

Avista Corp. 1411 East Mission P.O. Box 3727 Spokane, Washington 99220-0500 Telephone 509-489-0500

Toll Free 800-727-9170

March 1, 2023

State of Idaho Idaho Public Utilities Commission 11331 W. Chinden Blvd Bldg 8, Suite 201-A Boise, Idaho 83714

Case No. AVU-E-23-___

I.P.U.C. No. 28 – Electric Service

Dear Commission Secretary:

In accordance with Case No. GNR-U-20-01, Order No. 34602, which suspends the requirement to file physical copies, the Company has attached for electronic filing with the Commission the following revised tariff sheet:

Ninth Revision Sheet 51B	canceling	Sup. Eighth Revision Sheet 51B
Twenty-Fifth Revision Sheet 51E	canceling	Sup. Twenty-Fourth Revision Sheet 51E
Twenty-Fourth Revision Sheet 51F	canceling	Sup. Twenty-Third Revision Sheet 51F
Twenty-Fifth Revision Sheet 51G	canceling	Sup. Twenty-Fourth Revision Sheet 51G
Twenty-Third Revision Sheet 51H	canceling	Sup. Twenty-Second Revision Sheet 51H
Tenth Revision Sheet 51J	canceling	Sup. Ninth Revision Sheet 51J
Twenty-Fourth Revision Sheet 51N	canceling	Sup. Twenty-Third Revision Sheet 51N
Twenty-Fourth Revision Sheet 510	canceling	Sup. Twenty-Third Revision Sheet 510

The Company requests that the proposed tariff sheets be made effective May 1, 2023. 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 the week of March, 6 2023. A copy of the letter has been included in the Company's filing.

If you have any questions regarding this filing, please contact Tia Benjamin at (509) 495-2225 or Joe Miller at (509) 495-4546.

Sincerely,

/s/ Joe Miller

Joe Miller Sr Manager of Rates and Tariffs RECEIVED 2023 March 1, PM 2:17 IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. AVU-E-23-03

1 2 3 4 5 6 7 8	DAVID J. MEYER VICE PRESIDENT AND CHIEF COUNSEL FOR REGULATORY AND GOVERNMENTAL AFFAIRS AVISTA CORPORATION 1411 E. MISSION AVENUE P. O. BOX 3727 SPOKANE, WASHINGTON 99220 PHONE: (509) 495-4316, FAX: (509) 495-8851
9	
10	BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
11	
12	
13 14 15 16 17 18	IN THE MATTER OF THE ELECTRIC)CASE NO. AVU-E-23-LINE EXTENSION SCHEDULE 51)CASE NO. AVU-E-23-ANNUAL RATE ADJUSTMENT FILING)APPLICATION OF AVISTAOF AVISTA CORPORATION)CORPORATION
19	I. INTRODUCTION
20	In accordance with Idaho Code §61-502 and RP 052, Avista Corporation, doing
21	business as Avista Utilities (hereinafter "Avista" or "Company"), at 1411 East Mission
22	Avenue, Spokane, Washington, respectfully makes application to the Idaho Public Utilities
23	Commission ("Commission") for an order approving the update in costs and administrative
24	changes to the Company's Electric Line Extension Schedule 51. The Company has
25	requested a May 1, 2023 effective date.
26	The Company requests that this filing be processed under the Commission's
27	Modified Procedure Rules (RP 201-204) through the use of written comments.
28	Communications in reference to this Application should be addressed to:

1	David J. Meyer, Esq.
2	Vice President and Chief Counsel for
3	Regulatory & Governmental Affairs
4	Avista Corporation
5	P.O. Box 3727
6	MSC-27
7	1411 E. Mission Ave
8	Spokane, WA 99220-3727
9	Phone: (509) 495-4316
10	David.Meyer@avistacorp.com
11	
12	Patrick Ehrhar
13	Director of Regulatory Affairs
14	Avista Utilities
15	PO Box 3727
16	MSC-27
17	1411 E. Mission Ave
18	Spokane, WA 99220-3727
19	Phone: (509) 495-8620
20	patrick.ehrbar@avistacorp.com
21	I man i m
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22	II. BACKGROUND
22 23	II. BACKGROUND The Company's present Schedule 51 electric line extension tariff incorporates the
22 23 24	II. BACKGROUND The Company's present Schedule 51 electric line extension tariff incorporates the principle of average costing for electrical facilities commonly used in extending service.
22232425	The Company's present Schedule 51 electric line extension tariff incorporates the principle of average costing for electrical facilities commonly used in extending service. The tariff sets forth "Basic and Exceptional Costs", which are costs based on recent
 22 23 24 25 26 	The Company's present Schedule 51 electric line extension tariff incorporates the principle of average costing for electrical facilities commonly used in extending service. The tariff sets forth "Basic and Exceptional Costs", which are costs based on recent average actual costs for facilities such as transformers and conduit which are used
 22 23 24 25 26 27 	The Company's present Schedule 51 electric line extension tariff incorporates the principle of average costing for electrical facilities commonly used in extending service. The tariff sets forth "Basic and Exceptional Costs", which are costs based on recent average actual costs for facilities such as transformers and conduit which are used consistently for electric line extensions. The Basic and Exceptional Costs have a fixed
 22 23 24 25 26 27 28 	II. BACKGROUND The Company's present Schedule 51 electric line extension tariff incorporates the principle of average costing for electrical facilities commonly used in extending service. The tariff sets forth "Basic and Exceptional Costs", which are costs based on recent average actual costs for facilities such as transformers and conduit which are used consistently for electric line extensions. The Basic and Exceptional Costs have a fixed and variable component, with the variable component stated on a cost-per-foot basis. The
 22 23 24 25 26 27 28 29 	II. BACKGROUND The Company's present Schedule 51 electric line extension tariff incorporates the principle of average costing for electrical facilities commonly used in extending service. The tariff sets forth "Basic and Exceptional Costs", which are costs based on recent average actual costs for facilities such as transformers and conduit which are used consistently for electric line extensions. The Basic and Exceptional Costs have a fixed and variable component, with the variable component stated on a cost-per-foot basis. The average costing principle incorporated in the Company's tariff has worked well and the
 22 23 24 25 26 27 28 29 30 	The Company's present Schedule 51 electric line extension tariff incorporates the principle of average costing for electrical facilities commonly used in extending service. The tariff sets forth "Basic and Exceptional Costs", which are costs based on recent average actual costs for facilities such as transformers and conduit which are used consistently for electric line extensions. The Basic and Exceptional Costs have a fixed and variable component, with the variable component stated on a cost-per-foot basis. The average costing principle incorporated in the Company's tariff has worked well and the Company is not proposing to change the conceptual structure of the tariff.
 22 23 24 25 26 27 28 29 30 31 	II. BACKGROUND The Company's present Schedule 51 electric line extension tariff incorporates the principle of average costing for electrical facilities commonly used in extending service. The tariff sets forth "Basic and Exceptional Costs", which are costs based on recent average actual costs for facilities such as transformers and conduit which are used consistently for electric line extensions. The Basic and Exceptional Costs have a fixed and variable component, with the variable component stated on a cost-per-foot basis. The average costing principle incorporated in the Company's tariff has worked well and the Company is not proposing to change the conceptual structure of the tariff. Detailed below are the Company's proposed changes to Schedule 51 and included

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III. CONSTRUCTION ALLOWANCES

2	In this filing, the Company has upd	ated	the allowand	es	applicable to new
3	residential, commercial and industrial customer	s serv	ices. For pur	pos	es of calculating the
4	revised allowances, the Company is continuing	to uti	lize an embe	ddeo	d cost methodology
5	approach that is designed to ensure that invest	ment i	in distribution	n/te	rminal facilities for
6	each new customer will be similar to the embed	ded co	osts of the sam	ne f	acilities reflected in
7	base rates. Any costs in excess of the allowance	e wou	ld be paid by	the	e new customer as a
8	Contribution in Aid of Construction. The Comp	any u	tilized its Cos	st of	Service study from
9	its most recently concluded general rate case fil	ing (A	AVU-E-21-01	l), u	updated for the base
10	rates approved in the Settlement Agreement an	d app	roved in Ord	ler I	No. 35156 effective
11	September 1, 2022, as the basis of the embedde	d cost	calculation.	Bel	ow is a summary of
12	the proposed allowance changes:				
13	Service Schedule		Existing		Proposed
14	Schedule 1 Individual Customer (per unit)	\$	2,065	\$	2,095
14	Schedule 1 Duplex (per unit)	\$	1,650	\$	1,675
15	Schedule 1 Multiplex (per unit)	\$	1,240	\$	1,260
	Schedule 11/12 (per kWh)	\$	0.16674	\$	0.16986
16	Schedule 21/22 (per kWh)	\$	0.15360	\$	0.15731
	Schedule 31/32 (per kWh)	\$	0.26623	\$	0.27217

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18

The Company has provided workpapers that provide the inputs and calculation of

19 the allowances.

