

BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION

AVISTA UTILITIES
AVU-E-23-01

Electric Workpapers

**AVISTA UTILITIES
IDAHO ELECTRIC, CASE NO. AVU-E-23-01
PRESENT AND PROPOSED RATE COMPONENTS BY SCHEDULE**

Effective September 1, 2023

(a)	Base Tariff Sch. Rate (b)	Present Other Adj. (1) (c)	Present Billing Rate (d)	General Rate Inc/(Decr) (e)	Proposed Billing Rate (f)	Proposed Base Tariff Rate (g)
<u>Residential Service - Schedule 1</u>						
Basic Charge	\$7.00		\$7.00	\$8.00	\$15.00	\$15.00
Energy Charge:						
First 600 kWhs	\$0.09234	(\$0.01146)	\$0.08088	\$0.00222	\$0.08310	\$0.09456
All over 600 kWhs	\$0.10378	(\$0.01243)	\$0.09135	\$0.00250	\$0.09385	\$0.10628
<u>General Services - Schedule 11</u>						
Basic Charge	\$15.00		\$15.00	\$3.00	\$18.00	\$18.00
Energy Charge:						
First 3,650 kWhs	\$0.09293	(\$0.00458)	\$0.08835	\$0.00057	\$0.08892	\$0.09350
All over 3,650 kWhs	\$0.06513	(\$0.00217)	\$0.06296	\$0.00041	\$0.06337	\$0.06554
Demand Charge:						
20 kW or less	no charge		no charge	no charge		no charge
Over 20 kW	\$6.00/kW		\$6.00/kW	\$0.50/kW	\$6.50/kW	\$6.50/kW
<u>Large General Service - Schedule 21</u>						
Energy Charge:						
First 250,000 kWhs	\$0.06583	(\$0.00288)	\$0.06295	\$0.00552	\$0.06847	\$0.07135
All over ; (2) Includes all preser	\$0.05548	(\$0.00184)	\$0.05364	\$0.00464	\$0.05828	\$0.06012
Demand Charge:						
50 kW or less	\$425.00		\$425.00	\$75.00	\$500.00	\$500.00
Over 50 kW	\$5.50/kW		\$5.50/kW	\$1.00/kW	\$6.50/kW	\$6.50/kW
Primary Voltage Discount	\$0.20/kW		\$0.20/kW	\$0.10/kW	\$0.30/kW	\$0.30/kW
<u>Extra Large General Service - Schedule 25</u>						
Energy Charge:						
First 500,000 kWhs	\$0.05693	(\$0.00331)	\$0.05362	\$0.00045	\$0.05407	\$0.05738
All over 500,000 kWhs	\$0.04769	(\$0.00229)	\$0.04540	\$0.00038	\$0.04578	\$0.04807
Demand Charge:						
3,000 kva or less	\$14,000		\$14,000	\$2,000	\$16,000	\$16,000
Over 3,000 kva	\$5.00/kva		\$5.00/kva	\$0.75/kva	\$5.75/kva	\$5.75/kva
Primary Volt. Discount	\$0.20/kW		\$0.20/kW	\$0.10/kW	\$0.30/kW	\$0.30/kW
Annual Minimum	Present:	\$748,030			\$776,630	
<u>Clearwater - Schedule 25P</u>						
Energy Charge:						
Block 1 Retail kWhs	\$0.04273	(\$0.00145)	\$0.04128	\$0.00017	\$0.04145	\$0.04290
Demand Charge:						
3,000 kva or less	\$14,000		\$14,000	\$2,000	\$16,000	\$16,000
3,000 - 55,000 kva	\$5.00/kva		\$5.00/kva	\$0.75/kva	\$5.75/kva	\$5.75/kva
Over 55,000 kva	\$2.50/kva		\$2.50/kva	\$0.50/kva	\$3.00/kva	\$3.00/kva
Primary Volt. Discount	\$0.20/kW		\$0.20/kW	\$0.10/kW	\$0.30/kW	\$0.30/kW
Annual Minimum	Present:	\$638,030			\$663,900	
<u>Pumping Service - Schedule 31</u>						
Basic Charge	\$13.00		\$13.00	\$5.00	\$18.00	\$18.00
Energy Charge:						
First 165 kW/kWhs	\$0.10392	(\$0.00477)	\$0.09915	\$0.00969	\$0.10884	\$0.11361
All additional kWhs	\$0.08776	(\$0.00345)	\$0.08431	\$0.00818	\$0.09249	\$0.09594

(1) Includes all present rate adjustments: Schedule 59 - Residential & Farm Energy Rate Adjustment, Schedule 66 - Temporary Power Cost Adjustment, Schedule 75 - Fixed Cost Adjustment, and Schedule 91 - Energy Efficiency Rider Adjustment.

