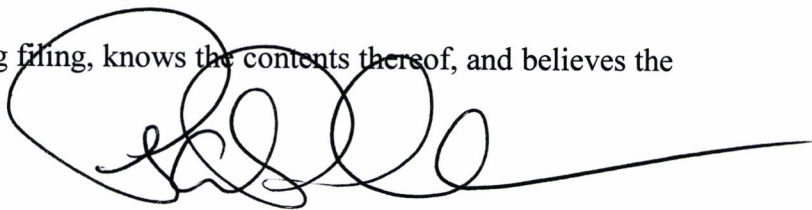
20 AVISTA CORPORATION

21 BY _____
22 Patrick D. Ehrbar
23 Director of Regulatory Affairs
24

1
2 VERIFICATION

3 STATE OF WASHINGTON)
4)
5 County of Spokane)
6
7

8 Patrick D. Ehrbar, being first duly sworn on oath, deposes and says: That he is the
9 Director of Regulatory Affairs for Avista Corporation and makes this verification for and
10 on behalf of said corporation, being thereto duly authorized;
11

12 That he has read the foregoing filing, knows the contents thereof, and believes the
13 same to be true.
14



15
16
17
18

19 SIGNED AND SWORN to before me this 9th day of March 2020, by Patrick D.
20 Ehrbar.



31 Patty L. Hanson
32 NOTARY PUBLIC in and for the State of
33 Washington, residing at Spokane.

34 Commission Expires: 11/23/21

IDAHO

Avista 2020 Schedule 51 Filing

Proposed Tariff Sheets

AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 - continued

When two or more Customers apply concurrently for service from the same Line Extension, each will receive an Allowance up to their proportion of the Basic Cost of the line extension.

Allowances shall be granted only against the Basic Cost of the current project and not against any part of an earlier or future extension.

The Allowance will be equal to the Basic Cost or the applicable amount listed below, whichever is less:

MAXIMUM ALLOWANCE

Schedule 1 individual Customer	\$1,900 per unit
Schedule 1 duplex	\$1,520 per unit
Schedule 1 multiplex	\$1,140 per unit

EXCEPTION: The Company will not grant an immediate Allowance if the Company, in its sole judgement, determines that the load:

- a) is less than 2500 kWh per year, or
- b) will be in service less than five years.

A mobile home will not qualify for an Allowance until it has permanent connections to both water service and either a sewer or septic system. If such connections are made within five years after the completion of the line extension, the Company will, at that time, refund the Basic Cost or the amount of the Allowance in effect at the time of the line construction, whichever is less. The Customer must apply for the refund before the line extension becomes six years old.

Issued March 9, 2020

Effective May 1, 2020

Issued by Avista Utilities
By

Patrick Ehrbar, Director of Regulatory Affairs



AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 - continued

- 5) "Share of Previous Extension" applies only to Primary Circuits less than five years old. If part of a previous line extension is used to serve a new Customer, the new Customer must pay a share of the previous Primary Circuit cost and Transformer cost, if shared, to the Company before the start of construction. The amount paid by the new Customer will be refunded to existing Customers in relation to their share of the Primary Circuit and Transformer, if shared. The Company will refund appropriate shares to the bearers of Extension Certificates when the Certificates are presented for payment and the connection of the subsequent Customer has been verified. The Company will make a reasonable attempt to inform the bearer of the Certificate when a refund is due. Bearers of Extension Certificates must apply for refunds before the original line extension becomes six years old. Unclaimed refunds will be returned to the contributor.

EXAMPLE:

1. First Customer pays \$11,340 for 1,000 feet of primary underground circuit (\$11.34 per foot).
2. Second Customer takes service within five years using 600 feet of the original extension.
3. Both Customers share the first 600 feet equally:
 $600 \text{ ft} \times \$11.34/\text{ft} \times \frac{1}{2} = \$3,402$.
4. The Second Customer's payment of \$3,402 will be refunded to the First Customer to reduce his investment in the 600 feet to \$3,402. The First Customer's investment in the remaining 400 feet remains at \$4,536. ($\$11,340 - \$3,402 - \$3,402 = \$4,536$)

EXCEPTION: If the refund to an existing Customer is less than \$100 each, the new Customer will not be required to pay that share and the existing Customer will not receive a refund.

Issued March 9, 2020

Effective May 1, 2020

Issued by Avista Utilities

By

Patrick Ehrbar, Director of Regulatory Affairs



AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 - continued

4. RULES AND CHARGES FOR UNDEVELOPED RESIDENTIAL LOTS

- a. A development is a group of neighboring undeveloped lots separated by no more than streets and under the ownership or legal control of a single party as determined by the Company. Both the General Rules and the following rules apply to line extensions within residential developments.
- b. Before Company facilities will be installed, the developer must submit a written application for service, a copy of the plat as approved by the governing agency depicting dedicated utility easements approved by the serving utilities and must pay an extension cost to the Company which is computed as follows:

	Basic Cost
+	Customer-Requested Costs
-	Cost Reductions
-	(one) Design Fee of \$150 (if paid)
=	extension cost within development
+	cost of extension to development
+	<u>Share of Previous Extension</u>
=	extension cost

- 1) "Basic Cost" will be computed from the following rate per lot when the Development serves single phase loads, has at least six lots and the average frontage is no more than 175 feet per lot. The Basic Cost includes the cost of the Primary Circuit, the Transformer and the Secondary Circuit in the utility easement or public right-of-way, but does not include the Service Circuit from the point of connection with the Secondary Circuit to the Point of Delivery.

Developments: \$1,460 per Lot

Issued March 9, 2020

Effective May 1, 2020

Issued by Avista Utilities

By

Patrick Ehrbar, Director of Regulatory Affairs



AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 - continued

The Basic Cost for all other Developments will be computed from the rates listed in this Schedule for Service Circuits, Secondary Circuits, Transformers and Primary Circuits.

- 2) "Cost Reductions, "Customer-Requested Costs, and "Share of Previous Extension" are described under Rules for Individual Customers.
 - 3) "Extension to development" is the line extension between the Company's existing energized electric facilities and the boundary of the development. The Rules for Individual Customers apply to the extension to the development.
- c. In lieu of a cash payment of the Basic Cost in a Development, the Company will accept a letter of credit, a contractor's performance bond, or another credit instrument agreeable to the Company for \$1,460 per lot upon execution of a written agreement with the Developer. The agreement shall prescribe the requirements for such a credit instrument and shall permit the face amount of the instrument to be reduced annually as new customers are connected within the Development. The Developer will provide ditching within the Development.
- d. Prior to the installation of the Service Circuit to each single-family residence in a development, the home builder will be required to make a non-refundable cash payment to the Company of \$38 per residence. There will be no charge to the builder for the installation of the Service Circuit to serve a duplex or multiplex dwelling.
- e. A Developer who pays the extension cost described in 4.b.1) may apply for a refund annually for each permanent Customer connected within the Development during the first five years after the extension is completed. The Company will make a reasonable attempt to inform the bearer of the certificate when a refund is due. The Company will pay the refund to the bearer of the Extension Certificate when it is presented to the Company for payment and the connection of the permanent Customer has been verified.

Issued March 9, 2020

Effective May 1, 2020

Issued by Avista Utilities

By

Patrick Ehrbar, Director of Regulatory Affairs



AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 - continued

For Developers who have made a cash payment to the Company for the Basic Cost in the development, the sum of all refunds shall not exceed the total Basic Cost paid by the Developer or \$1,460 per lot multiplied by the number lots, whichever is less. The developer must apply for the refunds before the line extension becomes six years old.

- f. In a Development where primary taps may be required into some lots to provide adequate service or where the loads are not clearly defined, the Company may elect to install only an initial Primary Circuit through the Development (no Transformers or Secondary Circuits). The Rules for Individual Customers will be used to establish the extension cost of the Primary Circuit and that cost must be paid in advance by the Developer.

The permanent Customer on each lot must meet the Rules for Individual Residential Customers for the extension into the lot, except they will not pay a share of the cost of the Primary Circuit through the Development or a share of previous extensions outside the Development. The applicable Allowance will be credited first to the Basic Cost to serve the permanent Customer. The Developer will be refunded only the portion of the Allowance not granted or applied to the permanent Customer.

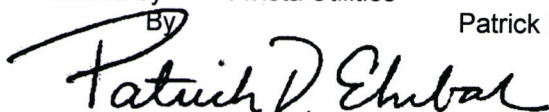
Issued March 9, 2020

Effective May 1, 2020

Issued by Avista Utilities

By

Patrick Ehrbar, Director of Regulatory Affairs



AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 – continued

1) The Total Estimated Extension Cost shall include all costs which are necessary to provide service to the Customer, as determined by the Company. The amount of the Allowance will be determined individually for each Customer based on the Company's estimate of the Customer's annual metered energy usage (delivered by Avista) and an allowance per kWh based on the applicable service schedule.

d. When two or more Customers apply concurrently for service from the same Line Extension, each will receive an Allowance up to their proportion of the Total Estimated Extension Cost. Allowances shall be granted only against the costs of the current project and not against any part of an earlier or future extension.

The Allowance will be the Total Estimated Extension Cost, or the applicable Allowance by Schedule multiplied by the Customer's estimated metered energy usage (delivered by Avista), whichever is less:

ALLOWANCE BY SERVICE SCHEDULE

- Schedule 11 or 12: \$0.15486 per kWh
- Schedule 21 or 22: \$0.14218 per kWh
- Schedule 31 or 32: \$0.24688 per kWh

Exception: The Company will not grant an immediate Allowance if the Company, in its sole judgement, determines that the load is unknown, or will be in service less than five years. If an Allowance is not provided at the time service is installed, the Customer is eligible to receive a refund of their Allowance when annual metered energy usage (delivered by Avista) is known and measured. Any refund of Customer Allowance must be requested by the Customer within five years of the service installation.

Undeveloped Commercial and Industrial Lots: A development is a group of neighboring undeveloped lots separated by no more than streets and under the ownership or legal control of a single party as determined by the Company. The General Rules, the Rules for Commercial and Industrial Customers and the following apply to line extensions within commercial or industrial developments. Before Company facilities will be installed, the developer must submit a written application for service and a copy of the plat as approved by the governing agency depicting dedicated utility easements approved by the serving utilities.

Issued March 9, 2020

Effective May 1, 2020

Issued by Avista Utilities

By

Patrick Ehrbar, Director of Regulatory Affairs



AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 - continued

Single-Phase

Overhead Primary Circuit:

Fixed Costs:	\$4,205 per Customer
Variable Costs:	\$8.22 per foot

Underground Primary Circuit:

Fixed Costs:	\$1,934 per Customer
Variable Costs:	\$11.34 per foot

- g. "Secondary Circuit" is the electrical facility from the Company's Transformer to a handhole or connectors from which one or more Service Circuits originate. The Secondary Circuit is single phase, is operated at less than 600 volts to ground and may include conductors, connectors, conduit, handholes, and ditch. The Basic Cost of the Secondary Circuit shall be computed using the following rates.