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IV. AVERAGE COSTS

The Distribution Engineering Department at Avista is primarily tasked with the development and maintenance of the Company's Construction & Material Standards. Periodically, Distribution Engineering will update the Construction & Material Standards
 in order to comply with the National Electric Safety Code ("NESC"). These Construction
 & Material Standards are reflective of the NESC's most recent code revisions. The
 standard designs in this filing have not changed and are consistent with those reflected in
 this filing.

As detailed on proposed tariff sheets 51H and 51I, the Company is proposing to
update the primary, secondary, service and transformer average costs. Below is a
summary of the cost changes:

		<u>]</u>	Present	<u>P</u> 1	roposed	<u>% Change</u>
9	Overhead Primary Circuit:					
	Fixed Cost	\$	4,521	\$	4,875	7.8%
10	Variable Cost	\$	8.75	\$	9.63	10.1%
11	Underground Primary Circuit					
	Fixed Costs	\$	1,958	\$	2,232	14.0%
12	Variable Costs	\$	11.15	\$	13.07	17.2%
10	Underground Secondary Circuit					
13	Fixed Costs	\$	392	\$	600	53.0%
14	Variable Costs	\$	11.55	\$	14.38	24.5%
15	Overhead Secondary Circuit					
	Fixed Costs	\$	1,843	\$	1,976	7.2%
16			,		,	
17	Overhead Service Circuit	\$	3.96	\$	4.04	2.0%
1/	Underground Service Circuit	\$	9.14	\$	11.41	24.8%
18						
	Overhead Transformer	\$	2,508	\$	3,615	44.1%
19	Padmount Transformer	\$	3,597	\$	7,598	111.2%
20	The minimum drivers of the incur		aasta aha		ra ralatad	to a signifi

The primary drivers of the increase in costs above are related to a significant increase in materials costs, increased labor costs and an increase in transportation cost driven by higher diesel fuel prices.

23 There were significant commodity price increases in 2022. These were due to

1 material disruptions from the conflict in Ukraine, labor cost increases, and transportation 2 cost increases. In addition, there was heavy supply chain demand across the board in the 3 utility sector outpacing supply, resulting in price increases due to limited 4 product. Transformers continue to see high-cost pressure primarily for electric steel, used 5 in making the electric core. This is being caused by global increases for electric vehicles 6 that compete for the same electric steel, driving a higher price point. Aluminum supply 7 was disrupted by the conflict in Ukraine, a significantly reduced supply caused the 8 commodity price to increase nearly 50% in the first half of the year. Aluminum is used in 9 many utility products that realized sharp price increases like conductor, meters and 10 transformers. Another supply issue was shortages of resin and thermos-plastics that drove 11 up commodity prices nearly 40% and are used in items like pipe, handhole, transformer 12 pads, sweeps, conduit, and PVC products. In addition, the manufacturing sector continues 13 to struggle with labor and has increased wages trying to attract talent, which contributes to 14 higher pricing. Lastly, transportation costs have continued to have price pressure resulting 15 from labor shortages thus adding to the product cost.

16 The table below details examples of some of the larger individual cost components 17 driving the increase in costs in the table above. These figures compare actual invoice costs 18 of the individual components from December 2021 to December 2022 to illustrate the large 19 increases.

20		December 2021	December 2022	<u>% Change</u>
21	Transformer – 25KVA	\$1,700	\$4,820	183.5%
22	Transformer – 50KVA	\$2,255	\$5,660	151.0%
23	Sweep PVC 3inch	\$10.32	\$26.72	158.9%
24	•			

25 Residential development costs, updated for the most current Construction &

1	Material Standards and average 2022 construction costs,	are detai	led below	v:	
2	Residential Developments				
_		<u>P</u>	resent	Pr	oposed
3	Total Cost per Lot	\$	2,070	\$	2,947
4	Less: Service Cost	\$	458	<u>\$</u>	572
I	Developer Responsibility	\$	1,612	\$	2,375
5	Developer Refundable Payment	\$	1,612	\$	2,095
6	Builder Non-Refundable Payment	\$	5	\$	852
7	Allowance	\$	2,065	\$	2,095
8	V. COMMUNICATIONS AND SERVICE	OF API	PLICAT	<u>ION</u>	
9	In conformance with RP 125, this Application w	ill be br	ought to	the a	ttention of
10	the Company's affected customers. Consistent with pa	st pract	ice, durii	ng th	e week of
11	March 6, 2023, the Company will send a letter to those of	levelope	rs and bu	ilder	s that may
12	be affected by the proposed changes to inform them of the	e Compa	any's req	uest.	
13					
14	VI. REQUEST FOR REL	<u>IEF</u>			
15	The Company requests that the Commission issue	an order	approvi	ng th	e update in
16	costs to Schedule 51 to become effective May 1, 2023.	The Co	mpany re	eques	sts that the
17	matter be processed under the Commission's Modified Pr	ocedure	rules thr	ough	the use of
18	written comments.				
19	Dated at Spokane, Washington this 1st day of Mar	rch 2023	3.		
20	AVISTA CORPORATION				
21					
22	BY <u>/s/ Patrick Ehrba</u>	<u>r</u>			
23	Patrick D. Ehrbar				
24	Director of Regulatory Affa	urs			

1 Material Standards and avera a 2022 construction on costs are detailed hel

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Avista 2023 Schedule 51 Filing

Proposed Tariff Sheets

AVISTA CORPORATION dba Avista Utilities

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 and Exceptional Cost of the line extension.

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

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

MAXIMUM ALLOWANCE

Schedule 1 individual Custome	r \$2,095 per unit
Schedule 1 duplex	\$1,675 per unit
Schedule 1 multiplex	\$1,260 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 and Exceptional 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 1, 2023

Effective May 1, 2023

Issued by By Avista Utilities

I.P.U.C. No.28	3 Supplement AVISTA C dba A	Twenty-Fifth Revision Sheet 51E Canceling al Twenty-Fourth Revision Sheet 51E CORPORATION vista Utilities	51E
	5) "Shar less the used share cost, i construct Prima refund Certifie and the verifie inform Beare before Uncla	SCHEDULE 51 - continued e of Previous Extension" applies han five years old. If part of a pre- to serve a new Customer, the new of the previous Primary Circuit co if shared, to the Company before ruction. The amount paid by the ded to existing Customers in relat ry Circuit and Transformer, if sha d appropriate shares to the beare cates when the Certificates are p the connection of the subsequent of ed. The Company will make a rea the bearer of the Certificate whe ers of Extension Certificates must e the original line extension becor imed refunds will be returned to t	only to Primary Circuits evious line extension is w Customer must pay a ost and Transformer the start of new Customer will be tion to their share of the ared. The Company will rs of Extension presented for payment Customer has been asonable attempt to en a refund is due. apply for refunds mes six years old. he contributor.
		 EXAMPLE: 1. First Customer pays \$13,070 primary underground circuit (2) 2. Second Customer takes serve using 600 feet of the original 3. Both Customers share the fire 600 ft x \$13.07/ft x ½ = \$3,92 4. The Second Customer's pay refunded to the First Custom investment in the 600 feet to Customer's investment in the 600 feet to Customer's investment in the remains at \$5,228. (\$13,070-EXCEPTION: If the refund to an less than \$100 each, the new Carequired to pay that share and the will not receive a refund. 	0 for 1,000 feet of (\$13.07 per foot). vice within five years extension. rst 600 feet equally: 21. ment of \$3,921, will be er to reduce his \$3,921. The First e remaining 400 feet \$3,921-\$3,921=\$5,228) n existing Customer is ustomer will not be ne existing Customer
Issued	March 1, 2023	Effective Ma	ay 1, 2023
Issued by By	Avista Utilities	Patrick Ehrbar, Director of Regulator	y Affairs

		Twenty-Fourth Revision Sheet 51F Canceling	
I.P.U	J.C. No.28	Supplemental Twenty-Third Revision Sheet 51F	51F
		dba Avista Utilities	
		SCHEDULE 51 - continued	
4.	RUL	SAND CHARGES FOR UNDEVELOPED RESIDENTIAL LOTS	
	а.	A development is a group of neighboring undeveloped lots separa by no more than streets and under the ownership or legal control o single party as determined by the Company. Both the General Ru and the following rules apply to line extensions within residential developments.	ted of a lles
	b.	Before Company facilities will be installed, the developer must sub a written application for service, a copy of the plat as approved by governing agency depicting dedicated utility easements approved the serving utilities and must pay an extension cost to the Compar which is computed as follows:	omit the by ny
		Basic and Exceptional Cost + Customer-Requested Costs - Cost Reductions - (one) Design Fee of \$150 (if paid) = extension cost within development + cost of extension to development + Share of Previous Extension = extension cost	
		1) "Basic and Exceptional 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 no more than 175 feet per lot. The Basic and Exceptional C includes the cost of the Primary Circuit, the Transformer and the Secondary Circuit in the utility easement or public right- way, but does not include the Service Circuit from the point connection with the Secondary Circuit to the Point of Delive	is Cost d of- of ry.
		Developments: \$2,375 per Lot	
	Issued	March 1, 2023 Effective May 1, 2023	
Issu	ed by By	vista Utilities Patrick Ehrbar, Director of Regulatory Affairs	
	Je	tich Shbar	