IDAHO Area Lights

Fixture Type	Pole Facility	Size	Sched	Pres. Rates			Monthly Rev. at Pres. Rates			Prop. Rates			Monthly Rev. at Prop. Rates		
				047	048	049	047	048	049	047	048	049	047	048	049
Sodium Vapor/LED	35' steel direct buried	100W	HAAL	\$43.45	\$43.45	\$43.35	\$43	\$43.72	\$44.37	\$44.7	\$43	\$44.7	\$45.3	\$44.7	
Sodium Vapor/LED	35' steel direct buried	200W	HABL	\$47.73	\$47.73	\$47.30	\$47.30	\$48.12	\$48.81	\$49.12	\$47.30	\$48.12	\$48.81	\$49.12	
Sodium Vapor/LED	35' steel direct buried	400W	HAC	\$95.41	\$95.41	\$94.20	\$94.20	\$96.24	\$97.62	\$98.24	\$94.20	\$96.24	\$97.62	\$98.24	
Sodium Vapor/LED	40' wood pole	100W	HADL	\$36.81	\$36.81	\$36.21	\$36.21	\$37.41	\$37.81	\$38.01	\$36.21	\$37.41	\$37.81	\$38.01	
Sodium Vapor/LED	40' wood pole	200W	HAE	\$73.61	\$73.61	\$72.40	\$72.40	\$74.82	\$75.62	\$76.02	\$72.40	\$74.82	\$75.62	\$76.02	
Sodium Vapor/LED	40' wood pole	400W	HAF	\$147.21	\$147.21	\$144.80	\$144.80	\$149.64	\$151.24	\$152.04	\$144.80	\$149.64	\$151.24	\$152.04	
Sodium Vapor	Floodlight on existing standard / Cobrahead	250W	HAF	\$37.28	\$37.28	\$36.58	\$36.58	\$37.87	\$38.37	\$38.77	\$36.58	\$37.87	\$38.37	\$38.77	
Sodium Vapor	Kim light w/25' fiber glass pole	400W	HAF	\$30.28	\$30.28	\$29.82	\$29.82	\$30.87	\$31.37	\$31.77	\$29.82	\$30.87	\$31.37	\$31.77	
Sodium Vapor/LED	Floodlight (No Pole)	100W	HAIL	\$20.12	\$20.12	\$19.72	\$19.72	\$20.37	\$20.77	\$21.07	\$19.72	\$20.37	\$20.77	\$21.07	
Sodium Vapor/LED	Floodlight (40ft Pole)	400W	HAI	\$31.65	\$31.65	\$31.00	\$31.00	\$32.05	\$32.55	\$32.95	\$31.00	\$32.05	\$32.55	\$32.95	
Sodium Vapor/LED	Floodlight (40ft Pole)	125W	HAIL	\$27.47	\$27.47	\$26.95	\$26.95	\$27.81	\$28.31	\$28.61	\$26.95	\$27.81	\$28.31	\$28.61	
Sodium Vapor/LED	on existing standard / Cobrahead (049)	100W	HAPL	\$15.37	\$15.37	\$15.07	\$15.07	\$15.62	\$15.92	\$16.12	\$15.07	\$15.62	\$15.92	\$16.12	
Sodium Vapor/LED	on existing standard / Cobrahead (048)	200W	HPBL	\$17.65	\$17.65	\$17.25	\$17.25	\$18.00	\$18.40	\$18.70	\$17.25	\$18.00	\$18.40	\$18.70	
Sodium Vapor/LED	on existing standard / Cobrahead (049)	400W	HPCL	\$35.30	\$35.30	\$34.50	\$34.50	\$35.60	\$36.10	\$36.40	\$34.50	\$35.60	\$36.10	\$36.40	
Sodium Vapor/LED	30' wood pole	200W	HPDL	\$24.40	\$24.40	\$23.90	\$23.90	\$24.65	\$25.05	\$25.35	\$23.90	\$24.65	\$25.05	\$25.35	
Sodium Vapor/LED	30' wood pole	100W	HPFL	\$12.20	\$12.20	\$11.95	\$11.95	\$12.32	\$12.52	\$12.67	\$11.95	\$12.32	\$12.52	\$12.67	
Sodium Vapor/LED	30' wood pole	400W	HPSL	\$24.40	\$24.40	\$23.90	\$23.90	\$24.65	\$25.05	\$25.35	\$23.90	\$24.65	\$25.05	\$25.35	