Single Phase Underground Secondary Circuit:

Fixed Costs:	\$428 per customer
Variable Costs:	\$10.47 per foot

Single Phase Overhead Secondary Circuit:

Fixed Costs:	\$1,732 per customer
--------------	----------------------

Issued March 9, 2020

Effective May 1, 2020

Issued by Avista Utilities

By

Patrick Ehrbar, Director of Regulatory Affairs



AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 - continued

- h. "Service Circuit" is the electrical facility between the Company's Transformer, connectors, or handhole and the Point of Delivery for a single Customer or building. The Service Circuit is single phase*, is operated at less than 600 volts to ground and may include conductors, connectors, conduit, and ditch. The Basic Cost of the Service Circuit shall be computed using the following rates. These rates do not include meters and metering facilities which are used by the Company for billing purposes.

Single Phase Overhead Service Circuit:

Variable Costs: \$3.74 per foot

Single Phase Underground Service Circuit:

Variable Costs: \$9.54 per foot

- i. "Transformer" Basic Cost shall be computed using the following rates for single phase transformers.

Single Phase Overhead Transformer Costs: \$2,242 per Customer

Single Phase Padmount Transformer Costs: \$3,546 per Customer

- j. "Underground Facilities" may include primary cable, secondary and service cable, secondary and service connections, surface-type (padmount) Transformers, pads, enclosures, terminations, and conduit where necessary. These facilities will be owned, operated and maintained by the Company unless otherwise provided for by agreement.

Issued March 9, 2020

Effective May 1, 2020

Issued by Avista Utilities

By

Patrick Ehrbar, Director of Regulatory Affairs



IDAHO

**Avista 2020 Schedule 51
Filing**

Legislative Tariff Sheets

AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 - continued

When two or more Customers apply concurrently for service from the same Line Extension, each will receive an Allowance up to their proportion of the Basic Cost of the line extension.

Allowances shall be granted only against the Basic Cost of the current project and not against any part of an earlier or future extension.

The Allowance will be equal to the Basic Cost or the applicable amount listed below, whichever is less:

MAXIMUM ALLOWANCE

Schedule 1 individual Customer	\$1,840 per unit
Schedule 1 duplex	\$1,470 per unit
Schedule 1 multiplex	\$1,105 per unit

EXCEPTION: The Company will not grant an immediate Allowance if the Company, in its sole judgement, determines that the load:

- a) is less than 2500 kWh per year, or
- b) will be in service less than five years.

A mobile home will not qualify for an Allowance until it has permanent connections to both water service and either a sewer or septic system. If such connections are made within five years after the completion of the line extension, the Company will, at that time, refund the Basic Cost or the amount of the Allowance in effect at the time of the line construction, whichever is less. The Customer must apply for the refund before the line extension becomes six years old.

Issued March 8, 2019

Effective May 1, 2019

Issued by Avista Utilities
By

Patrick Ehrbar, Director of Regulatory Affairs

AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 - continued

When two or more Customers apply concurrently for service from the same Line Extension, each will receive an Allowance up to their proportion of the Basic Cost of the line extension.

Allowances shall be granted only against the Basic Cost of the current project and not against any part of an earlier or future extension.

The Allowance will be equal to the Basic Cost or the applicable amount listed below, whichever is less:

MAXIMUM ALLOWANCE

Schedule 1 individual Customer	<u>\$1,900</u> per unit
Schedule 1 duplex	<u>\$1,520</u> per unit
Schedule 1 multiplex	<u>\$1,140</u> per unit

EXCEPTION: The Company will not grant an immediate Allowance if the Company, in its sole judgement, determines that the load:

- a) is less than 2500 kWh per year, or
- b) will be in service less than five years.

A mobile home will not qualify for an Allowance until it has permanent connections to both water service and either a sewer or septic system. If such connections are made within five years after the completion of the line extension, the Company will, at that time, refund the Basic Cost or the amount of the Allowance in effect at the time of the line construction, whichever is less. The Customer must apply for the refund before the line extension becomes six years old.

Issued March 9, 2020

Effective May 1, 2020

Issued by Avista Utilities
By

Patrick Ehrbar, Director of Regulatory Affairs

AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 - continued

- 5) "Share of Previous Extension" applies only to Primary Circuits less than five years old. If part of a previous line extension is used to serve a new Customer, the new Customer must pay a share of the previous Primary Circuit cost and Transformer cost, if shared, to the Company before the start of construction. The amount paid by the new Customer will be refunded to existing Customers in relation to their share of the Primary Circuit and Transformer, if shared. The Company will refund appropriate shares to the bearers of Extension Certificates when the Certificates are presented for payment and the connection of the subsequent Customer has been verified. The Company will make a reasonable attempt to inform the bearer of the Certificate when a refund is due. Bearers of Extension Certificates must apply for refunds before the original line extension becomes six years old. Unclaimed refunds will be returned to the contributor.

EXAMPLE:

1. First Customer pays \$11,230 for 1,000 feet of primary underground circuit (\$11.23 per foot).
2. Second Customer takes service within five years using 600 feet of the original extension.
3. Both Customers share the first 600 feet equally:
 $600 \text{ ft} \times \$11.23/\text{ft} \times \frac{1}{2} = \$3,369$.
4. The Second Customer's payment of \$3,369 will be refunded to the First Customer to reduce his investment in the 600 feet to \$3,369. The First Customer's investment in the remaining 400 feet remains at \$4,492. ($\$11,230 - \$3,369 - \$3,369 = \$4,492$)

EXCEPTION: If the refund to an existing Customer is less than \$100 each, the new Customer will not be required to pay that share and the existing Customer will not receive a refund.

Issued March 8, 2019

Effective May 1, 2019

Issued by Avista Utilities
By

Patrick Ehrbar, Director of Regulatory Affairs

AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 - continued

- 5) "Share of Previous Extension" applies only to Primary Circuits less than five years old. If part of a previous line extension is used to serve a new Customer, the new Customer must pay a share of the previous Primary Circuit cost and Transformer cost, if shared, to the Company before the start of construction. The amount paid by the new Customer will be refunded to existing Customers in relation to their share of the Primary Circuit and Transformer, if shared. The Company will refund appropriate shares to the bearers of Extension Certificates when the Certificates are presented for payment and the connection of the subsequent Customer has been verified. The Company will make a reasonable attempt to inform the bearer of the Certificate when a refund is due. Bearers of Extension Certificates must apply for refunds before the original line extension becomes six years old. Unclaimed refunds will be returned to the contributor.

EXAMPLE:

1. First Customer pays \$11,340 for 1,000 feet of primary underground circuit (\$11.34 per foot).
2. Second Customer takes service within five years using 600 feet of the original extension.
3. Both Customers share the first 600 feet equally:
 $600 \text{ ft} \times \$11.34/\text{ft} \times \frac{1}{2} = \$3,402$.
4. The Second Customer's payment of \$3,402 will be refunded to the First Customer to reduce his investment in the 600 feet to \$3,402. The First Customer's investment in the remaining 400 feet remains at \$4,536. ($\$11,340 - \$3,402 - \$3,402 = \$4,536$)

EXCEPTION: If the refund to an existing Customer is less than \$100 each, the new Customer will not be required to pay that share and the existing Customer will not receive a refund.

Issued March 9, 2020

Effective May 1, 2020

Issued by Avista Utilities
By

Patrick Ehrbar, Director of Regulatory Affairs

AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 - continued

4. RULES AND CHARGES FOR UNDEVELOPED RESIDENTIAL LOTS

- a. A development is a group of neighboring undeveloped lots separated by no more than streets and under the ownership or legal control of a single party as determined by the Company. Both the General Rules and the following rules apply to line extensions within residential developments.
- b. Before Company facilities will be installed, the developer must submit a written application for service, a copy of the plat as approved by the governing agency depicting dedicated utility easements approved by the serving utilities and must pay an extension cost to the Company which is computed as follows:

	Basic Cost
+	Customer-Requested Costs
-	Cost Reductions
-	(one) Design Fee of \$150 (if paid)
=	extension cost within development
+	cost of extension to development
+	<u>Share of Previous Extension</u>
=	extension cost

- 1) "Basic Cost" will be computed from the following rate per lot when the Development serves single phase loads, has at least six lots and the average frontage is no more than 175 feet per lot. The Basic Cost includes the cost of the Primary Circuit, the Transformer and the Secondary Circuit in the utility easement or public right-of-way, but does not include the Service Circuit from the point of connection with the Secondary Circuit to the Point of Delivery.

Developments: \$1,436 per Lot

Issued March 8, 2019

Effective May 1, 2019

Issued by Avista Utilities
By

Patrick Ehrbar, Director of Regulatory Affairs

AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 - continued

4. RULES AND CHARGES FOR UNDEVELOPED RESIDENTIAL LOTS

- a. A development is a group of neighboring undeveloped lots separated by no more than streets and under the ownership or legal control of a single party as determined by the Company. Both the General Rules and the following rules apply to line extensions within residential developments.
- b. Before Company facilities will be installed, the developer must submit a written application for service, a copy of the plat as approved by the governing agency depicting dedicated utility easements approved by the serving utilities and must pay an extension cost to the Company which is computed as follows:

	Basic Cost
+	Customer-Requested Costs
-	Cost Reductions
-	(one) Design Fee of \$150 (if paid)
=	extension cost within development
+	cost of extension to development
+	<u>Share of Previous Extension</u>
=	extension cost

- 1) "Basic Cost" will be computed from the following rate per lot when the Development serves single phase loads, has at least six lots and the average frontage is no more than 175 feet per lot. The Basic Cost includes the cost of the Primary Circuit, the Transformer and the Secondary Circuit in the utility easement or public right-of-way, but does not include the Service Circuit from the point of connection with the Secondary Circuit to the Point of Delivery.

Developments: \$1,460 per Lot

Issued March 9, 2020

Effective May 1, 2020

Issued by Avista Utilities
By

Patrick Ehrbar, Director of Regulatory Affairs

AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 - continued

The Basic Cost for all other Developments will be computed from the rates listed in this Schedule for Service Circuits, Secondary Circuits, Transformers and Primary Circuits.