		Twenty-Fifth	Revision Sheet 51G	
LPUC No 28	Supplem	ental Twenty-Fourth	Canceling Revision Sheet 51G	51G
	AVIST/ dba	A CORPORATION		
	450			
		SCHEDULE	51 - continued	
	The I be co Circu	Basic and Except omputed from the lits, Secondary Ci	ional Cost for all ot rates listed in this S rcuits, Transformers	her Developments will Schedule for Service s and Primary Circuits.
	2) "Cos Previ Custe	t Reductions, "Cus ious Extension" ar omers.	stomer-Requested e described under	Costs, and "Share of Rules for Individual
	3) "Exte Com boun Custe	ension to developr pany's existing en dary of the develo omers apply to the	nent" is the line exte ergized electric fac opment. The Rules e extension to the d	ension between the ilities and the for Individual evelopment.
C.	In lieu of a Developm performan Company the Develo such a cre instrument within the Developm	a cash payment of ent, the Company ice bond, or anoth for \$2,375 per lot oper. The agreem edit instrument and t to be reduced an Development. Th ent.	the Basic and Exc will accept a letter er credit instrument upon execution of a ent shall prescribe I shall permit the fa nually as new custo e Developer will pro	eptional Cost in a of credit, a contractor's a agreeable to the a written agreement with the requirements for ce amount of the omers are connected ovide ditching within the
d.	Prior to the residence non-refund There will Circuit to s	e installation of the in a development dable cash payme be no charge to th serve a duplex or i	e Service Circuit to the home builder w nt to the Company be builder for the ins multiplex dwelling.	each single-family will be required to make a of \$852 per residence. stallation of the Service
e.	A Develop for a refun Developm the extens attempt to Company when it is the perma	er who pays the e d annually for eac ent during the first sion is completed. inform the bearer will pay the refund presented to the 0 nent Customer ha	extension cost desc in permanent Custo if five years from the The Company will of the certificate will to the bearer of th Company for payme s been verified.	ribed in 4.b.1) may apply omer connected within the e start of construction after make a reasonable hen a refund is due. The e Extension Certificate ent and the connection of
Issued	March 1, 202	23	Effective M	lay 1, 2023
Issued by By	Avista Utilitie	s Patrick Ehrbar	, Director of Regulator	ry Affairs
Jo	etich)	Shbar		

AVISTA CORPORATION dba Avista Utilities

SCHEDULE 51 - continued

For Developers who have made a cash payment to the Company for the Basic and Exceptional Cost in the development, the sum of all refunds shall not exceed the total Basic and Exceptional Cost paid by the Developer or \$2,375 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 and Exceptional 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 1, 2023

Effective May 1, 2023

Issued by By Avista Utilities

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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: \$0.16986 per kWh Schedule 21 or 22: \$0.15731 per kWh Schedule 31 or 32: \$0.27217 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 1, 2023

Effective May 1, 2023

Issued by By Avista Utilities

: 1) Shba

	Twenty-Fourth Revis	ion Sheet 51N	
I.P.U.C. No.28	Supplemental Twenty-Third Revis	ion Sheet 51N	51N
	AVISTA CORPORATION dba Avista Utilities		
	SCHEDULE 51 - c	continued	
	Single-Phase Overhead Primary Circuit:		
	Fixed Costs: Variable Costs:	\$4,875 per \$9.63 per fo	Customer oot
	Underground Primary Circuit:		
	Fixed Costs: Variable Costs:	\$2,232 per \$13.07 per	Customer foot
g.	"Secondary Circuit" is the electr Transformer to a handhole or co Service Circuits originate. The operated at less than 600 volts connectors, conduit, handholes, Cost of the Secondary Circuit sh rates.	ical facility from onnectors from Secondary Cir to ground and , and ditch. The nall be compute	m the Company's n which one or more rcuit is single phase, is may include conductors, ne Basic and Exceptional ted using the following
	Single Phase Underground Sec	ondary Circuit	:
	Fixed Costs: Variable Costs:	\$600 per с. \$14.38 per	istomer foot
	Single Phase Overhead Second	dary Circuit:	
R	Fixed Costs:	\$1,976 per	customer
Issued	March 1, 2023	Effective Ma	ay 1, 2023
Issued by By	Avista Utilities Patrick Ehrbar, Direc	ctor of Regulator	y Affairs
Po	trich D. Ehbar		

I.P.U.C. No.28	Twenty-Fourth Revision Sheet 510 Canceling Supplemental Twenty-Third Revision Sheet 510 AVISTA CORPORATION dba Avista Utilities	510
	SCHEDULE 51 - continued	
h.	"Service Circuit" is the electrical facility betwee Transformer, connectors, or handhole and the single Customer or building. The Service Circ operated at less than 600 volts to ground and conductors, connectors, conduit, and ditch. T Exceptional Cost of the Service Circuit shall b following rates. These rates do not include me facilities which are used by the Company for b	en the Company's e Point of Delivery for a cuit is single phase*, is may include he Basic and e computed using the eters and metering pilling purposes.
	Single Phase Overhead Service Circuit: Variable Costs: \$4.04 per for Single Phase Underground Service Circuit:	oot
	Variable Costs: \$11.41 per	foot
i.	"Transformer" Basic and Exceptional Cost sha the following rates for single phase transforme	all be computed using ers.
	Single Phase Overhead Transformer Costs: Single Phase Padmount Transformer Costs:	\$3,615 per Customer \$7,598 per Customer
j.	"Underground Facilities" may include primary service cable, secondary and service connect mount) Transformers, pads, enclosures, termi where necessary. These facilities will be own maintained by the Company unless otherwise agreement.	cable, secondary and ions, surface-type (pad- nations, and conduit ed, operated and provided for by
Issued	March 1, 2023 Effective Ma	ay 1, 2023
Issued by	Avista Utilities	
By	Patrick Ehrbar, Director of Regulatory	/ Affairs
G	trich D. Ehbar	

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Avista 2023 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 and Exceptional Cost of the line extension.

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

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

MAXIMUM ALLOWANCE

Schedule 1 individual Customer\$2,065 per unitSchedule 1 duplex\$1,650 per unitSchedule 1 multiplex\$1,240 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 and Exceptional 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 June 15, 2022

Effective June 15, 2022

AVISTA CORPORATION dba Avista Utilities

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 and Exceptional Cost of the line extension.

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

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

MAXIMUM ALLOWANCE

Schedule 1 individual Customer	\$2,095 per unit
Schedule 1 duplex	\$1,675 per unit
Schedule 1 multiplex	\$1,260 per unit

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

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

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 and Exceptional 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.

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SCHEDULE 51 - continued

"Share of Previous Extension" applies only to Primary Circuits 5) 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:

- First Customer pays \$11,150 for 1,000 feet of primary underground circuit (\$11.15 per foot).
- Second Customer takes service within five years using 600 feet of the original extension.
- 3. Both Customers share the first 600 feet equally: 600 ft x 11.15/ft x $\frac{1}{2} = 3.345$.
- The Second Customer's payment of \$3,345, will be refunded to the First Customer to reduce his investment in the 600 feet to \$3,345. The First Customer's investment in the remaining 400 feet remains at \$4,460. (\$11,150-\$3,345-\$3,345=\$4,460)

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.