Sodium Vapor/LED	30' fiberglass pedestal	100W	HPSL	\$4.07	\$4.07	\$3.97	\$3.97	\$4.12	\$4.22	\$4.27	\$3.97	\$4.12	\$4.22	\$4.27	
Sodium Vapor/LED	30' steel pedestal	200W	HPSL	\$8.14	\$8.14	\$7.94	\$7.94	\$8.24	\$8.44	\$8.54	\$7.94	\$8.24	\$8.44	\$8.54	
Sodium Vapor/LED	25' advanced steel	100W	HPLL	\$47.73	\$47.73	\$46.73	\$46.73	\$48.12	\$49.12	\$49.62	\$46.73	\$48.12	\$49.12	\$49.62	
Sodium Vapor/LED	25' advanced steel	200W	HPLL	\$95.46	\$95.46	\$93.46	\$93.46	\$96.24	\$98.24	\$99.24	\$93.46	\$96.24	\$98.24	\$99.24	
Sodium Vapor/LED	25' advanced steel	400W	HPLL	\$190.92	\$190.92	\$186.92	\$186.92	\$192.48	\$196.48	\$198.48	\$186.92	\$192.48	\$196.48	\$198.48	
Sodium Vapor/LED	Developer contributed (30-ft wp)	100W	HPFL	\$20.12	\$20.12	\$19.72	\$19.72	\$20.37	\$20.77	\$21.07	\$19.72	\$20.37	\$20.77	\$21.07	
Sodium Vapor/LED	Developer contributed (30-ft wp)	200W	HPFL	\$40.24	\$40.24	\$39.44	\$39.44	\$40.74	\$41.54	\$42.14	\$39.44	\$40.74	\$41.54	\$42.14	
Sodium Vapor/LED	Developer contributed (30-ft wp)	400W	HPFL	\$80.48	\$80.48	\$78.88	\$78.88	\$81.48	\$83.08	\$84.28	\$78.88	\$81.48	\$83.08	\$84.28	
Sodium Vapor/LED	30' fiberglass direct buried pole	100W	HPAL	\$16.63	\$16.63	\$16.04	\$16.04	\$16.81	\$17.21	\$17.41	\$16.04	\$16.81	\$17.21	\$17.41	
Sodium Vapor/LED	30' fiberglass direct buried pole	200W	HPAL	\$33.26	\$33.26	\$32.08	\$32.08	\$33.62	\$34.42	\$34.82	\$32.08	\$33.62	\$34.42	\$34.82	
Sodium Vapor/LED	30' fiberglass direct buried pole	400W	HPAL	\$66.52	\$66.52	\$64.16	\$64.16	\$67.24	\$69.84	\$71.64	\$64.16	\$67.24	\$69.84	\$71.64	
Mercury Vapor	on existing standard	7000	MVB	\$20.14	\$20.14	\$19.64	\$19.64	\$20.39	\$20.79	\$21.09	\$19.64	\$20.39	\$20.79	\$21.09	
Mercury Vapor	on existing standard	10000	MVC	\$28.60	\$28.60	\$27.80	\$27.80	\$28.65	\$29.05	\$29.35	\$27.80	\$28.65	\$29.05	\$29.35	
Mercury Vapor	on existing standard	20000	MVD	\$57.20	\$57.20	\$55.60	\$55.60	\$57.30	\$58.10	\$58.70	\$55.60	\$57.30	\$58.10	\$58.70	
Mercury Vapor	30' wood pole	7000	MVE	\$24.34	\$24.34	\$23.84	\$23.84	\$24.59	\$24.99	\$25.29	\$23.84	\$24.59	\$24.99	\$25.29	
Mercury Vapor	30' wood pole	10000	MVF	\$32.80	\$32.80	\$32.00	\$32.00	\$32.80	\$33.20	\$33.50	\$32.00	\$32.80	\$33.20	\$33.50	
Mercury Vapor	25' steel	20000	MVI	\$39.35	\$39.35	\$38.35	\$38.35	\$39.35	\$39.75	\$40.05	\$38.35	\$39.35	\$39.75	\$40.05	
Mercury Vapor	30' fiberglass pedestal	100W	MVA	\$6.65	\$6.65	\$6.45	\$6.45	\$6.70	\$6.90	\$7.05	\$6.45	\$6.70	\$6.90	\$7.05	
Mercury Vapor	30' fiberglass direct buried pole	100	MVC	\$6.65	\$6.65	\$6.45	\$6.45	\$6.70	\$6.90	\$7.05	\$6.45	\$6.70	\$6.90	\$7.05	