- 2) "Cost Reductions, "Customer-Requested Costs, and "Share of Previous Extension" are described under Rules for Individual Customers.
 - 3) "Extension to development" is the line extension between the Company's existing energized electric facilities and the boundary of the development. The Rules for Individual Customers apply to the extension to the development.
- c. In lieu of a cash payment of the Basic Cost in a Development, the Company will accept a letter of credit, a contractor's performance bond, or another credit instrument agreeable to the Company for \$1,436 per lot upon execution of a written agreement with the Developer. The agreement shall prescribe the requirements for such a credit instrument and shall permit the face amount of the instrument to be reduced annually as new customers are connected within the Development. The Developer will provide ditching within the Development.
 - d. Prior to the installation of the Service Circuit to each single-family residence in a development, the home builder will be required to make a non-refundable cash payment to the Company of \$67 per residence. There will be no charge to the builder for the installation of the Service Circuit to serve a duplex or multiplex dwelling.
 - e. A Developer who pays the extension cost described in 4.b.1) may apply for a refund annually for each permanent Customer connected within the Development during the first five years after the extension is completed. The Company will make a reasonable attempt to inform the bearer of the certificate when a refund is due. The Company will pay the refund to the bearer of the Extension Certificate when it is presented to the Company for payment and the connection of the permanent Customer has been verified.

Issued March 8, 2019

Effective May 1, 2019

Issued by Avista Utilities
By

Patrick Ehrbar, Director of Regulatory Affairs

AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 - continued

The Basic Cost for all other Developments will be computed from the rates listed in this Schedule for Service Circuits, Secondary Circuits, Transformers and Primary Circuits.

- 2) "Cost Reductions, "Customer-Requested Costs, and "Share of Previous Extension" are described under Rules for Individual Customers.
 - 3) "Extension to development" is the line extension between the Company's existing energized electric facilities and the boundary of the development. The Rules for Individual Customers apply to the extension to the development.
- c. In lieu of a cash payment of the Basic Cost in a Development, the Company will accept a letter of credit, a contractor's performance bond, or another credit instrument agreeable to the Company for \$1,460 per lot upon execution of a written agreement with the Developer. The agreement shall prescribe the requirements for such a credit instrument and shall permit the face amount of the instrument to be reduced annually as new customers are connected within the Development. The Developer will provide ditching within the Development.
 - d. Prior to the installation of the Service Circuit to each single-family residence in a development, the home builder will be required to make a non-refundable cash payment to the Company of \$38 per residence. There will be no charge to the builder for the installation of the Service Circuit to serve a duplex or multiplex dwelling.
 - e. A Developer who pays the extension cost described in 4.b.1) may apply for a refund annually for each permanent Customer connected within the Development during the first five years after the extension is completed. The Company will make a reasonable attempt to inform the bearer of the certificate when a refund is due. The Company will pay the refund to the bearer of the Extension Certificate when it is presented to the Company for payment and the connection of the permanent Customer has been verified.

Issued March 9, 2020

Effective May 1, 2020

Issued by Avista Utilities
By

Patrick Ehrbar, Director of Regulatory Affairs

AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 - continued

For Developers who have made a cash payment to the Company for the Basic Cost in the development, the sum of all refunds shall not exceed the total Basic Cost paid by the Developer or \$1,436 per lot multiplied by the number lots, whichever is less. The developer must apply for the refunds before the line extension becomes six years old.

- f. In a Development where primary taps may be required into some lots to provide adequate service or where the loads are not clearly defined, the Company may elect to install only an initial Primary Circuit through the Development (no Transformers or Secondary Circuits). The Rules for Individual Customers will be used to establish the extension cost of the Primary Circuit and that cost must be paid in advance by the Developer.

The permanent Customer on each lot must meet the Rules for Individual Residential Customers for the extension into the lot, except they will not pay a share of the cost of the Primary Circuit through the Development or a share of previous extensions outside the Development. The applicable Allowance will be credited first to the Basic Cost to serve the permanent Customer. The Developer will be refunded only the portion of the Allowance not granted or applied to the permanent Customer.

Issued March 8, 2019

Effective May 1, 2019

Issued by Avista Utilities
By

Patrick Ehrbar, Director of Regulatory Affairs

AVISTA CORPORATION
 dba Avista Utilities

SCHEDULE 51 - continued

For Developers who have made a cash payment to the Company for the Basic Cost in the development, the sum of all refunds shall not exceed the total Basic Cost paid by the Developer or \$1,460 per lot multiplied by the number lots, whichever is less. The developer must apply for the refunds before the line extension becomes six years old.

- f. In a Development where primary taps may be required into some lots to provide adequate service or where the loads are not clearly defined, the Company may elect to install only an initial Primary Circuit through the Development (no Transformers or Secondary Circuits). The Rules for Individual Customers will be used to establish the extension cost of the Primary Circuit and that cost must be paid in advance by the Developer.

The permanent Customer on each lot must meet the Rules for Individual Residential Customers for the extension into the lot, except they will not pay a share of the cost of the Primary Circuit through the Development or a share of previous extensions outside the Development. The applicable Allowance will be credited first to the Basic Cost to serve the permanent Customer. The Developer will be refunded only the portion of the Allowance not granted or applied to the permanent Customer.

Issued March 9, 2020

Effective May 1, 2020

Issued by Avista Utilities
 By

Patrick Ehrbar, Director of Regulatory Affairs

AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 – continued

- 1) The Total Estimated Extension Cost shall include all costs which are necessary to provide service to the Customer, as determined by the Company. The amount of the Allowance will be determined individually for each Customer based on the Company's estimate of the Customer's annual metered energy usage (delivered by Avista) and an allowance per kWh based on the applicable service schedule.
- d. When two or more Customers apply concurrently for service from the same Line Extension, each will receive an Allowance up to their proportion of the Total Estimated Extension Cost. Allowances shall be granted only against the costs of the current project and not against any part of an earlier or future extension.

The Allowance will be the Total Estimated Extension Cost, or the applicable Allowance by Schedule multiplied by the Customer's estimated metered energy usage (delivered by Avista), whichever is less:

ALLOWANCE BY SERVICE SCHEDULE

Schedule 11 or 12: ~~\$0.15022~~ per kWh

Schedule 21 or 22: ~~\$0.13853~~ per kWh

Schedule 31 or 32: ~~\$0.24653~~ per kWh

Exception: The Company will not grant an immediate Allowance if the Company, in its sole judgement, determines that the load is unknown, or will be in service less than five years. If an Allowance is not provided at the time service is installed, the Customer is eligible to receive a refund of their Allowance when annual metered energy usage (delivered by Avista) is known and measured. Any refund of Customer Allowance must be requested by the Customer within five years of the service installation.

Undeveloped Commercial and Industrial Lots: A development is a group of neighboring undeveloped lots separated by no more than streets and under the ownership or legal control of a single party as determined by the Company. The General Rules, the Rules for Commercial and Industrial Customers and the following apply to line extensions within commercial or industrial developments. Before Company facilities will be installed, the developer must submit a written application for service and a copy of the plat as approved by the governing agency depicting dedicated utility easements approved by the serving utilities.

Issued March 8, 2019

Effective May 1, 2019

Issued by Avista Utilities
By

Patrick Ehrbar, Director of Regulatory Affairs

AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 – continued

- 1) The Total Estimated Extension Cost shall include all costs which are necessary to provide service to the Customer, as determined by the Company. The amount of the Allowance will be determined individually for each Customer based on the Company's estimate of the Customer's annual metered energy usage (delivered by Avista) and an allowance per kWh based on the applicable service schedule.
- d. When two or more Customers apply concurrently for service from the same Line Extension, each will receive an Allowance up to their proportion of the Total Estimated Extension Cost. Allowances shall be granted only against the costs of the current project and not against any part of an earlier or future extension.

The Allowance will be the Total Estimated Extension Cost, or the applicable Allowance by Schedule multiplied by the Customer's estimated metered energy usage (delivered by Avista), whichever is less:

ALLOWANCE BY SERVICE SCHEDULE

Schedule 11 or 12: \$0.15486 per kWh

Schedule 21 or 22: \$0.14218 per kWh

Schedule 31 or 32: \$0.24688 per kWh

Exception: The Company will not grant an immediate Allowance if the Company, in its sole judgement, determines that the load is unknown, or will be in service less than five years. If an Allowance is not provided at the time service is installed, the Customer is eligible to receive a refund of their Allowance when annual metered energy usage (delivered by Avista) is known and measured. Any refund of Customer Allowance must be requested by the Customer within five years of the service installation.

Undeveloped Commercial and Industrial Lots: A development is a group of neighboring undeveloped lots separated by no more than streets and under the ownership or legal control of a single party as determined by the Company. The General Rules, the Rules for Commercial and Industrial Customers and the following apply to line extensions within commercial or industrial developments. Before Company facilities will be installed, the developer must submit a written application for service and a copy of the plat as approved by the governing agency depicting dedicated utility easements approved by the serving utilities.

Issued March 9, 2020

Effective May 1, 2020

Issued by Avista Utilities
By

Patrick Ehrbar, Director of Regulatory Affairs

AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 - continued

Single-Phase

Overhead Primary Circuit:

Fixed Costs:	\$4,253 per Customer
Variable Costs:	\$8.38 per foot

Underground Primary Circuit:

Fixed Costs:	\$1,854 per Customer
Variable Costs:	\$11.23 per foot

- g. "Secondary Circuit" is the electrical facility from the Company's Transformer to a handhole or connectors from which one or more Service Circuits originate. The Secondary Circuit is single phase, is operated at less than 600 volts to ground and may include conductors, connectors, conduit, handholes, and ditch. The Basic Cost of the Secondary Circuit shall be computed using the following rates.

Single Phase Underground Secondary Circuit:

Fixed Costs:	\$418 per customer
Variable Costs:	\$10.42 per foot

Single Phase Overhead Secondary Circuit:

Fixed Costs:	\$1,774 per customer
--------------	----------------------

Issued March 8, 2019

Effective May 1, 2019

Issued by Avista Utilities
By

Patrick Ehrbar, Director of Regulatory Affairs

AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 - continued

Single-Phase
Overhead Primary Circuit:

Fixed Costs: \$4,205 per Customer
Variable Costs: \$8.22 per foot

Underground Primary Circuit:

Fixed Costs: \$1,934 per Customer
Variable Costs: \$11.34 per foot

- g. "Secondary Circuit" is the electrical facility from the Company's Transformer to a handhole or connectors from which one or more Service Circuits originate. The Secondary Circuit is single phase, is operated at less than 600 volts to ground and may include conductors, connectors, conduit, handholes, and ditch. The Basic Cost of the Secondary Circuit shall be computed using the following rates.

Single Phase Underground Secondary Circuit:

Fixed Costs: \$428 per customer
Variable Costs: \$10.47 per foot

Single Phase Overhead Secondary Circuit:

Fixed Costs: \$1,732 per customer

Issued March 9, 2020

Effective May 1, 2020

Issued by Avista Utilities
By

Patrick Ehrbar, Director of Regulatory Affairs

AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 - continued

h. "Service Circuit" is the electrical facility between the Company's Transformer, connectors, or handhole and the Point of Delivery for a single Customer or building. The Service Circuit is single phase*, is operated at less than 600 volts to ground and may include conductors, connectors, conduit, and ditch. The Basic Cost of the Service Circuit shall be computed using the following rates. These rates do not include meters and metering facilities which are used by the Company for billing purposes.