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I.P.U.C. No.28	Supplementa AVISTA C dba Av	Twenty-Fifth Revision Sheet 51E Canceling al Twenty-Fourth Revision Sheet 51E ORPORATION rista Utilities	51E		
	 SCHEDULE 51 - continued "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 \$<u>13,070</u> for 1,000 feet of primary underground circuit (\$<u>13.07</u> 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 ft x \$<u>13.07</u>/ft x ½ = \$<u>3,921</u>. 4. The Second Customer's payment of \$<u>3,921</u>, will b refunded to the First Customer to reduce his investment in the 600 feet to \$<u>3,921</u>. The First Customer's investment in the remaining 400 feet remains at \$<u>5,228</u>. (\$<u>13,070-\$3,921-\$3,921=\$5,22</u>) EXCEPTION: If the refund to an existing Customer is least then \$100 each the new Output paths. 					
Issued	March 1, 2023	required to pay that share and t will not receive a refund.	he existing Customer		
Issued by By	Avista Utilities	Patrick Ehrbar, Director of Regulator	ry Affairs		

I.P.U.C. No.28	Supplemental Twenty-Third Revision Sheet 51F Canceling Twenty-Second Revision Sheet 51F 51F
	AVISTA CORPORATION
	dba Avista Otinties
	SCHEDULE 51 - continued
4. RUL	ES 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 and Exceptional Cost + Customer-Requested Costs - Cost Reductions - (one) Design Fee of \$150 (if paid) = extension cost within development + cost of extension to development + Share of Previous Extension = extension cost
	1) "Basic and Exceptional 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 and Exceptional 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: \$1,612 per Lot
Issued	June 15, 2022 Effective June 15, 2022
Issued by By	Avista Utilities Patrick Ehrbar, Director of Regulatory Affairs
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I.P.U.C. N	No.28	Si	upplementa VISTA CC dba Avis	Twenty-Fourth Rev al Twenty-Third Rev RPORATION sta Utilities	ision Sheet Cance ision Sheet	51F eling 51F	51F
			ę	SCHEDULE 51 -	continued		
4. F	RULE	ES AND	CHARC	SES FOR UNDE	VELOPED	D RES	SIDENTIAL LOTS
a	a.	A dev by no single and t reside	velopmen more that party as he follow ential dev	it is a group of ne an streets and us determined by ing rules apply to velopments.	eighboring nder the o the Compa o line exter	unde wners any. nsion	eveloped lots separated ship or legal control of a Both the General Rules s within
k	D .	Befor a writ gover the so which	e Compa ten appli rning age erving uti n is comp	any facilities will l cation for service ency depicting de lities and must p uted as follows:	be installe e, a copy c edicated ut ay an exte	d, the of the tility e ensior	e developer must submit plat as approved by the easements approved by n cost to the Company
			+ () - () = () + () + () = ()	Basic and Excep Customer-Reque Cost Reductions (one) Design Fee extension cost w cost of extension <u>Share of Previou</u> extension cost	tional Cos ested Cost e of \$150 (ithin devel to develo s Extensio	it is lopme pmer on	d) ent nt
		1)	"Basic a followin phase I no mor include the Sec way, bu connec	and Exceptional og rate per lot wh oads, has at lea e than 175 feet p s the cost of the condary Circuit ir ut does not includ tion with the Sec	Cost" will ten the De st six lots a per lot. Th Primary C the utility de the Ser condary Ci	be co evelop and the Base Vircuit v ease vice (ircuit	omputed from the oment serves single he average frontage is sic and Exceptional Cost t, the Transformer and ement or public right-of- Circuit from the point of to the Point of Delivery.
			De	evelopments:		\$ <u>2,3</u>	375 per Lot
lss	ued	March	1, 2023		Effective	e M	lay 1, 2023
Issued by E	у Зу	Avista l	Jtilities	Patrick Ehrbar, Dir	ector of Reg	gulator	y Affairs
	G) itich	Den	bar			

AVISTA CORPORATION dba Avista Utilities

SCHEDULE 51 - continued

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

- "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 and Exceptional 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 \$1,612 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.
- 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 \$5 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.

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I.P.U.C. No.28	S	upplemental	Twenty-F	Fifth Revisio	on Sheet 51G Canceling on Sheet 51G	510	G
	AVISTA CORPORATION dba_Avista Utilities						
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		3	SCHEDUL	_E 51 - co	ontinued		
		The Basi be comp Circuits,	c and Exc uted from t Secondary	eptional (the rates I / Circuits,	Cost for all o isted in this Transforme	ther Developments will Schedule for Service rs and Primary Circuits.	
	2)	"Cost Re Previous Custome	ductions, " Extension ers.	Customei " are desc	r-Requested cribed under	l Costs, and "Share of r Rules for Individual	
	3)	"Extensio Company boundary Custome	on to devel y's existing y of the dev ers apply to	opment" i energize velopmen the exter	s the line ex d electric fa t. The Rule nsion to the	ttension between the cilities and the s for Individual development.	
C.	In li Dev perf Cor the suc inst with Dev	eu of a cas velopment, formance b npany for S Developer h a credit i rument to l nin the Dev velopment.	sh paymen the Comp oond, or an \$ <u>2,375</u> per 5. The agre nstrument be reduced relopment.	t of the Ba any will ac other crea lot upon a eement sh and shall d annually The Dev	asic and Ex ccept a lette dit instrumer execution of all prescribe permit the f as new cus eloper will p	ceptional Cost in a r of credit, a contractor's nt agreeable to the f a written agreement with the the requirements for ace amount of the stomers are connected provide ditching within the	
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 \$852 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 D for Dev the atte Cor whe the	eveloper w a refund ar velopment extension mpt to info mpany will en it is pres permanen	who pays the nually for during the is complet orm the bea pay the re- sented to the t Custome	he extensi each perr first five y ed. The (arer of the fund to the fund to the he Compa r has bee	ion cost des manent Cus rears <u>from th</u> Company wi cortificate v certificate v bearer of t iny for paym n verified.	cribed in 4.b.1) may apply tomer connected within the <u>ne start of construction</u> afte Il make a reasonable when a refund is due. The the Extension Certificate ment and the connection of	3 97
Issued	Marc	ch 1, 2023			Effective	May 1, 2023	
lequed by	Auiot	Litilition					
By	AVISIO	Gundes	Patrick Eh	nrbar, Direc	tor of Regulat	ory Affairs	
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AVISTA CORPORATION dba Avista Utilities

	SCHEDULE 51 - continued
	For Developers who have made a cash payment to the Company for the Basic and Exceptional Cost in the development, the sum of all refunds shall not exceed the total Basic and Exceptional Cost paid by the Developer or \$1,612 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 and Exceptional 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.

Effective June 15, 2022

Issued by By Avista Utilities

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51	Twenty-Third Revision Sheet 51H Canceling Supplemental Twenty-Second Revision Sheet 51H	I.P.U.C. No.28
	AVISTA CORPORATION dba Avista Utilities	
	SCHEDULE 51 - continued	
e Company for the um of all refunds paid by the ots, whichever is	For Developers who have made a cash payment to the Basic and Exceptional Cost in the development, the shall not exceed the total Basic and Exceptional Cost Developer or \$2,375 per lot multiplied by the number	

becomes six years old.

f.

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 and Exceptional 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.

less. The developer must apply for the refunds before the line extension

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

Issued March 1, 2023 Effective May 1, 2023

Issued by By Avista Utilities

Patrick Ehrbar, Director of Regulatory Affairs

Company for the

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: \$0.16674 per kWh Schedule 21 or 22: \$0.15360 per kWh Schedule 31 or 32: \$0.26623 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.

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	Tenth Revision Sheet 5 Cancel	51J ing
I.P.U.C. No.28	Supplemental Ninth Revision Sheet 8	51J 51J
	AVISTA CORPORATION	
	dba Avista Utilities	
	SCHEDULE 51 – continued	
	 The Total Estimated Extension Cost are necessary to provide service to the by the Company. The amount of the individually for each Customer based of the Customer's annual metered Avista) and an allowance per kWh bas schedule. 	shall include all costs which he Customer, as determined Allowance will be determined on the Company's estimate energy usage (delivered by sed on the applicable service
d.	When two or more Customers apply concur same Line Extension, each will receive a proportion of the Total Estimated Extension (granted only against the costs of the current p part of an earlier or future extension.	rently for service from the an Allowance up to their Cost. Allowances shall be project and not against any
	The Allowance will be the Total Estimated Ext Allowance by Schedule multiplied by the Co energy usage (delivered by Avista), whicheve	ension Cost, or the applicable ustomer's estimated metered er is less:
	ALLOWANCE BY SERVICE SCHE	DULE
	Schedule 11 or 12: \$ <u>0.16986</u> per k ¹ Schedule 21 or 22: \$ <u>0.15731</u> per k ¹ Schedule 31 or 32: \$ <u>0.27217</u> per k ¹	Wh Wh Wh
	Exception: The Company will not grant an Company, in its sole judgement, determines t will be in service less than five years. If an A the time service is installed, the Customer is of their Allowance when annual metered e Avista) is known and measured. Any refund o be requested by the Customer within five year	immediate Allowance if the that the load is unknown, or illowance is not provided at eligible to receive a refund nergy usage (delivered by f Customer Allowance must rs of the service installation.
	Undeveloped Commercial and Industrial Lots neighboring undeveloped lots separated by n under the ownership or legal control of a sing Company. The General Rules, the Rules for Customers and the following apply to line ext industrial developments. Before Company fa developer must submit a written application for plat as approved by the governing agency d easements approved by the serving utilities	A development is a group of to more than streets and le party as determined by the Commercial and Industrial ensions within commercial or cilities will be installed, the or service and a copy of the epicting dedicated utility a.
Issued	March 1, 2023 Effective	May 1, 2023
Issued by By	Avista Utilities Patrick Ehrbar, Director of Regu	latory Affairs