Mercury Vapor	30' fiberglass direct buried pole	200	MVC	\$13.30	\$13.30	\$12.90	\$12.90	\$13.40	\$13.80	\$14.10	\$12.90	\$13.40	\$13.80	\$14.10	
Mercury Vapor	30' fiberglass direct buried pole	400	MVC	\$26.60	\$26.60	\$25.80	\$25.80	\$26.80	\$27.60	\$28.20	\$25.80	\$26.80	\$27.60	\$28.20	
Mercury Vapor	30' fiberglass direct buried pole	7000	MVB	\$20.14	\$20.14	\$19.64	\$19.64	\$20.39	\$20.79	\$21.09	\$19.64	\$20.39	\$20.79	\$21.09	
Mercury Vapor	30' fiberglass direct buried pole	10000	MVC	\$28.60	\$28.60	\$27.80	\$27.80	\$28.65	\$29.05	\$29.35	\$27.80	\$28.65	\$29.05	\$29.35	
Mercury Vapor	30' fiberglass direct buried pole	20000	MVD	\$57.20	\$57.20	\$55.60	\$55.60	\$57.30	\$58.10	\$58.70	\$55.60	\$57.30	\$58.10	\$58.70	
Mercury Vapor	30' wood pole	7000	MVE	\$24.34	\$24.34	\$23.84	\$23.84	\$24.59	\$24.99	\$25.29	\$23.84	\$24.59	\$24.99	\$25.29	
Mercury Vapor	30' wood pole	10000	MVF	\$32.80	\$32.80	\$32.00	\$32.00	\$32.80	\$33.20	\$33.50	\$32.00	\$32.80	\$33.20	\$33.50	
Mercury Vapor	25' steel	20000	MVI	\$39.35	\$39.35	\$38.35	\$38.35	\$39.35	\$39.75	\$40.05	\$38.35	\$39.35	\$39.75	\$40.05	
Mercury Vapor	30' fiberglass pedestal	100W	MVA	\$6.65	\$6.65	\$6.45	\$6.45	\$6.70	\$6.90	\$7.05	\$6.45	\$6.70	\$6.90	\$7.05	
Mercury Vapor	30' fiberglass direct buried pole	100	MVC	\$6.65	\$6.65	\$6.45	\$6.45	\$6.70	\$6.90	\$7.05	\$6.45	\$6.70	\$6.90	\$7.05	
Mercury Vapor	30' fiberglass direct buried pole	200	MVC	\$13.30	\$13.30	\$12.90	\$12.90	\$13.40	\$13.80	\$14.10	\$12.90	\$13.40	\$13.80	\$14.10	
Mercury Vapor	30' fiberglass direct buried pole	400	MVC	\$26.60	\$26.60	\$25.80	\$25.80	\$26.80	\$27.60	\$28.20	\$25.80	\$26.80	\$27.60	\$28.20	
Mercury Vapor	30' fiberglass direct buried pole	7000	MVB	\$20.14	\$20.14	\$19.64	\$19.64	\$20.39	\$20.79	\$21.09	\$19.64	\$20.39	\$20.79	\$21.09	
Mercury Vapor	30' fiberglass direct buried pole	10000	MVC	\$28.60	\$28.60	\$27.80	\$27.80	\$28.65	\$29.05	\$29.35	\$27.80	\$28.65	\$29.05	\$29.35	
Mercury Vapor	30' fiberglass direct buried pole	20000	MVD	\$57.20	\$57.20	\$55.60	\$55.60	\$57.30	\$58.10	\$58.70	\$55.60	\$57.30	\$58.10	\$58.70	
Mercury Vapor	30' wood pole	7000	MVE	\$24.34	\$24.34	\$23.84	\$23.84	\$24.59	\$24.99	\$25.29	\$23.84	\$24.59	\$24.99	\$25.29	
Mercury Vapor	30' wood pole	10000	MVF	\$32.80	\$32.80	\$32.00	\$32.00	\$32.80	\$33.20	\$33.50	\$32.00	\$32.80	\$33.20	\$33.50	
Mercury Vapor	25' steel	20000	MVI	\$39.35	\$39.35	\$38.35	\$38.35	\$39.35	\$39.75	\$40.05	\$38.35	\$39.35	\$39.75	\$40.05	