Single Phase Overhead Service Circuit:
Variable Costs: \$3.91 per foot

Single Phase Underground Service Circuit:
Variable Costs: \$9.41 per foot

i. "Transformer" Basic Cost shall be computed using the following rates for single phase transformers.

Single Phase Overhead Transformer Costs: \$2,310 per Customer
Single Phase Padmount Transformer Costs: \$3,507 per Customer

j. "Underground Facilities" may include primary cable, secondary and service cable, secondary and service connections, surface-type (padmount) Transformers, pads, enclosures, terminations, and conduit where necessary. These facilities will be owned, operated and maintained by the Company unless otherwise provided for by agreement.

Issued March 8, 2019

Effective May 1, 2019

Issued by Avista Utilities
By

Patrick Ehrbar, Director of Regulatory Affairs

AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 - continued

- h. "Service Circuit" is the electrical facility between the Company's Transformer, connectors, or handhole and the Point of Delivery for a single Customer or building. The Service Circuit is single phase*, is operated at less than 600 volts to ground and may include conductors, connectors, conduit, and ditch. The Basic Cost of the Service Circuit shall be computed using the following rates. These rates do not include meters and metering facilities which are used by the Company for billing purposes.

Single Phase Overhead Service Circuit:

Variable Costs: \$3.74 per foot

Single Phase Underground Service Circuit:

Variable Costs: \$9.54 per foot

- i. "Transformer" Basic Cost shall be computed using the following rates for single phase transformers.

Single Phase Overhead Transformer Costs: \$2,242 per Customer

Single Phase Padmount Transformer Costs: \$3,546 per Customer

- j. "Underground Facilities" may include primary cable, secondary and service cable, secondary and service connections, surface-type (padmount) Transformers, pads, enclosures, terminations, and conduit where necessary. These facilities will be owned, operated and maintained by the Company unless otherwise provided for by agreement.

Issued March 9, 2020

Effective May 1, 2020

Issued by Avista Utilities
By

Patrick Ehrbar, Director of Regulatory Affairs

IDAHO

Avista 2020 Schedule 51

Cost

Workpapers



Work Order Cost Estimate Assembly Listing

Data Source: Work Order
Data Updated Daily

Work Order 1002911858

WO Number: 1002911858
Customer Name:
Work Zone: 15MIN
Service Address:

Description: Development
Est Date: Jan 15, 2020 2:10:34 PM
Design Version: 1
Crew Type: URDCREW

Estimate Request	Est Ver	Labor Hours	Contract Labor Hours	Labor Cost	Contract Labor Cost	Material Cost In	Direct Materials Cost	Service Cost	Tool Cost In	Tool Cost Out	OH Cost	Salvage Amt	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78682	1	116.95	\$0.00	\$5,149.32	\$0.00	\$14,780.57	\$0.00	\$0.00	\$10,613.44	\$0.00	\$3,110.39	\$0.00	\$10,146.39	\$0.00	\$43,800.11

Work Function	Work Function Desc	Original CU Name	Description	Quantity	Unit Cost	Line Cost
I	Install	25P-13-240/120 E \ UX \ TR	PAD XFMR, 25KVA, 1 PH, 13200/7820, 240/120V, NO TAPS	1	2,299.63361999	\$2,299.63
		50P-13-240/120 E \ UX \ TR	PAD XFMR, 50KVA, 1 PH, 13200/7820, 240/120V, NO TAPS	1	2,623.75549738	\$2,623.76
		CBLPUSH E \ UP \ EC	CABLE PUSH 4 HRS/CABLE/CONDUIT	1	640.31830887	\$640.32
		BC15 E \ UP \ PC	BUSH CAP 15KV	2	32.70078941	\$65.40
		GNDUG E \ UP \ GR	GROUND-AT PAD OR VAULT	2	106.02781414	\$212.06
		JE1 E \ UP \ EN	JNCTN ENCL 1PH 15KV 4POS	2	1,138.41146993	\$2,276.82
		JE1-GNDSLV E \ UP \ UE	GROUND SLV 1PH JE1 & JE1-26KV	2	400.26831944	\$800.54
		37.5P-20-240/120 E \ UX \ TR	PAD XFMR, 37.5KVA, 1 PH, 20780/12000, 240/120V, NO TAPS	3	2,613.76543051	\$7,841.30
		BOXPAD E \ UX \ UE	BOX PAD - 1PH PADMOUNT TRANSF	5	648.16605432	\$3,240.83
		GNDUG E \ UX \ GR	GROUND-AT PAD OR VAULT	5	106.02781414	\$530.14
		HH E \ UL \ HH	HANDHOLE 13 IN X 24 IN	8	213.4630866	\$1,707.94
		2SWEEP E \ UP \ CD	SWEEP, 2 IN, 90 DEG PVC	12	23.00856327	\$276.10
		EB15 E \ UP \ PC	ELBW 15KV FOR #1 ALCN	12	142.54055063	\$1,710.49
		3SWEEP E \ UP \ CD	SWEEP, 3 IN, 90 DEG PVC	16	29.5913839	\$473.46
		BUS40 E \ UP \ SC	SEC BUS - 4 POS, 1-SCREW CONN	24	56.80319152	\$1,363.28
		3CDTPL E \ UP \ CD	CNDT-3 INCH PVC	1,230	3.50987843	\$4,317.15
		4/0TXUG E \ UP \ SW	CABLE #4/0 UG TRIPLEX	1,353	2.55559906	\$3,457.73
		2CDTPL E \ UP \ CD	CNDT-2 INCH PVC	2,010	1.74363786	\$3,504.71
		1CN15 E \ UP \ EC	CABLE UG #15OL-#2STR W/CN 15KV	2,211	2.92105898	\$6,458.46

Overall - Total

\$43,800.11

Development Cost Per Lot		
Total Cost	Lots	Cost/Lot
\$ 43,800	30	\$ 1,460



Work Order Cost Estimate Assembly Listing

Data Source: Work Order
Data Updated Daily

Work Order 1002911858

WO Number: 1002911858
 Customer Name:
 Work Zone: SMALLJOB
 Service Address:

Description: Builder's Charge
 Est Date: Jan 15, 2020 1:54:20 PM
 Design Version: 2
 Crew Type: URDCREW

Estimate Request	Est Ver	Labor Hours	Contract Labor Hours	Labor Cost	Contract Labor Cost	Material Cost In	Direct Materials Cost	Service Cost	Tool Cost In	Tool Cost Out	OH Cost	Salvage Amt	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78682	2	2.55	\$0.00	\$112.27	\$0.00	\$97.50	\$0.00	\$0.00	\$231.41	\$0.00	\$36.79	\$0.00	\$0.00	\$0.00	\$477.97

Work Function	Work Function Desc	Original CU Name	Description	Quantity	Unit Cost	Line Cost
I	Install	2CDTPL E \ UV \ CD	CNDT-2 INCH PVC	50	1.85541371	\$92.77
		DD24HOE E \ UV \ DT	BACKHOE 24 IN DIRT DITCH	50	5.13981884	\$256.99
		20TXUG E \ UV \ SW	CABLE 20 UG TRIPLEX	55	2.33106132	\$128.21

Overall - Total **\$477.97**



Work Order Cost Estimate Assembly Listing

Data Source: Work Order
Data Updated Daily

Work Order 1002911858

WO Number: 1002911858
 Customer Name:
 Work Zone: SMALLJOB
 Service Address:

Description: OH Primary Fixed
 Est Date: Jan 15, 2020 1:54:52 PM
 Design Version: 3
 Crew Type: OHCREW

Estimate Request	Est Ver	Labor Hours	Contract Labor Hours	Labor Cost	Contract Labor Cost	Material Cost In	Direct Materials Cost	Service Cost	Tool Cost In	Tool Cost Out	OH Cost	Salvage Amt	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78882	3	22.05	\$0.00	\$956.53	\$0.00	\$1,646.36	\$0.00	\$0.00	\$756.33	\$0.00	\$845.34	\$0.00	\$0.00	\$0.00	\$4,204.56

Work Function	Work Function Desc	Original CU Name	Description	Quantity	Unit Cost	Line Cost
1	Install	1X E \ OH \ GA	ANCHOR PLATE 1 IN X 10 FT	1	488.08002215	\$488.08
		45PCL3 E \ OH \ PL	POLE CDR 45 FT DIRT CLS 3	1	1,898.31149017	\$1,898.31
		GND E \ OH \ GR	GROUND ROD	1	89.28003072	\$89.28
		GND-THEFT DET E \ OH \ GR	GROUND THEFT DETERRENT COVER	1	108.07977923	\$108.08
		PIVT15-25 E \ OH \ IN	INSULATOR-PIN VISE TOP 15-25KV	1	48.79910785	\$48.80
		PP E \ OH \ PI	POLE TOP PIN SINGLE 15-35KV	1	58.75234322	\$58.75
		7/18DGKIT-LIGHT E \ OH \ GA	DOWN GUY KIT 7/18 LIGHT CONSTR	2	587.8988829	\$1,175.40
		DEINPL25 E \ OH \ IN	INSULATOR DEADEND 15/25KV PE	2	18.39286301	\$36.79
		NDE E \ OH \ IN	DEADEND NEUT (8KV)	2	11.53393359	\$23.07
		NPDEHW E \ OH \ HW	HDWRE D.E. NEUT 1 WAY ON POLE	2	28.99178274	\$53.98
		PDEHW E \ OH \ HW	HDWR DE - 1 WAY ON POLE	2	39.24541378	\$78.49
		CDEA4AC E \ OH \ CL	CLAMP D.E. AUTO FOR #4 ACSR	4	36.88282872	\$147.53

Overall - Total

\$4,204.56



Work Order Cost Estimate Assembly Listing

Data Source: Work Order
Data Updated Daily

Work Order 1002911858

WO Number: 1002911858
 Customer Name:
 Work Zone: SMALLJOB
 Service Address:

Description: OH Primary Variable
 Est Date: Jan 15, 2020 1:55:19 PM
 Design Version: 4
 Crew Type: OHCREW

Estimate Request	Est Ver	Labor Hours	Contract Labor Hours	Labor Cost	Contract Labor Cost	Material Cost In	Direct Materials Cost	Service Cost	Tool Cost In	Tool Cost Out	OH Cost	Salvage Amt	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78882	4	18.18	\$0.00	\$701.89	\$0.00	\$1,026.49	\$0.00	\$0.00	\$554.99	\$0.00	\$595.20	\$0.00	\$0.00	\$0.00	\$2,878.57