	Supplemental Twenty-Third Re	evision Sheet 51N	
IPUC No 28	Twenty-Second Re	Canceling evision Sheet 51N	51N
1.1.0.0.110.20			
	dba Avista Utilities		
	SCHEDULE 51	- continued	
	Single-Phase Overhead Primary Circuit:		
	Fixed Costs: Variable Costs:	\$4,521 per \$ 8.75 per fe	Customer pot
	Underground Primary Circuit	:	
	Fixed Costs: Variable Costs:	\$ 1,958 per \$ 11.15 per	Customer foot
g.	"Secondary Circuit" is the ele Transformer to a handhole o Service Circuits originate. The operated at less than 600 vo connectors, conduit, handhole Cost of the Secondary Circuit rates.	ectrical facility fro r connectors from he Secondary Ci Its to ground and les, and ditch. T it shall be compu	om the Company's n which one or more rcuit is single phase, is I may include conductors he Basic and Exceptiona ited using the following
	Single Phase Underground S	Secondary Circui	t:
	Fixed Costs: Variable Costs:	\$ 392 per ci \$ 11.55 per	ustomer foot
	Single Phase Overhead Sec	ondary Circuit:	
	Fixed Costs:	\$ 1,843 per	customer
legued	lune 15, 2022	Effective	une 15, 2022
133060	Sand 10, 2022		une 10, 2022
Issued by By	Avista Utilities Patrick Ehrbar, I	Director of Regulato	ry Affairs
(Je	itish Shbar		

	Twenty-Fourth Revis	ion Sheet 51N Canceling			
I.P.U.C. No.28	Supplemental Twenty-Third Revision Sheet 51N 511 AVISTA CORPORATION dba_Avista Utilities				
	SCHEDULE 51 - c Single-Phase Overhead Primary Circuit: Fixed Costs: Variable Costs: Underground Primary Circuit:	ontinued \$ <u>4,875</u> per (\$ <u>9.63</u> per fo	Customer ot		
	Fixed Costs: Variable Costs:	\$ <u>2,232</u> per (\$ <u>13.07</u> per f	Customer oot		
g.	"Secondary Circuit" is the electr Transformer to a handhole or co Service Circuits originate. The operated at less than 600 volts connectors, conduit, handholes, Cost of the Secondary Circuit sh rates.	ical facility from onnectors from Secondary Cir to ground and and ditch. Th nall be comput	n the Company's which one or more cuit is single phase, is may include conductors, he Basic and Exceptional red using the following		
	Single Phase Underground Sec	ondary Circuit			
	Fixed Costs: Variable Costs:	\$ <u>600</u> per cu \$ <u>14.38</u> per f	stomer foot		
	Single Phase Overhead Second	lary Circuit:			
	Fixed Costs:	\$ <u>1,976</u> per o	customer		
Issued	March 1, 2023	Effective Ma	ay 1, 2023		
Issued by By	Avista Utilities Patrick Ehrbar, Dire	ctor of Regulatory	y Affairs		
Po	Patrich D. Shbar				

	Supplemental Twenty-Third Revision Sheet 510 Canceling Twenty-Second Revision Sheet 510	10
1.1 .0.0. 110.20	AVISTA CORPORATION dba Avista Utilities	10
	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 and Exceptional 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.	a
	Single Phase Overhead Service Circuit: Variable Costs: \$3.96 per foot	
	Variable Costs: \$9.14 per foot	
i.	"Transformer" Basic and Exceptional Cost shall be computed using the following rates for single phase transformers.	
	Single Phase Overhead Transformer Costs:\$2,508 per CustomeSingle Phase Padmount Transformer Costs:\$3,597 per Custome	ər ər
j.	"Underground Facilities" may include primary cable, secondary and service cable, secondary and service connections, surface-type (pa mount) 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.	ıd-
Issued	June 15, 2022 Effective June 15, 2022	
Issued by By	Avista Utilities Patrick Ehrbar, Director of Regulatory Affairs	
Pe	trich D. Ehbar	

I.P.U.C. No.28	Twenty-Fourth Revision Sheet 510 Canceling Supplemental Twenty-Third Revision Sheet 510 AVISTA CORPORATION	510
	SCHEDULE 51 - continued	
h.	"Service Circuit" is the electrical facility between Transformer, connectors, or handhole and the single Customer or building. The Service Circ operated at less than 600 volts to ground and conductors, connectors, conduit, and ditch. T Exceptional Cost of the Service Circuit shall b following rates. These rates do not include me facilities which are used by the Company for the	en the Company's e Point of Delivery for a cuit is single phase*, is may include 'he Basic and e computed using the eters and metering pilling purposes.
	Single Phase Overhead Service Circuit: Variable Costs: \$4.04 per for Single Phase Underground Service Circuit:	oot
	Variable Costs: \$ <u>11.41</u> per	foot
i.	"Transformer" Basic and Exceptional Cost sha the following rates for single phase transforme	all be computed using ers.
	Single Phase Overhead Transformer Costs: Single Phase Padmount Transformer Costs:	\$ <u>3,615</u> per Customer \$ <u>7,598</u> per Customer
j.	"Underground Facilities" may include primary service cable, secondary and service connect mount) Transformers, pads, enclosures, termi where necessary. These facilities will be own maintained by the Company unless otherwise agreement.	cable, secondary and ions, surface-type (pad- inations, and conduit ed, operated and provided for by
Issued	March 1, 2023 Effective Ma	ay 1, 2023
Issued by	Avista Utilities	
Ву	Patrick Ehrbar, Director of Regulatory	y Affairs
Pa	tich Dichbar	

IDAHO

Avista 2023 Schedule 51

Cost Workpapers

Data Source: Work Order Data Updated Daily

Work Or	der	1002	911858																
WO Num Custome Work Zor Service A	ber: r Nai ne: Addre	me: ess:					100 15N	2911 /IN	858					Descripti Est Date Design V Crew Ty	on: : /ersion pe:	Dev Jan : 1 UR	/elop 27, DCR	ment 2023 10:3 EW	7:26 AM
Estimate Request	Estir Ver:	nate sion	Labor Hours	Contra Labo Hour	r Lab Co	or st	Contract Labor Cost	Ma Co	terial st In	Direct Materials Cost	Service Cost	Tool Cost In	Tool Cost Out	OH Cost	Salvag Amt	e Defe Ar	erred nt	Adhoc Materials	Adjusted Total Cost for AdHoc
78682		1	110.37	\$0	.00 \$5,49	4.23	\$0.00	\$27,5	527.69	\$0.00	\$0.00	\$4,554.52	\$0.00	\$9,383.99	\$0.0	00 \$22,8	76.41	\$0.00	\$69,836.84
Work Fund	ction	Wor	k Functic	on Desc	Ori	ginal	CU Name				C	escription				Quantity		Unit Cost	Line Cost
	Ι			Install	25P-13	-240/	/120 E \ UX	\ TR	PA	D XFMR, 2	5KVA, 1 P	H, 13200/7	620, 240)/120V, NO	TAPS	1	6,3	16.69270897	\$6,316.69
					50P-13	-240/	/120 E \ UX	\ TR	PA	D XFMR, 50)KVA, 1 P	H, 13200/7	620, 240)/120V, NO	TAPS	1	7,34	42.51840739	\$7,342.52
					С	BLPU	JSH E \ UP	\ EC			CA	BLE PUSH	4 HRS/0	CABLE/COM	NDUIT	1	4	75.86100196	\$475.86
						В	C15 E \ UP	\ PC						BUSH CAP	15KV	2	;	36.39238787	\$72.78
	GNDUG E \ UP \				\ GR				GRO	UND-AT	PAD OR V	AULT	2	1	01.82541278	\$203.65			
	JE1 E \ UP \			\ EN				JNCTI	N ENCL	1PH 15KV	4POS	2	1,2	04.00185247	\$2,408.00				
					JE1-	GND	SLV E \ UP	\ UE			(GROUND S	SLV 1PH	JE1 & JE1	-25KV	2	5	21.21715248	\$1,042.43
					37.5P-20	-240/	/120 E \ UX	\ TR	PAD	XFMR, 37.5	KVA, 1 PH	, 20780/12	000, 240)/120V, NO	TAPS	3	4,6	17.24146859	\$13,851.72
						BOXF	PAD E \ UX	\ UE			BC	X PAD - 1F	PH PAD	MOUNT TR	ANSF	5	8	34.92121142	\$4,424.61
						GND	UG E \ UX	\ GR				GRO	UND-AT	PAD OR V	AULT	5	1	01.82541278	\$509.13
							HH E \ UL	\ HH				F	IANDHC	DLE 13 IN X	24 IN	8	2	67.89315992	\$2,143.15
					2	2SWE	EEP E \ UP	\ CD				SV	VEEP, 2	IN, 90 DEC	PVC	12	:	22.19569294	\$266.35
						E	B15 E \ UP	\ PC				EL	_BW 15	KV FOR #1	ALCN	12	10	68.65266507	\$2,023.83
					:	BSWE	EPE\UV	\ CD				SV	VEEP, 3	IN, 90 DEC	9 PVC	16	4	45.12793484	\$722.05
						BU	S40 E \ UV	\ SC			Ş	SEC BUS -	4 POS,	1-SCREW	CONN	24	-	78.06604803	\$1,873.59
	3CDTPI			TPL E \ UV	\ CD					CI	NDT-3 INCH	H PVC	1,230		6.27347221	\$7,716.37			
4/0TXUG E				UGE\UV	\SW				C	CABLE #	#4/0 UG TR	IPLEX	1,353		3.97295798	\$5,375.41			
						2CD	TPL E \ UP	\ CD					CI	NDT-2 INC	H PVC	2,010		3.31797866	\$6,669.14
						1C	N15 E \ UP	\ EC			CA	BLE UG #1	ISOL-#2	STR W/CN	15KV	2,211		3.53268159	\$7,810.76
Overall -	Total																		\$71,248.04