Mercury Vapor	30' fiberglass pedestal	100W	MVA	\$6.65	\$6.65	\$6.45	\$6.45	\$6.70	\$6.90	\$7.05	\$6.45	\$6.70	\$6.90	\$7.05	
Mercury Vapor	30' fiberglass direct buried pole	100	MVC	\$6.65	\$6.65	\$6.45	\$6.45	\$6.70	\$6.90	\$7.05	\$6.45	\$6.70	\$6.90	\$7.05	
Mercury Vapor	30' fiberglass direct buried pole	200	MVC	\$13.30	\$13.30	\$12.90	\$12.90	\$13.40	\$13.80	\$14.10	\$12.90	\$13.40	\$13.80	\$14.10	
Mercury Vapor	30' fiberglass direct buried pole	400	MVC	\$26.60	\$26.60	\$25.80	\$25.80	\$26.80	\$27.60	\$28.20	\$25.80	\$26.80	\$27.60	\$28.20	
Mercury Vapor	30' fiberglass direct buried pole	7000	MVB	\$20.14	\$20.14	\$19.64	\$19.64	\$20.39	\$20.79	\$21.09	\$19.64	\$20.39	\$20.79	\$21.09	
Mercury Vapor	30' fiberglass direct buried pole	10000	MVC	\$28.60	\$28.60	\$27.80	\$27.80	\$28.65	\$29.05	\$29.35	\$27.80	\$28.65	\$29.05	\$29.35	
Mercury Vapor	30' fiberglass direct buried pole	20000	MVD	\$57.20	\$57.20	\$55.60	\$55.60	\$57.30	\$58.10	\$58.70	\$55.60	\$57.30	\$58.10	\$58.70	
Mercury Vapor	30' wood pole	7000	MVE	\$24.34	\$24.34	\$23.84	\$23.84	\$24.59	\$24.99	\$25.29	\$23.84	\$24.59	\$24.99	\$25.29	
Mercury Vapor	30' wood pole	10000	MVF	\$32.80	\$32.80	\$32.00	\$32.00	\$32.80	\$33.20	\$33.50	\$32.00	\$32.80	\$33.20	\$33.50	
Mercury Vapor	25' steel	20000	MVI	\$39.35	\$39.35	\$38.35	\$38.35	\$39.35	\$39.75	\$40.05	\$38.35	\$39.35	\$39.75	\$40.05	
Mercury Vapor	30' fiberglass pedestal	100W	MVA	\$6.65	\$6.65	\$6.45	\$6.45	\$6.70	\$6.90	\$7.05	\$6.45	\$6.70	\$6.90	\$7.05	
Mercury Vapor	30' fiberglass direct buried pole	100	MVC	\$6.65	\$6.65	\$6.45	\$6.45	\$6.70	\$6.90	\$7.05	\$6.45	\$6.70	\$6.90	\$7.05	
Mercury Vapor	30' fiberglass direct buried pole	200	MVC	\$13.30	\$13.30	\$12.90	\$12.90	\$13.40	\$13.80	\$14.10	\$12.90	\$13.40	\$13.80	\$14.10	
Mercury Vapor	30' fiberglass direct buried pole	400	MVC	\$26.60	\$26.60	\$25.80	\$25.80	\$26.80	\$27.60	\$28.20	\$25.80	\$26.80	\$27.60	\$28.20	
Mercury Vapor	30' fiberglass direct buried pole	7000	MVB	\$20.14	\$20.14	\$19.64	\$19.64	\$20.39	\$20.79	\$21.09	\$19.64	\$20.39	\$20.79	\$21.09	
Mercury Vapor	30' fiberglass direct buried pole	10000	MVC	\$28.60	\$28.60	\$27.80	\$27.80	\$28.65	\$29.05	\$29.35	\$27.80	\$28.65	\$29.05	\$29.35	
Mercury Vapor	30' fiberglass direct buried pole	20000	MVD	\$57.20	\$57.20	\$55.60	\$55.60	\$57.30	\$58.10	\$58.70	\$55.60	\$57.30	\$58.10	\$58.70	
Mercury Vapor	30' wood pole	7000	MVE	\$24.34	\$24.34	\$23.84	\$23.84	\$24.59	\$24.99	\$25.29	\$23.84	\$24.59	\$24.99	\$25.29	
Mercury Vapor	30' wood pole	10000	MVF	\$32.80	\$32.80	\$32.00	\$32.00	\$32.80	\$33.20	\$33.50	\$32.00	\$32.80	\$33.20	\$33.50	