Work Function	Work Function Desc	Original CU Name	Description	Quantity	Unit Cost	Line Cost
I	Install	1RH E \ OH \ SR	SEC RACK, 1 SPOOL - HEAVY DUTY	1	135.20857298	\$135.21
		45PCL3 E \ OH \ PL	POLE CDR 45 FT DIRT CLS 3	1	1,911.99113175	\$1,911.99
		GND E \ OH \ GR	GROUND ROD	1	89.92340188	\$89.92
		GND-THEFT DET E \ OH \ GR	GROUND THEFT DETERRENT COVER	1	108.85862541	\$108.88
		PIVT15-25 E \ OH \ IN	INSULATOR-PIN VISE TOP 15-25KV	1	47.1363521	\$47.14
		PP E \ OH \ PI	POLE TOP PIN SINGLE 15-35KV	1	59.17572527	\$59.18
		ST4 E \ OH \ CL	PRFRMD TIE WIRE-SPOOL #4 ACSR	1	7.31187061	\$7.31
		4ACSR E \ OH \ EC	CNDTR 4 ACSR	770	0.87398223	\$518.97

Overall - Total **\$2,878.57**

Overhead Primary Variable Cost		
Total Cost	Length (ft)	Cost/ft
\$ 2,879	350	\$ 8.22



Work Order Cost Estimate Assembly Listing

Data Source: Work Order
Data Updated Daily

Work Order 1002911858

WO Number: 1002911858
 Customer Name:
 Work Zone: SMALLJOB
 Service Address:

Description: OH Service
 Est Date: Jan 15, 2020 1:55:40 PM
 Design Version: 5
 Crew Type: OHCREW

Estimate Request	Est Ver	Labor Hours	Contract Labor Hours	Labor Cost	Contract Labor Cost	Material Cost In	Direct Materials Cost	Service Cost	Tool Cost In	Tool Cost Out	OH Cost	Salvage Amt	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78882	5	1.72	\$0.00	\$74.61	\$0.00	\$37.48	\$0.00	\$0.00	\$59.00	\$0.00	\$53.37	\$0.00	\$0.00	\$0.00	\$224.46
Work Function	Work Function Desc	Original CU Name	Description	Quantity	Unit Cost	Line Cost									
I	Install	2TX E \ OH \ SW	CNDTR #2 TRIPLEX	66	3.40090909	\$224.46									
Overall - Total						\$224.46									

Overhead Service Variable Cost		
Total Cost	Length (ft)	Cost/ft
\$ 224	60	\$ 3.74



Work Order Cost Estimate Assembly Listing

Data Source: Work Order
Data Updated Daily

Work Order 1002911858

WO Number: 1002911858
Customer Name:
Work Zone: SMALLJOB
Service Address:

Description: OH Transformer
Est Date: Jan 15, 2020 1:53:12 PM
Design Version: 6
Crew Type: OHCREW

Estimate Request	Est Ver	Labor Hours	Contract Labor Hours	Labor Cost	Contract Labor Cost	Material Cost In	Direct Materials Cost	Service Cost	Tool Cost In	Tool Cost Out	OH Cost	Salvage Amt	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78882	6	18.72	\$0.00	\$812.10	\$0.00	\$47.34	\$0.00	\$0.00	\$642.12	\$0.00	\$531.33	\$0.00	\$8,826.48	\$0.00	\$10,859.37
Work Function	Work Function Desc	Original CU Name	Description	Quantity	Unit Cost	Line Cost									
I	Install	100-13-120/240 E \ OH \ TR	OH XFMR, 100KVA, 1 PH, 7820/13200, 120/240V, NO TAPS	1	3,501.74210898	\$3,501.74									
		15-13-120/240 E \ OH \ TR	OH XFMR, 15KVA, 1 PH, 7820/13200, 120/240V, NO TAPS	1	977.81004088	\$977.81									
		25-13-120/240 E \ OH \ TR	OH XFMR, 25KVA, 1 PH, 7820/13200, 120/240V, NO TAPS	1	1,257.77251982	\$1,257.77									
		37.5-13-120/240 E \ OH \ TR	OH XFMR, 37.5KVA, 1 PH, 7820/13200, 120/240V, NO TAPS	1	1,240.98873551	\$1,240.99									
		50-13-120/240 E \ OH \ TR	OH XFMR, 50KVA, 1 PH, 7820/13200, 120/240V, NO TAPS	1	1,398.86284212	\$1,398.86									
		75-13-120/240 E \ OH \ TR	OH XFMR, 75KVA, 1PH, 7820/13200, 120/240120V, NO TAPS	1	2,482.3957549	\$2,482.40									
Overall - Total						\$10,859.37									

OH Transformer	Unit Cost	% Used	% Cost
15-13-120/240	\$ 977.81	44.14%	\$ 431.61
25-13-120/240	\$ 1,257.77	28.24%	\$ 355.19
37-13-120/240	\$ 1,240.99	9.82%	\$ 121.87
50-20-120/240	\$ 1,398.66	11.75%	\$ 164.34
75-13-120/240	\$ 2,482.40	4.96%	\$ 123.13
100-13-120/240	\$ 3,501.74	1.09%	\$ 38.17
Total			\$ 1,234

Overhead Transformer Total		
Install	Transformer	Total
\$ 1,008	\$ 1,234	\$ 2,242



Work Order Cost Estimate Assembly Listing

Data Source: Work
Order
Data Updated Daily

Work Order 1002911858

WO Number: 1002911858
 Customer Name: SMALLJOB
 Work Zone:
 Service Address:

Description: OH Transformer Install
 Est Date: Jan 15, 2020 1:56:48 PM
 Design Version: 7
 Crew Type: OHCREW

Estimate Request	Est Ver	Labor Hours	Contract Labor Hours	Labor Cost	Contract Labor Cost	Material Cost In	Direct Materials Cost	Service Cost	Tool Cost In	Tool Cost Out	OH Cost	Salvage Amt	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78882	7	5.8	\$0.00	\$251.80	\$0.00	\$348.59	\$0.00	\$0.00	\$198.95	\$0.00	\$210.39	\$0.00	\$0.00	\$0.00	\$1,007.53

Work Function	Work Function Desc	Original CU Name	Description	Quantity	Unit Cost	Line Cost
I	Install	18FGSOB E \ OH \ LF	18 IN FIBERGLASS SO BRACKET	1	258.80328248	\$258.80
		3R E \ OH \ SR	3 SPOOL RACK	1	185.01422761	\$185.01
		CO100 E \ OH \ XD	CUTOUT POLY 15,25,35KV 100A	1	204.56724101	\$204.57
		GNDT E \ OH \ GR	GROUND-OH TRNSFORMER	1	27.86745078	\$27.87
		LA10T E \ OH \ XD	TFMR LIGHTNING ARRESTER 10KV	1	197.07212988	\$197.07
		TMHW E \ OH \ HW	TRANSF MOUNTING HRDWR 3-25KVA	1	45.90597588	\$45.91
		3/0CUWP E \ OH \ RW	CNDTR. 3/0 COPPER WP	23	3.94346489	\$90.70

Overall - Total **\$1,007.53**



Work Order Cost Estimate Assembly Listing

Data Source: Work Order
Data Updated Daily

Work Order 1002911858

WO Number: 1002911858
 Customer Name:
 Work Zone: 15MIN
 Service Address:

Description: UG Primary Fixed
 Est Date: Jan 15, 2020 1:57:17 PM
 Design Version: 8
 Crew Type: URDCREW

Estimate Request	Est Ver	Labor Hours	Contract Labor Hours	Labor Cost	Contract Labor Cost	Material Cost In	Direct Materials Cost	Service Cost	Tool Cost In	Tool Cost Out	OH Cost	Salvage Amt	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78682	8	5.3	\$0.00	\$233.36	\$0.00	\$1,029.27	\$0.00	\$0.00	\$481.00	\$0.00	\$190.55	\$0.00	\$0.00	\$0.00	\$1,934.18
Work Function	Work Function Desc	Original CU Name	Description	Quantity	Unit Cost	Line Cost									
I	Install	JE1 E \ UP \ EN	JNCTN ENCL 1PH 15KV 4POS	1	1,137.67007117	\$1,137.67									
		JE1-GNDSLV E \ UP \ UE	GROUND SLV 1PH JE1 & JE1-25KV	1	400.00763235	\$400.01									
		2SWEEP E \ UP \ CD	SWEEP, 2 IN, 90 DEG PVC	2	23.25058229	\$46.50									
		BC15 E \ UP \ EN	BUSH CAP 15KV	2	32.67949209	\$65.36									
		EB15 E \ UX \ PC	ELBW 15KV FOR #1 ALCN	2	142.32107385	\$284.64									
Overall - Total						\$1,934.18									



Work Order Cost Estimate Assembly Listing

Data Source: Work Order
Data Updated Daily

Work Order 1002911858

WO Number: 1002911858
 Customer Name:
 Work Zone: 15MIN
 Service Address:

Description: UG Primary Variable
 Est Date: Jan 15, 2020 1:57:47 PM
 Design Version: 9
 Crew Type: URDCREW

Estimate Request	Est Ver	Labor Hours	Contract Labor Hours	Labor Cost	Contract Labor Cost	Material Cost In	Direct Materials Cost	Service Cost	Tool Cost In	Tool Cost Out	OH Cost	Salvage Amt	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78882	9	35.84	\$0.00	\$1,589.23	\$0.00	\$1,872.78	\$0.00	\$0.00	\$3,234.35	\$0.00	\$557.12	\$0.00	\$0.00	\$0.00	\$7,033.46
Work Function	Work Function Desc	Original CU Name	Description	Quantity	Unit Cost	Line Cost									
I	Install	CBLPUSH E \ UP \ EC	CABLE PUSH 4 HRS/CABLE/CONDUIT	1	828.48374477	\$828.48									
		2CDTPL E \ UP \ CD	CNDT-2 INCH PVC	620	1.70893178	\$1,058.30									
		DD38HOE E \ UP \ DT	BACKHOE 38 IN DIRT DITCH	620	5.48198838	\$3,398.82									
		1CN15 E \ UP \ EC	CABLE UG #1SOL-#2STR W/CN 15KV	682	2.85902957	\$1,949.86									
Overall - Total												\$7,033.46			

Underground Primary Variable		
Total Cost	Length (ft)	Cost/ft
\$ 7,033	620	\$ 11.34



Work Order Cost Estimate Assembly Listing

Data Source: Work
Order
Data Updated Daily

Work Order 1002911858

WO Number: 1002911858
 Customer Name:
 Work Zone: 15MIN
 Service Address:

Description: UG Secondary Fixed
 Est Date: Jan 15, 2020 1:58:17 PM
 Design Version: 10
 Crew Type: URDCREW

Estimate Request	Est Ver	Labor Hours	Contract Labor Hours	Labor Cost	Contract Labor Cost	Material Cost In	Direct Materials Cost	Service Cost	Tool Cost In	Tool Cost Out	OH Cost	Salvage Amt	Deferred Amt	Adhoc Materials	Adjusted Total Cost for Ad-Hoc
79682	10	2.13	\$0.00	\$93.77	\$0.00	\$106.30	\$0.00	\$0.00	\$193.30	\$0.00	\$34.18	\$0.00	\$0.00	\$0.00	\$427.55
Work Function	Work Function Desc	Original CU Name	Description	Quantity	Unit Cost	Line Cost									
I	Install	2SWEEP E \ UV \ CD	SWEEP, 2 IN, 90 DEG PVC	1	22.7703498	\$22.77									
		3SWEEP E \ UV \ CD	SWEEP, 3 IN, 90 DEG PVC	1	29.24821542	\$29.25									
		HH E \ UL \ HH	HANDHOLE 13 IN X 24 IN	1	209.04159316	\$209.04									
		BUS40 E \ UV \ SC	SEC BUS - 4 POS, 1-SCREW CONN	3	55.49681387	\$166.49									
Overall - Total											\$427.55				



Work Order Cost Estimate Assembly Listing

Data Source: Work Order
Data Updated Daily

Work Order 1002911858

WO Number: 1002911858
 Customer Name:
 Work Zone: 15MIN
 Service Address:

Description: UG Secondary Variable
 Est Date: Jan 15, 2020 1:58:35 PM
 Design Version: 11
 Crew Type: URDCREW

Estimate Request	Est Ver	Labor Hours	Contract Labor Hours	Labor Cost	Contract Labor Cost	Material Cost In	Direct Materials Cost	Service Cost	Tool Cost In	Tool Cost Out	OH Cost	Salvage Amt	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78682	11	2.37	\$0.00	\$104.35	\$0.00	\$180.25	\$0.00	\$0.00	\$215.09	\$0.00	\$43.81	\$0.00	\$0.00	\$0.00	\$523.50

Work Function	Work Function Desc	Original CU Name	Description	Quantity	Unit Cost	Line Cost
I	Install	3CDTPL E \ UV \ CD	CNDT-3 INCH PVC	50	3.4660835	\$173.30
		DD24HOE E \ UV \ DT	BACKHOE 24 IN DIRT DITCH	50	4.23610582	\$211.81
		4/0TXUG E \ UV \ SW	CABLE #4/0 UG TRIPLEX	55	2.51620971	\$138.39

Overall - Total **\$523.50**

Underground Secondary Variable		
Total Cost	Length (ft)	Cost/ft
\$ 524	50	\$ 10.47



Work Order Cost Estimate Assembly Listing

Data Source: Work Order
Data Updated Daily

Work Order 1002911858

WO Number: 1002911858
 Customer Name:
 Work Zone: SMALLJOB
 Service Address:

Description: UG Service
 Est Date: Jan 15, 2020 1:59:01 PM
 Design Version: 12
 Crew Type: URDCREW

Estimate Request	Est Ver	Labor Hours	Contract Labor Hours	Labor Cost	Contract Labor Cost	Material Cost In	Direct Materials Cost	Service Cost	Tool Cost In	Tool Cost Out	OH Cost	Salvage Amt	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78882	12	3.82	\$0.00	\$188.19	\$0.00	\$145.75	\$0.00	\$0.00	\$348.88	\$0.00	\$55.07	\$0.00	\$0.00	\$0.00	\$715.69

Work Function	Work Function Desc	Original CU Name	Description	Quantity	Unit Cost	Line Cost
I	Install	2CDTPL E \ UV \ CD	CNDT-2 INCH PVC	75	1.87479247	\$140.61
		DD24HOE E \ UV \ DT	BACKHOE 24 IN DIRT DITCH	75	5.12025338	\$384.02
		2/0TXUG E \ UV \ SW	CABLE 2/0 UG TRIPLEX	82	2.33001904	\$191.06

Overall - Total **\$715.69**

Underground Service Variable Cost		
Total	Length (ft)	Cost/ft
\$ 716	75	\$ 9.54



Work Order Cost Estimate Assembly Listing

Data Source: Work Order
Data Updated Daily

Work Order 1002911858

WO Number: 1002911858
Customer Name:
Work Zone: SMALLJOB
Service Address:

Description: UG Transformer
Est Date: Jan 15, 2020 1:59:31 PM
Design Version: 13
Crew Type: URDCREW

Estimate Request	Est Ver	Labor Hours	Contract Labor Hours	Labor Cost	Contract Labor Cost	Material Cost In	Direct Materials Cost	Service Cost	Tool Cost In	Tool Cost Out	OH Cost	Salvage Amt	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78882	13	27.68	\$0.00	\$1,217.88	\$0.00	\$27.42	\$0.00	\$0.00	\$2,510.16	\$0.00	\$257.02	\$0.00	\$13,384.67	\$0.00	\$17,377.15
Work Function	Work Function Desc	Original CU Name	Description	Quantity	Unit Cost	Line Cost									
1	Install	100P-13-240/120 E \ UX \ TR	PAD XFMR, 100KVA, 1 PH, 13200/7620, 240/120V, NO TAPS	1	3,862.24538187	\$3,862.25									
		15P-13-240/120-T E \ UX \ TR	PAD XFMR, 15KVA, 1 PH, 13200/7620, 240/120V, TAPS	1	2,336.36634157	\$2,336.37									
		25P-13-240/120 E \ UX \ TR	PAD XFMR, 25KVA, 1 PH, 13200/7620, 240/120V, NO TAPS	1	2,445.11745612	\$2,445.12									
		37.5P-13-240/120 E \ UX \ TR	PAD XFMR, 37.5KVA, 1 PH, 13200/7620, 240/120V, NO TAPS	1	2,676.07343136	\$2,676.07									
		50P-13-240/120 E \ UX \ TR	PAD XFMR, 50KVA, 1 PH, 13200/7620, 240/120V, NO TAPS	1	2,772.4919453	\$2,772.49									
		75P-13-240/120 E \ UX \ TR	PAD XFMR, 75KVA, 1 PH, 13200/7620, 240/120V, NO TAPS	1	3,284.85544377	\$3,284.86									
Overall - Total						\$17,377.15									

UG Transformer	Unit Cost	% Used	% Cost
15P-13-120/240	\$ 2,336.37	26.60%	\$ 621.47
25P-13-120/240	\$ 2,445.12	25.40%	\$ 621.06
37P-20-120/240	\$ 2,676.07	17.90%	\$ 479.02
50P-13-120/240	\$ 2,772.49	15.10%	\$ 418.65
75P-13-120/240	\$ 3,284.86	8.10%	\$ 266.07
100P-13-120/240	\$ 3,862.25	6.90%	\$ 266.50
Total			\$2,672.77

Underground Transformer Total		
Install	Transformer	Total
\$ 874	\$ 2,673	\$ 3,546



Work Order Cost Estimate Assembly Listing

Data Source: Work Order
Data Updated Daily

Work Order 1002911858

WO Number: 1002911858
 Customer Name:
 Work Zone: SMALLJOB
 Service Address:

Description: UG Transformer Install
 Est Date: Jan 15, 2020 1:59:57 PM
 Design Version: 14
 Crew Type: URDCREW

Estimate Request	Est Ver	Labor Hours	Contract Labor Hours	Labor Cost	Contract Labor Cost	Material Cost In	Direct Materials Cost	Service Cost	Tool Cost In	Tool Cost Out	OH Cost	Salvage Amt	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78682	14	2.5	\$0.00	\$110.07	\$0.00	\$451.51	\$0.00	\$0.00	\$228.89	\$0.00	\$85.18	\$0.00	\$0.00	\$0.00	\$873.65
Work Function	Work Function Desc	Original CU Name	Description	Quantity	Unit Cost	Line Cost									
1	Install	2SWEEP E \ UP \ CD	SWEEP, 2 IN, 90 DEG PVC	1	27.68971996	\$27.69									
		BC15 E \ UX \ PC	BUSH CAP 15KV	1	33.40716514	\$33.41									
		BOXPAD E \ UX \ UE	BOX PAD - 1PH PADMOUNT TRANSF	1	690.30394308	\$690.30									
		GNDUG E \ UX \ GR	GROUND-AT PAD OR VAULT	1	122.24917181	\$122.25									
Overall - Total						\$873.65									



Work Order Cost Estimate Assembly Listing

Data Source: Work
Order
Data Updated Daily

Work Order 1002911858

WO Number: 1002911858
 Customer Name:
 Work Zone: SMALLJOB
 Service Address:

Description: Secondary Pole Fixed Cost
 Est Date: Jan 15, 2020 2:00:31 PM
 Design Version: 15
 Crew Type: OHCREW

Estimate Request	Est Ver	Labor Hours	Contract Labor Hours	Labor Cost	Contract Labor Cost	Material Cost In	Direct Materials Cost	Service Cost	Tool Cost In	Tool Cost Out	OH Cost	Salvage Amt	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78882	15	10.63	\$0.00	\$461.13	\$0.00	\$534.78	\$0.00	\$0.00	\$364.81	\$0.00	\$371.78	\$0.00	\$0.00	\$0.00	\$1,732.26
Work Function	Work Function Desc	Original CU Name	Description	Quantity	Unit Cost	Line Cost									
1	Install	1RH E\OH\SR	SEC RACK, 1 SPOOL - HEAVY DUTY	1	136.55632856	\$136.56									
		35PCL4 E\OH\PL	POLE CDR 35 FT DIRT CLS 4	1	1,595.70367144	\$1,595.70									
Overall - Total						\$1,732.26									

IDAHO

Avista 2020 Schedule 51

**Allowance
Workpapers**

Allowable Investment by Customer Class

RESIDENTIAL (SCHEDULE 1)			
	Distribution	Terminal Facilities	Total
Allowable Investment per Customer	\$1,400	\$500	\$1,900
GENERAL SERVICE (SCHEDULE 11-12)*			
	Distribution	Terminal Facilities	Total
Allowable Investment per kWh	\$0.11951	\$0.03535	\$0.15486
LARGE GENERAL SERVICE (SCHEDULE 21-22)*			
	Distribution	Terminal Facilities	Total
Allowable Investment per kWh	\$0.12251	\$0.01968	\$0.14218
PUMPING SERVICE (SCHEDULE 31)			
	Distribution	Terminal Facilities	Total
Allowable Investment per kWh	\$0.20624	\$0.04065	\$0.24688

* Schedules 12 and 22 are for customers who meet the requirements for service under Schedules 11 and 21 and whose electric use qualifies as "residential load" as defined in the Pacific Northwest Electric Power Planning and Conservation Act and the Residential Purchase and Sale Agreement contract in effect between Avista and the Bonneville Power Administration. Tariffed rates are the same under Schedules 11 and 12 and under Schedules 21 and 22.