Deve	lopment Co	st Per Lot		
Т	otal Cost	Lots	Co	ost/Lot
\$	71,248	30	\$	2,375

Data Source: Work Order Data Updated Daily

work Ord	der 1	10025	11858																
WO Numl Customer Work Zon Service A	ber: r Nar ne: \ddre	ne: ss:					10 SN	029118 IALLJ(858 OB						Descript Est Date Design ` Crew Ty	tion: e: Version: vpe:	Builde Jan 2 2 URD0	er's Charg 7, 2023 4: CREW	e 45:05 AM
Estimate Request	Estin Vers	nate sion	Labor Hours	Contr Lab Hou	ract or ırs	Labor Cost	Contrac Labor Cost	t Mat Co	iterial ost In	Direct Materials Cost	Servi Cos	ice st	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	\$126.94	\$0	.00 \$20	01.70	\$0.00	\$0	.00 \$	\$105.24	4 \$0.00	\$137.77	\$0.00	\$0.00	\$0.00	\$571.65
Work Fund	ction	Work	k Functio	on Desc	0	riginal CU	Name		Des	scription		Quan	ntity	Unit Cost	Line C	ost			
	Ι			Install	20	DTPL E \	UV \ CD		C	NDT-2 INCH P	VC		50 3	8.70568542	\$185.	28			
			DD24HOE E \ UV \ [BACKH	HOE 2	4 IN DIRT DIT	СН		50 4	.22268427	\$211.	13			
					2/0TXUG E \ UV \ SW CABLE 2/0 UG TRIPLEX 55 3.18								8.18602756	\$175.	23				
Overall - 1	Total														\$571.	.65			

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Data Source: Work Order Data Updated Daily

Work Or	der 1	10029	911858															
WO Num Custome Work Zor Service A	ber: r Nar he: \ddre	ne: ss:					1002 SMAI	911858 _LJOB					Descr Est Da Desig Crew	iption: ate: n Version: Type:		DH Pri lan 27 } DHCRI	mary Fix , 2023 4: EW	ed 45:37 AM
Estimate Request	Estin Vers	nate sion	Labor Hours	Contra Labo Hour	act or rs	Labor Cost	Contract Labor Cost	Material Cost In	Direct Materials Cost	Service Cost	Tool Cost In	Too Cos Out	OH Co	ost Salvage Amt	De	ferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78682		3	22.05	\$	\$0.00 \$1,090.80 \$0.00 \$2,081.93 \$0.00 \$463.50 \$0.00 \$1,244.47 \$0.00)	\$0.00	\$0.00	\$4,880.70						
Work Fun	ction	Wor	k Functio	on Desc		Original	CU Name		De	scription			Quantity	Unit Cost	t	Line C	ost	
	L			Install			1X E \ OH \	GA	ANCHC	R PLATE	1 IN X 10	FT	1	602.56634	396	\$602	.57	
						45P	CL3 E \ OH	PL	POLE C	DR 45 F1	DIRT CL	S 3	1	2,185.88413	933	\$2,185	.88	
						G		GR		GI	ROUND R	OD	1	121.73789	888	\$121	.74	
					GN	D-THEFT D	DET E \ OH \	GR GR	OUND THEFT	DETERR	ENT COV	/ER	1	143.28977	707	\$143	.29	
						PIVT1	5-25 E \ OH	\IN I	NSULATOR-F	VIN VISE	OP 15-2	5KV	1	52.27505	409	\$52	.28	
							PP E \ OH	\ PI	POLE TOP	PIN SIN	GLE 15-38	5KV	1	68.61688	322	\$68	.62	
					7/16	6DGKIT-LIG	SHT E \ OH \	GA DO	OWN GUY KI	Г 7/16 LIG	HT CONS	STR	2	644.38773	003	\$1,288	.78	
						DEIN	PL25 E \ OH	IN I	NSULATOR I	DEADEND	15/25KV	PE	2	24.58659	749	\$49	.17	
							NDE E \ OH	\ IN	C	EADEND	NEUT (8	KV)	2	16.67752	817	\$33	.36	
						NPDE	HW E \ OH \	HW H	DWRE D.E. N	IEUT 1 W	AY ON PO	DLE	2	30.9648	792	\$61	.93	
						PDE	HW E \ OH \	HW	HDWR	DE - 1 W.	AY ON PO	DLE	2	52.71817	681	\$105	.44	
						CDEA	4AC E \ OH Y	CL	CLAMP D.E	. AUTO F	OR #4 AC	SR	4	40.44502	001	\$161	.78	
Overall -	Total															\$4,874	.82	



Data Source: Work Order Data Updated Daily

Work	« Ord	er 1	0029	911858																		
WO N Custo Work Servi	Numb omer Zone ce Ae	oer: Nar e: ddre	ne: ss:					1002 SMA	9118 LLJC	358)B					D E D C	escrip st Dat esign rew T	otion: te: Version: ype:		OH Pi Jan 2 [°] 4 OHCf	rimar 7, 20 REW	y Vai 23 4:	riable 46:06 AM
Estim Requ	nate uest	Estin Vers	nate sion	Labor Hours	Conti Lab Hou	ract or irs	Labor Cost	Contract Labor Cost	Mate Cos	erial st In	Direct Materials Cost	Service Cost	Tool Cost In	To Co O	ool ost out	OH Cost	Salvage Amt	De	eferred Amt	Adł Mate	hoc erials	Adjusted Total Cost for AdHoc
78682	2		4	16.18		\$0.00	\$800.41	\$0.00	\$1,35	50.39	\$0.00	\$0.00	\$340.05	\$	0.00 \$	\$880.88	\$0.00		\$0.00	ć	\$0.00	\$3,371.73
Work	Funct	tion	Wor	k Functio	on Desc		Origina	I CU Name			Des	cription			Quan	ntity	Unit Cost		Line	Cost		
	I Insta			Install			1RH E \ OH \	SR	SE	C RACK, 1 SI	POOL - H	EAVY DU	TΥ		1	173.266732	224	\$17	3.27			
							45	PCL3 E \ OH	\ PL		POLE CI	DR 45 FT	DIRT CLS	33		1 2	,203.546740	019	\$2,20	3.55		
							(GR			GR	OUND RO	DD		1	122.721577	769	\$12	2.72		
						GNI	D-THEFT	DET E \ OH \	GR	GRO	UND THEFT	DETERRE	ENT COVE	ER		1	144.447601	154	\$14	4.45		
							PIVT	15-25 E \ OH	\ IN	IN	SULATOR-PI	N VISE T	OP 15-25	κv		1	52.697452	224	\$5	2.70		
		PP E \ OH \				\ PI		POLE TOP	PIN SING	LE 15-35	κv		1	77.130768	877	\$7	7.13					
	ST4 E \ OH \ C			\ CL	PR	FRMD TIE W	IRE-SPO	DL #4 ACS	SR		1	7.702247	771	\$	7.70							
	4ACSR E \ OH \ EC				EC			CNE	TR 4 ACS	SR	7	770	0.766515	543	\$59	0.22						
Over	all - T	otal																	\$3.37	1.73		

Overhead Primary Variable Cost											
Total Cost Length (ft) Cost/ft											
\$	3,372	350	\$	9.63							



Data Source: Work Order Data Updated Daily

Work Or	der 1	10029	11858																
WO Num Custome Work Zon Service	WO Number: 1002911858 Customer Name: Work Zone: SMALLJOB Service Address:												[[[(Descrip Est Dat Design Crew T	tion: e: Version: ype:	OH S Jan 2 5 OHC	ervice 7, 2023 4 REW	:46:32 AM	
Estimate Request	Estimate Labor Contra Version Hours Labor Hours			tract oor urs	Labor Cost	Cor Labo	ntract or Cost	Material Cost In	M	Direct laterials Cost	Service Cost	Too Co: In	ol Tool st Cost Out	OH Cost	Salvage Amt	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc	
78682		5	1.72		\$0.00	\$85.09		\$0.00	\$45.54		\$0.00	\$0.00	\$36.	.15 \$0.00	\$75.81	\$0.00	\$0.00	\$0.00	\$242.59
Work Fun	nction	Work	Function	n Desc	Origin	nal CU N	ame	D	escription		Quantity	Unit C	ost	Line Cost					
	I			Install 2TX E \ OH \ SW CNDTR #2 TRIPLEX 66 3.6							3.67560	606	\$242.59						
Overall -	Overall - Total													\$242.59					