Cost of Capital			
Capital Component	Capital Structure	Component Cost	Weighted Cost
Long Term Debt	50.000%	4.70%	2.350%
Preferred Equity	0.000%	0.00%	0.000%
Common Equity	50.000%	9.40%	4.700%
Total	100.00%		7.050%

Grossed-up Rate of Return	
Tax Gross-up Factor	1.33383
Weighted ROE * Tax Gross-up	1.3338 * 4.950%
Long Term Debt	6.269%
Preferred Equity * Tax Gross-up	1.33781 * 0.000%
Grossed-up Rate of Return	8.619%

Account Number	Plant in Service	Test Year Depreciation Expense	Effective Depreciation Rate
373 - Street Lighting	\$25,097,000	\$708,000	2.82%
Revenue Conversion Factor (Before FIT)			0.949012
Grossed-Up Depreciation Rate			2.973%

*From Cost of Service (Knox)

Capital Recovery Factor 11.592%

Cost of Capital				Source
Capital Component	Capital Structure	Component Cost	Weighted Cost	
Long Term Debt	50.000%	4.97%	2.485%	Settlement
Preferred Equity	0.000%	0.00%	0.000%	Settlement
Common Equity	50.000%	9.40%	4.700%	Settlement
Total	100.00%		7.185%	

Grossed-up Rate of Return	
Tax Gross-up Factor	1.27062
Weighted ROE * Tax Gross-up	1.27064 * 5.125%
Long Term Debt	5.972%
Preferred Equity * Tax Gross-up	1.27064 * 0.000%
Grossed-up Rate of Return	8.457%

Account Number	Plant in Service	Depreciation Expense	Effective Depreciation Rate
373 - Street Lighting	\$30,450,000	\$757,000	2.49%
Revenue Conversion Factor (Before FIT)			0.996223
Grossed-up Depreciation Rate			2.495%

*From Cost of Service (Knox)

Capital Recovery Factor 10.952%

AVISTA UTILITIES
Pro Forma Cost of Capital
Idaho - Electric System

Settlement:			
Component	Capital Structure	Pro Forma Cost	Pro Forma Weighted Cost
Total Debt	50.00%	4.97%	2.49%
Common	50.00%	9.40%	4.70%
Total	<u>100.00%</u>		<u>7.19%</u>

AVISTA UTILITIES
Revenue Conversion Factor
Idaho - Electric System
TWELVE MONTHS ENDED JUNE 30, 2022

Line No.	Description	Factor
1	Revenues	1.000000
	Expenses:	
2	Uncollectibles	0.001795
3	Commission Fees	0.001982
4	Idaho Income Tax	0.000000
5	Total Expenses	0.003777
6	Net Operating Income Before FIT	0.996223
7	21% Federal Income Tax @ 21%	0.209207
8	REVENUE CONVERSION FACTOR	<u>0.787016</u>