**Calculation of Allowance - Schedule 51
Schedule 001**

Summary

Total Cost per Customer (C18)	\$ 1,675.23	C21
Return on Common Equity (C4*C27)	\$ 106.29	C6*C33
Debt Costs (C4*E22)	\$ 43.56	C6*C29
Subtotal	\$ 149.84	C7+C8
Depreciation Expense	\$ 67.25	C41
Total Revenue Requirement	\$ 217.09	C9+C10
Revenue Requirement Factor	11.42%	C34+C42
Allowable Investment	\$ 1,900.86	C11/C12
Less Meter Cost	\$ -	Input
TOTAL ALLOWANCE	\$ 1,900.86	

Cost per Customer	107,930	Input
Number of Customers	133,344,340	Input
Total Net Plant Distribution	47,463,296	Input
Total Net Plant Terminal Facilities	1,675.23	(C19+C20)/C18
Total per Customer		

Rate of Return/Capital Structure

Long Term Debt	50%	Input
Common Equity	50%	Input
Long Term Debt Cost	5.20%	Input
Common Equity Return	9.50%	Input
Weighted Debt Cost	2.600%	C27*C25
Weighted Equity	4.7500%	C28*C26
Rate of Return before Gross Up	7.35%	C29+C30
Gross Up Factor	1.34	Input
Return on Equity after Gross Up	6.34%	C30*C32
Rate of Return after Gross Up	8.945%	C29+C33

Depreciation

Rate for Distribution	2.62%	Input
Rate for Terminal Facilities	2.11%	Input
Distribution Depreciation Expense	\$ 49.45	
Terminal Fac. Depreciation Expense	\$ 17.80	
Total Annual Depreciation	67.25	C39+C40
Weighted Average Depreciation Rate	2.48%	Input

Apartments

Current Schedule 1 Allowance	\$ 1,840	Schedule 51
Current Duplex Allowance	\$ 1,470	Schedule 51
Current Multiplex Allowance	\$ 1,105	Schedule 51
Ratio of Duplex to Residence	0.80	C48/C47
New Duplex Allowance	\$ 1,520	C50*J32
Ratio of Multiplex to Residence	0.60	C49/C47
New Multiplex Allowance	\$ 1,140	C52*J32

Residential (Schedule 1)			
	Distribution Plant	Terminal Facilities	Total
# Customers	107,930		
Rate of Return	8.945%		
AVU-E-19-04 2019 Cost of Service Study	133,344,340	47,463,296	180,807,636
Net Plant			
Return on Net Plant	11,927,086	4,245,391	16,172,476
Depreciation Expense	5,336,725	1,921,446	7,258,171
Total	17,263,811	6,166,837	23,430,647
Per Customer Expenses	Distribution Plant	Terminal Facilities	Total
Net Plant	1235.47	439.76	1675.23
Return on Net Plant	110.51	39.33	149.84
Depreciation Expense	49.45	17.80	67.25
Total	159.95	57.14	217.09
Allowable Investment	\$1,400.56	\$500.30	\$1,900.86
Rounded to nearest \$5 increment	(\$0.56)	(\$0.30)	(\$0.86)
Allowable Investment	\$1,400.00	\$500.00	\$1,900.00

Apartments

Current Schedule 1 Allowance	\$ 1,840
Current Duplex Allowance	\$ 1,470
Current Multiplex Allowance	\$ 1,105
Ratio of Duplex to Residence	0.8
New Duplex Allowance	\$ 1,520
Ratio of Multiplex to Residence	0.6
New Multiplex Allowance	\$ 1,140

**Calculation of Allowance - Schedule 51
Schedule 011/012**

Cents Per kWh

Summary

Total Cost per Customer (C18)	\$	0.1364	F21/1000
Return on Common Equity (C4*C27)	\$	0.0087	F33*F6
Debt Costs (C4*E22)	\$	0.0035	F6*F29
Subtotal	\$	0.0122	F7+F8
Depreciation Expense	\$	0.0055	F41/1000
Total Revenue Requirement	\$	0.0177	F9+F10
Revenue Requirement Factor		11.42%	F42+F34
Allowable Investment	\$	0.1549	F11/F12
Less Meter Cost	\$	-	Input
TOTAL ALLOWANCE	\$	0.15486	

Cost per Customer

Annual MWhs	374,818	Input
Total Net Plant Distribution	39,515,557	Input
Total Net Plant Terminal Facilities	11,602,434	Input
Total per Customer	136.38	(F20+F19)/F18

Rate of Return/Capital Structure

Long Term Debt	50%	Input
Common Equity	50%	Input
Long Term Debt Cost	5.20%	Input
Common Equity Return	9.50%	Input
Weighted Debt Cost	2.600%	F27*F25
Weighted Equity	4.7500%	F28*F26
Rate of Return before Gross Up	7.35%	F29+F30
Gross Up Factor	1.34	Input
Return on Equity after Gross Up	6.34%	F30*F32
Rate of Return after Gross Up	8.945%	F29+F33

Depreciation

Rate for Distribution	2.62%	Input
Rate for Terminal Facilities	2.12%	Input
Distribution Depreciation Expense	\$	4.22
Terminal Fac. Depreciation Expense	\$	1.27
Total Annual Depreciation		5.49
Weighted Average Depreciation Rate		2.48%
		F39+F40
		Input

(Schedule 11/12)				
Annual MWhs	374,818			
Rate of Return	8.945%			
AVU-E-19-04 2019 Cost of Service Stu				
Net Plant	39,515,557	Distribution Plant	11,602,434	Terminal Facilities Total
Return on Net Plant	3,534,499		1,037,789	4,572,288
Depreciation Expense	1,581,497		475,341	2,056,838
Total	5,115,996		1,513,130	6,629,126
Per Customer Expenses				
Net Plant	0.1054	Distribution Plant	0.0310	Terminal Facilities Total
Return on Net Plant	0.0094		0.0028	0.0122
Depreciation Expense	0.0042		0.0013	0.0055
Total	0.0136		0.0040	0.0177
Allowable Investment	\$0.1195		\$0.0353	\$0.1549
Less: Meter Cost	0.0000		0.0000	0.0000
Allowable Investment	\$0.11951		\$0.03535	\$0.15486

**Calculation of Allowance - Schedule 51
Schedule 021/022**

Cents Per kWh

Summary

Total Cost per Customer (C18)	
Return on Common Equity (C4*C27)	
Debt Costs (C4*E22)	
Subtotal	
Depreciation Expense	
Total Revenue Requirement	
Revenue Requirement Factor	
Allowable Investment	
Less Meter Cost	
TOTAL ALLOWANCE	

\$	0.1251	F21/1000
\$	0.0079	F33*F6
\$	0.0033	F6*F29
\$	0.0112	F7+F8
\$	0.0051	F41/1000
\$	0.0162	F9+F10
\$	11.42%	F42+F34
\$	0.1422	F11/F12
\$	-	Input
\$	0.14218	

Cost per Customer

Annual MWhs	627,396	Input
Total Net Plant Distribution	67,816,615	Input
Total Net Plant Terminal Facilities	10,639,798	Input
Total per Customer	125.05	(F20+F19)/F18

Rate of Return/Capital Structure

Long Term Debt	50%	Input
Common Equity	50%	Input
Long Term Debt Cost	5.20%	Input
Common Equity Return	9.50%	Input
Weighted Debt Cost	2.600%	F27*F25
Weighted Equity	4.7500%	F28*F26
Rate of Return before Gross Up	7.35%	F29+F30
Gross Up Factor	1.34	Input
Return on Equity after Gross Up	6.34%	F30*F32
Rate of Return after Gross Up	8.945%	F29+F33

Depreciation

Rate for Distribution	2.62%	Input
Rate for Terminal Facilities	2.16%	Input
Distribution Depreciation Expense	4.32	
Terminal Fac. Depreciation Expense	0.73	
Total Annual Depreciation	5.05	F39+F40
Weighted Average Depreciation Rate	2.48%	Input

(Schedule 21/22)

Annual MWhs	627,396			
Rate of Return	8.945%			
AVU-E-19-04 2019 Cost of Service Stu		Distribution Plant	Terminal Facilities	Total
Net Plant	67,816,615	10,639,798	78,456,413	
Return on Net Plant	6,065,909	951,685	7,017,593	
Depreciation Expense	2,711,965	458,098	3,170,063	
Total	8,777,874	1,409,783	10,187,656	
Per Customer Expenses				Total
Net Plant	0.1081	0.0170	0.1251	
Return on Net Plant	0.0097	0.0015	0.0112	
Depreciation Expense	0.0043	0.0007	0.0051	
Total	0.0140	0.0022	0.0162	
Allowable Investment	\$0.1225	\$0.0197	\$0.1422	
Less: Meter Cost	0.00000	0.00000	0.00000	
Allowable Investment	\$0.12251	\$0.01968	\$0.14218	

**Calculation of Allowance - Schedule 51
Schedule 031/032**

Cents Per kWh

Summary	
Total Cost per Customer (C18)	\$ 0.2171 F21/1000
Return on Common Equity (C4*C27)	\$ 0.0138 F33*F6
Debt Costs (C4*E22)	\$ 0.0056 F6*F29
Subtotal	\$ 0.0194 F7+F8
Depreciation Expense	\$ 0.0088 F41/1000
Total Revenue Requirement	\$ 0.0282 F9+F10
Revenue Requirement Factor	11.42% F42+F34
Allowable Investment	\$ 0.2469 F11/F12
Less Meter Cost	\$ - Input
TOTAL ALLOWANCE	\$ 0.24688

Cost per Customer	
Annual MWWhs	62,199 Input
Total Net Plant Distribution	\$ 11,315,601 Input
Total Net Plant Terminal Facilities	\$ 2,189,855 Input
Total per Customer	\$ 217.13 (F20+F19)/F18

Rate of Return/Capital Structure	
Long Term Debt	50% Input
Common Equity	50% Input
Long Term Debt Cost	5.20% Input
Common Equity Return	9.50% Input
Weighted Debt Cost	2.600% F27*F25
Weighted Equity	4.7500% F28*F26
Rate of Return before Gross Up	7.35% F29+F30
Gross Up Factor	1.34 Input
Return on Equity after Gross Up	6.34% F30*F32
Rate of Return after Gross Up	8.945% F29+F33