Overhead Service Variable Cost												
Total Cost Length (ft) Cost/ft												
\$	243	60	\$	4.04								

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Data Source: Work Order Data Updated Daily

Work Or	der 1	10029	911858																
WO Number: 10029 Customer Name: SMAL Work Zone: SMAL Service Address: Estimate Estimate Estimate Labor							911858 LLJOB					Descrip Est Dat Design Crew T	otion: te: Versio ype:	C J n: 6 C	OH Ti an 2 HCF	ransformer 7, 2023 4:4 REW	46:55 AM		
Estimate Request	Estir Vers	nate sion	Labor Hours	Contract Labor Cost Hours 2 \$0.00 \$926.10			Contract Labor Cost	Material Cost In	Direct Materials Cost	Service Cost	Tool Cost In	Tool Cost Out	OH Cost	Salvag Amt	e Defe Ar	erred mt	Adhoc Materials	Adjusted To Cost for AdH	tal loc
78682		6	18.72	5	\$0.00	\$926.10	\$0.00	\$61.62	\$0.00	\$0.00	\$393.30	\$0.00	\$746.09	\$0.0	00 \$17,6	08.48	\$0.00	\$19,73	5.59
Work Fun	iction	Worl	k Functio	on Desc		Original	CU Name			Des	scription				Quantity		Unit Cost	Line Cost	
	I			Install	100	-13-120/2	40 E \ OH \ T	R OH	XFMR, 100KV	'A, 1 PH,	7620/1320	0, 120/2	40V, NO	TAPS	1	7,44	43.35426869	\$7,443.35	
					15	-13-120/2	40 E \ OH \ T	R OH	I XFMR, 15KV	'A, 1 PH,	7620/1320	0, 120/2	40V, NO	TAPS	1	2,2	218.8855378	\$2,218.89	
					25	-13-120/2	40 E \ OH \ T	R OF	I XFMR, 25KV	'A, 1 PH,	7620/1320	0, 120/2	40V, NO	TAPS	1	2,36	66.71263235	\$2,366.71	
	37.5-13-120/240 E \ OH \ T					R OH)	KFMR, 37.5KV	'A, 1 PH,	7620/1320	0, 120/2	40V, NO	TAPS	1	2,37	73.15043988	\$2,373.15			
	50-13-120/240 E \ OH \ TR OH XFMR, 50KVA, 1 PH, 7620/13200, 120/240V, N							40V, NO	TAPS	1	2,71	10.26847407	\$2,710.27						
					75	-13-120/2	40 E \ OH \ T	R OH XI	-MR, 75KVA,	1PH, 762	0/13200, 1	20/2401	20V, NO ⁻	TAPS	1	2,62	23.21864722	\$2,623.22	
Overall -	Total																	\$19,735.59	

OH Transformer	U	Init Cost	% Used	9	6 Cost
15-13-120/240	\$	2,218.89	44.14%	\$	979.42
25-13-120/240	\$	2,366.71	28.24%	\$	668.36
37-13-120/240	\$	2,373.15	9.82%	\$	233.04
50-20-120/240	\$	2,710.27	11.75%	\$	318.46
75-13-120/240	\$	2,623.22	4.96%	\$	130.11
100-13-120/240	\$	7,443.35	1.09%	\$	81.13
Total				\$	2,411

Ov	Overhead Transformer Total													
	Install	Trai	nsformer		Total									
\$	1,204	\$	2,411	\$	3,615									

Avista

Data Source: Work Order Data Updated Daily

Description:	: 0									
D Number: 1002911858 Description Istomer Name: SMALLJOB Est Date: prk Zone: SMALLJOB Contract Labor Contract Material Direct Service Tool Tool OH Sa										
OH Salv Cost Ar	lvage Defer Amt Am	nt Adhoc Materials	Adjusted Total Cost for AdHoc							
\$315.06 \$	\$0.00	0.00 \$0.00	\$1,204.00							
Unit Cost	Line Cost									
269.31329449	\$269.31									
233.89515603	\$233.90									
257.24539339	\$257.25									
37.4226832	\$37.42									
232.93351632	\$232.93									
57.76610345	\$57.77									
5.0184284	\$115.42									
	\$1,204.00									
D C 226 23 25 5	st Date: esign Versiver Type: OH Sa Cost A \$315.06 Unit Cost 9.31329449 3.89515603 57.24539339 37.4226832 37.4226832 37.4226832 5.0184284	st Date: Ja rew Type: OD OH Salvage Amt Defender S315.06 ↓00 \$315.06 ↓00 \$315.06 ↓00 \$313.204 \$269.31 \$3.3329449 \$269.31 \$3.3329449 \$269.31 \$3.3329449 \$269.31 \$3.4226335 \$23.90 \$7.2453935 \$23.20 \$7.422632 \$37.42 \$2.335163 \$23.20 \$7.76610345 \$57.77 \$5.018428 \$115.42	st Date: Jan 27, 2023 4 resign Version: 7 OH Salvage Cost Salvage Antt Deferred Adhoc Materials \$315.06 \$0.00 \$000 \$0.00 Unit Cost \$269.31 33.8951503 \$233.90 \$7.2453939 \$257.25 37.422682 \$37.42 20.3351632 \$57.77 5.018428 \$115.42							



Data Source: Work Order Data Updated Daily

Work (Order	10029	911858															
WO Nu Custon Work Z Service	WO Number: Customer Name: Work Zone: Service Address: Estimate Estimate Labor Contract						1002 15MI	911858 N						Descript Est Date Design V Crew Ty	tion: e: Version vpe:	UG F Jan 2 : 8 URD	Primary Fix 27, 2023 4 CREW	ed :47:59 AM
Estimat Reques	e Estir it Ver	mate sion	Labor Hours	Contrac Labor Hours 3 \$0.		Labor Cost	Contract Labor Cost	Material Cost In	Direct Materials Cost	Service Cost	To Co Ir	ol st	Tool Cost Out	OH Cost	Salvage Amt	e Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78682		8	5.3	9	\$0.00	\$263.83	\$0.00	\$1,302.48	\$0.00	\$0.00	\$218	8.72	\$0.0	0 \$447.04	\$0.0	0.0¢ C	\$0.00	\$2,232.07
Work F	Work Function Work Function Desc Original CU Name			U Name		Description	ı		Quan	tity	Unit Co	st L	ine Cost					
	I			Install		JE1	E \ UP \ EN	JNC	TN ENCL 1PH	H 15KV 4F	POS		1	1,232.8071	8699 \$	1,232.81		
					JE1-	-GNDSLV	E \ UP \ UE	GROUND	SLV 1PH JE	1 & JE1-2	5KV		1	533.6870	9545	\$533.69		
						2SWEEP	E\UP\CD	:	SWEEP, 2 IN,	90 DEG F	PVC		2	22.9330	3967	\$45.87		
					BC15	E \ UP \ EN		BUS	SH CAP 1	5KV		2	37.2630	6337	\$74.53			
					EB15 E \ UX \ PC ELBW 15KV FOR #1 ALCN 2 172.59175							5574	\$345.18					
Overal	- Total														\$	2,232.07		

Data Source: Work Order Data Updated Daily

Work Or	der	1002	911858						-	-								
WO Number: 1002911858 Customer Name: Work Zone: 15MIN Service Address:											Description Est Date: Design V Crew Typ	on: ersion: be:	UG Jan 9 UR	i Prir 27, DCF	nary Varia 2023 4:4 REW	able 8:40 AM		
Estimate Request	Estir Ver:	nate sion	Labor Hours	Contra Labo Hour	r Labor r Cost	Contract Labor Cost	Material Cost In	Direct Materials Cost	Service Cost	To Cos	ol T t In C	ool ost Dut	OH Cost	Salvage Amt	Defer Am	rred nt	Adhoc Materials	Adjusted Total Cost for AdHoc
78682		9	35.64	\$0	0.00 \$1,774.16	\$0.0	0 \$2,917.10	\$0.00	\$0.00	\$1,47	0.60 \$	0.00	0 \$1,943.28	\$0.00	\$0	0.00	\$0.00	\$8,105.14
Work Fun	iction	Wor	k Functio	on Desc	Original CU	Name		Description	n		Quantit	y	Unit Cost	Line C	Cost			
	I			Install	CBLPUSH E \	UP \ EC	CABLE PUS	H 4 HRS/CA	BLE/CON	DUIT		1	512.5479729	92 \$512	2.55			
		Install			2CDTPL E \	UP \ CD		CNE	DT-2 INCH	PVC	62	0	3.5745666	\$7 \$2,216	6.23			
				DD36HOE E \ UP		UP \ DT	BA	CKHOE 36	IN DIRT D	ІТСН	62	0	4.484931	6 \$2,780	0.66			
					1CN15 E \ UP \ EC CABLE UG #1SOL-#2STR W/CN 15KV 682 3.8060162								3.8060162	27 \$2,595	5.70			
Overall -	Total													\$8,105	5.14			