Depreciation	
Rate for Distribution	2.62% Input
Rate for Terminal Facilities	2.15% Input
Distribution Depreciation Expense	\$ 7.28
Terminal Fac. Depreciation Expense	\$ 1.49
Total Annual Depreciation	8.77 F39+F40
Weighted Average Depreciation Rate	2.48% Input

(Schedule 31/32)				
Annual MWWhs	62,199			
Rate of Return	8.945%			
AVU-E-19-04 2019 Cost of Service Stu		Distribution Plant	Terminal Facilities	Total
Net Plant	11,315,601	11,315,601	2,189,855	13,505,456
Return on Net Plant	1,012,133	1,012,133	195,873	1,208,006
Depreciation Expense	452,875	452,875	92,862	545,737
Total	1,465,008	1,465,008	288,735	1,753,743
Per Customer Expenses		Distribution Plant	Terminal Facilities	Total
Net Plant	0.1819	0.1819	0.0352	0.2171
Return on Net Plant	0.0163	0.0163	0.0031	0.0194
Depreciation Expense	0.0073	0.0073	0.0015	0.0088
Total	0.0236	0.0236	0.0046	0.0282
Allowable Investment	\$0.2062	\$0.2062	\$0.0406	\$0.2469
Less: Meter Cost	0.00000	0.00000	0.00000	0.00000
Allowable Investment	\$0.20624	\$0.20624	\$0.04065	\$0.24688

***From AVU-E-19-04 Cost of Service (Knox)**

	Total	Schedule 001	Schedule 011/012	Schedule 021/022	Schedule 031/032	Allocator	Source
Number of Customers	132,065	107,930	21,617	1,096	1,423	C01	Assign (BF38:BM38)
Annual Consumption (MWhs)	2,230,339	1,165,926	374,818	627,396	62,199	E01	Assign (BF11:BM11)
NCP Demand (kW)	453,281	239,571	70,995	122,385	20,330	D04	Assign (BF24:BM24)

**Not User

Cost of Capital			
Capital Component	Capital Structure	Component Cost	Weighted Cost
Long Term Debt	50.000%	5.20%	2.60%
Preferred Equity	0.000%	0.00%	0.00%
Common Equity	50.000%	9.50%	4.75%
Total	100.00%		7.35%

Grossed-up Rate of Return	
Tax Gross-up Factor	1.336
Weighted ROE * Tax Gross-up	1.336 * 4.750%
Long Term Debt	6.34%
Preferred Equity * Tax Gross-up	2.60%
Grossed-up Rate of Return	1.336 * 0.000%
	8.94%

Plant in Service

Account	Schedule 001	Schedule 011/012	Schedule 021/022	Schedule 031/032
361 Structures & Improvements	3,157,024	935,560	1,612,768	267,905
362 Station Equipment	22,106,537	6,551,100	11,293,139	1,875,961
364 Poles, Towers & Fixtures	71,168,010	21,090,085	36,340,637	6,039,319
365 OH Conductors & Devices	49,621,240	14,704,868	25,338,094	4,210,859
366 UG Conduit	21,260,805	6,300,474	10,657,511	1,804,192
367 UG Conductors & Devices	36,669,487	10,866,717	18,425,675	3,111,773
Subtotals	203,983,103	60,448,804	103,667,824	17,310,009
368 Line Transformers	43,585,602	12,916,254	20,740,962	3,698,675
				80,941,493

369	Services	47,675,290	9,548,575	473,785	628,351	58,326,001
370	Meters					0
	Subtotals	91,260,892	22,464,829	21,214,747	4,327,026	139,267,494
	Totals	295,243,995	82,913,633	124,882,571	21,637,035	524,677,234

Accumulated Depreciation

Account	Schedule 001	Schedule 011/012	Schedule 021/022	Schedule 031/032	Assign (Q1221:Y1319)	
361	Structures & Improvements	888,312	263,244	453,795	75,382	1,680,733
362	Station Equipment	6,549,946	1,941,025	3,346,044	555,829	12,392,844
364	Poles, Towers & Fixtures	20,427,758	6,053,607	10,431,060	1,733,500	38,645,925
365	OH Conductors & Devices	16,824,882	4,985,923	8,591,290	1,427,760	31,829,855
366	UG Conduit	7,684,085	2,277,119	3,851,840	652,072	14,465,116
367	UG Conductors & Devices	18,263,780	5,412,329	9,177,180	1,549,865	34,403,154
	Subtotals	70,638,763	20,933,247	35,851,209	5,994,408	133,417,627
368	Line Transformers	21,762,304	6,449,089	10,355,968	1,846,750	40,414,111
369	Services	22,035,292	4,413,306	218,981	290,421	26,958,000
370	Meters					0
	Subtotals	43,797,596	10,862,395	10,574,949	2,137,171	67,372,111
	Totals	114,436,359	31,795,642	46,426,158	8,131,579	200,789,738

Net Plant

Account	Schedule 001	Schedule 011/012	Schedule 021/022	Schedule 031/032		
361	Structures & Improvements	2,268,712	672,316	1,158,973	192,523	4,292,524
362	Station Equipment	15,556,591	4,610,075	7,947,095	1,320,132	29,433,893
364	Poles, Towers & Fixtures	50,740,252	15,036,478	25,909,577	4,305,819	95,992,126
365	OH Conductors & Devices	32,796,358	9,718,945	16,746,804	2,783,099	62,045,206
366	UG Conduit	13,576,720	4,023,355	6,805,671	1,152,120	25,557,866
367	UG Conductors & Devices	18,405,707	5,454,388	9,248,495	1,561,908	34,670,498
	Subtotals	133,344,340	39,515,557	67,816,615	11,315,601	251,992,113
368	Line Transformers	21,823,298	6,467,165	10,384,994	1,851,925	40,527,382
369	Services	25,639,998	5,135,269	254,804	337,930	31,368,001
370	Meters					0
	Subtotals	47,463,296	11,602,434	10,639,798	2,189,855	71,895,383
	Totals	180,807,636	51,117,991	78,456,413	13,505,456	323,887,496

Depreciation Expense

Account	Schedule 001	Schedule 011/012	Schedule 021/022	Schedule 031/032	Assign (0555:V653)
361	54,321	16,098	27,750	4,610	102,779
362	610,652	180,962	311,952	51,820	1,155,386
364	1,877,708	556,444	958,817	159,342	3,552,311
365	1,233,311	365,482	629,766	104,659	2,333,218
366	461,946	136,894	231,562	39,201	869,603
367	1,098,787	325,617	552,118	93,243	2,069,765
Subtotals	5,336,725	1,581,497	2,711,965	452,875	10,083,062
368	942,209	279,216	448,367	79,956	1,749,748
369	979,237	196,125	9,731	12,906	1,197,999
370					
Subtotals	1,921,446	475,341	458,098	92,862	
Totals	7,258,171	2,056,838	3,170,063	545,737	

Total Distribution Plant Depreciation Rates by Account

Account Number	Account Description	Plant in Service	Accumulated Depreciation	Net Plant	Test Year Depreciation Expense	Effective Depreciation Rate	Weighted Depreciation Rate	Distribution Weighted Rate	Term Fac Weighted Rate
360	Land & Land Rights	\$4,196,000	\$222,000	\$3,974,000	\$32,000	0.76%	0.01%	0.00%	
361	Structures & Improvements	\$6,916,000	\$1,946,000	\$4,970,000	\$119,000	1.72%	0.02%	0.02%	
362	Station Equipment	\$47,062,000	\$13,944,000	\$33,118,000	\$1,300,000	2.76%	0.27%	0.33%	
364	Poles, Towers & Fixtures	\$143,571,000	\$41,210,000	\$102,361,000	\$3,788,000	2.64%	0.78%	0.93%	
365	OH Conductors & Devices	\$99,137,000	\$33,614,000	\$65,523,000	\$2,484,000	2.49%	0.47%	0.57%	
366	UG Conduit	\$41,514,000	\$15,004,000	\$26,510,000	\$902,000	2.17%	0.17%	0.18%	
367	UG Conductors & Devices	\$72,085,000	\$35,903,000	\$36,182,000	\$2,160,000	3.00%	0.31%	0.60%	
368	Line Transformers	\$81,462,000	\$40,674,000	\$40,788,000	\$1,761,000	2.16%	0.26%		1.29%
369	Services	\$58,326,000	\$26,958,000	\$31,368,000	\$1,198,000	2.05%	0.19%		0.83%
370	Meters			\$0	\$0	#DIV/0!	#DIV/0!		#DIV/0!
Totals		\$554,269,000	\$209,475,000	\$344,794,000	\$13,724,000	2.4761%	2.4761%	2.6355%	#DIV/0!

Avista Corp.
1411 East Mission P.O. Box 3727
Spokane, Washington 99220-0500
Telephone 509-489-0500
Toll Free 800-727-9170



April 1, 2020

Name
Address
Coeur d Alene, ID 83814

Dear Builder and/or Developer:

Avista Utilities is proud to have supplied your projects with natural gas and electric service, as well as quality construction coordination, of your utility needs for many years. As you may know, in the spring of each year, the Company files a request with the Idaho Public Utilities Commission ("Commission") to update the costs associated with the materials required to provide our electric service for individual homes and new developments.

The Company filed its proposed changes with the Commission on March 9, 2020, and if the requested changes are approved, they would go into effect on May 1, 2020.

The changes include updating the standard or basic development costs and allowance to reflect actual 2019 material and labor costs. Below is a summary of the changes included in the filing:

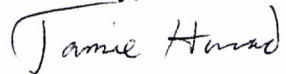
Residential Developments

	<u>Present</u>	<u>Proposed</u>
Total Cost per Lot	\$ 1,907	\$ 1,938
Less: Service Cost	\$ 471	\$ 478
Developer Responsibility	<u>\$ 1,436</u>	<u>\$ 1,460</u>
Developer Refundable Payment	\$ 1,436	\$ 1,460
Builder Non-Refundable Payment	\$ 67	\$ 38
Allowance	\$ 1,840	\$ 1,900

The proposed change in the cost per lot would require builders to make a non-refundable payment of \$38. Developers would only need to provide a letter of credit, or cash deposit, for \$1,460 per residence until such time as a permanent hookup is made. Please keep in mind that these new costs and allowance affect only new developments or additional phases contracted on or after May 1, 2020. The Company's application is a proposal, subject to public review and a Commission decision. A copy of the application is available for public review at the offices of both the Commission and the Company as well as their respective websites (www.myavista.com/rates or www.puc.idaho.gov). If you would like to submit comments on this proposed change, or review the application, you can do so by going to the Commission website at www.puc.idaho.gov.

If you have any questions or concerns please feel free to contact your Avista Account Executive or Customer Design Coordinator.

Sincerely,

A handwritten signature in cursive script that reads "Jamie Howard".

Jamie Howard

Account Executive-Development Specialist

208-769-1871