Under	rground Pri	mary Variable		
To	tal Cost	Length (ft)	C	ost/ft
\$	8,105	620	\$	13.07



Data Source: Work Order Data Updated Daily

										-		-							
Work Or	der 1	10029	911858																
WO Num Custome Work Zor Service A	iber: r Nar he: \ddre	ne: ss:		1002911858 15MIN										 (Descript Est Date Design \ Crew Ty	ion: e: √ersion: ∕pe:	UG S Jan 2 10 URD(econdary 7, 2023 4: CREW	Fixed 48:59 AM
Estimate Request	Estir Vers	nate sion	Labor Hours	Cont Lab Hou	Contract Labor Hours Labor Cost Contract Labor Cost Material Cost Direct Materials Cost Service Cost Tool Cost Tool Cost OH 50 00 5105 02 50 00 5272.44 50 00 50 00 572.84 50 00					Salvage Amt	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc						
78682		10	2.13		\$0.00 \$106.02 \$0.00 \$272			\$272.44	\$0.00	\$0.00	\$87.84	\$(0.00	\$134.01	\$0.00	\$0.00	\$0.00	\$600.31	
Work Fun	ction	Work	k Functio	n Desc	Ori	ginal CU	Name		D	escription		Quant	ty	Un	it Cost	Line Cos	t		
	I			Install	2SW	EEP E \ I	JV \ CD		SWE	EP, 2 IN, 90 D	EG PVC		1	23.5	3349089	\$23.53	5		
					3SWEEP E \ UV \ CD				SWE	EP, 3 IN, 90 D	EG PVC		1	47.7	3642462	\$47.74	ł.		
					HH E \ UL \ HH				IAH	NDHOLE 13 IN	N X 24 IN		1 2	82.4	1476453	\$282.41			
					BUS40 E \ UV \ SC SEC BUS - 4 POS, 1-SCREW CONN 3 82.20								0843999	\$246.63	5				
Overall -	Total															\$600.31	I.		

Data Source: Work Order Data Updated Daily

WORK OF	der I	JU29	11858																		
WO Num Custome Work Zor Service A	iber: r Nam ne: Addres	ie: ss:					10 15	029 MIN	911858 N						[[[(Descript Est Date Design ' Crew Ty	tion: e: Vers /pe:	ion:	UG S Jan 2 11 URD(econdary 7, 2023 4: CREW	Variable 49:19 AM
Estimate Request	Estima Versi	ate on	Labor Hours	Cont Lab Hou	ract or urs	Labor Cost	Contra Labor C	ct ost	Material Cost In	Direct Materials Cost	Ser Co	rvice ost	Too Co: In	ol st	Tool Cost Out	OH Cost	Salv Ar	/age mt	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78682		11	2.1		\$0.00 \$104.53				\$376.05	\$0.00	\$	\$0.00	\$86.	68	\$0.00	\$151.64	\$	0.00	\$0.00	\$0.00	\$718.90
Work Fun	ction	Work	Functio	n Desc	Or	iginal CU	Name		Des	cription		Quar	ntity	Uni	it Cost	Line C	ost				
	I	Install 3CDTPL E \ UV \					UV \ CD		CN	IDT-3 INCH P	VC		50	6.51	655995	\$325.	.83				
		DD24HC				4HOE E \	UV \ DT	BA	CKHOE 24	IN DIRT DIT	СН		50	3.32	240637	\$166.	.12				
					4/0TXUG E \ UV \ SW CABLE #4/0 UG TRIPLEX 55 4.12639								639425	\$226.	.95						
Overall -	verall - Total												\$718	.90							

Under	Underground Secondary Variable												
Total Cost Length (ft) Cost/ft													
\$	719	50	\$	14.38									

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Data Source: Work Order Data Updated Daily

Work Or	der I	0029	11858																	
WO Num Custome Work Zor Service A	iber: r Nam ne: Addres	ne: ss:					10 SN	02911 /IALLJ	1858 JOB						[[[(Descript Est Date Design ' Crew Ty	tion: e: Version: /pe:	UG S Jan 2 12 URD(ervice 7, 2023 4: CREW	49:40 AM
Estimate Request	Estim Versi	nate ion	Labor Hours	Contr Lab Hou	act or rs	Labor Cost	Contrac Labor Cost	ct Ma C	laterial Cost In	Direct Materials Cost	Serv Co	vice ost	Too Cos In	ol T st C	Tool Cost Out	OH Cost	Salvage Amt	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78682		12	3.82	:	\$0.00 \$190.16 \$.00 \$3	301.73	\$0.00	\$	0.00	\$157	.64	\$0.00	\$206.29	\$0.00	\$0.00	\$0.00	\$855.82
Work Fun	ction	Work	k Functio	n Desc	O	riginal CU	Name		Des	scription		Qua	antity	Unit	Cost	Line C	ost			
	I			Install	2C	DTPL E \	UV\CD		CN	NDT-2 INCH F	PVC		75	3.721	60195	\$279.	.12			
			DD24HOE E \ UV \ D					BACK	KHOE 24	4 IN DIRT DIT	СН		75	4.206	47834	\$315.	.49			
				2/0TXUG E \ UV \ SW CABLE 2/0 UG TRIPLEX 82 3.18553									53631	\$261.	.21					
Overall -	Total															\$855.	.82			

Underg	ground Ser	vice Variable	Cost									
Total Length (ft) Cost/ft												
\$	856	75	\$	11.41								

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Data Source: Work Order Data Updated Daily

Work Or	der	10029	911858														
WO Number: 1002911858 Customer Name: Work Zone: SMALLJOB Service Address:										Descript Est Date Design V Crew Ty	ion: e: /ersion: pe:	UC Ja 13 UF	G Tra in 27, 3 RDCF	insformer , 2023 4:5 REW	0:06 AM		
Estimate Request	Estin Vers	nate sion	Labor Hours	Contra Labo Hour	Contract Labor Contract Labor Hours \$0.00 \$1.376.94 \$0.00 \$			Direct Materials Cost	Service Cost	Tool Cost In	Tool Cost Out	OH Cost	Salvage Amt	Defe Ar	erred mt	Adhoc Materials	Adjusted Total Cost for AdHoc
78682		13	27.66	\$(0.00 \$1,376.94	\$0.00	\$38.8	\$0.00	\$0.00	\$1,141.20	\$0.00	\$1,103.24	\$0.00	\$35,8	74.88	\$0.00	\$39,535.14
Work Fun	ction	Worl	k Functio	on Desc	Origina	I CU Name			I	Description			G	Quantity	ι	Unit Cost	Line Cost
	Т			Install	100P-13-240)/120 E \ UX \	TR P	AD XFMR, 10	0KVA, 1 P	H, 13200/76	620, 240	/120V, NO	TAPS	1	8,32	0.98377884	\$8,320.98
					15P-13-240/1	20-T E \ UX \	TR	PAD XFMI	R, 15KVA,	1 PH, 1320	0/7620,	240/120V,	TAPS	1	6,12	2.45265482	\$6,122.45
					25P-13-240)/120 E \ UX \	TR F	AD XFMR, 2	5KVA, 1 P	H, 13200/76	620, 240	/120V, NO	TAPS	1	6,	,302.660124	\$6,302.66
					37.5P-13-240)/120 E \ UX \	TR PA	D XFMR, 37.	5KVA, 1 P	H, 13200/76	620, 240	/120V, NO	TAPS	1	6,57	8.97824341	\$6,578.98
					50P-13-240)/120 E \ UX \	TR F	AD XFMR, 5	0KVA, 1 P	H, 13200/76	620, 240	/120V, NO	TAPS	1	7,31	1.82195142	\$7,311.82
					75P-13-240)/120 E \ UX \	TR F	AD XFMR, 7	5KVA, 1 P	H, 13200/76	620, 240	/120V, NO	TAPS	1	4,89	8.24324751	\$4,898.24
Overall -	Overall - Total \$39												\$39,535.14				

UG Transformer	Uni	t Cost	% Used	% Cost
15P-13-120/240	\$	6,122.45	26.60%	\$1,628.57
25P-13-120/240	\$	6,302.66	25.40%	\$1,600.88
37P-20-120/240	\$	6,578.98	17.90%	\$1,177.64
50P-13-120/240	\$	7,311.82	15.10%	\$1,104.08
75P-13-120/240	\$	4,898.24	8.10%	\$ 396.76
100P-13-120/240	\$	8,320.98	6.90%	\$ 574.15
Total				\$6,482.07

Underground Transformer Total								
Inst	all	Tran	sformer	Total				
\$	1,116	\$	6,482	\$	7,598			

Data Source: Work Order Data Updated Daily

Work Or	der l	0025	11858																
WO Number: Customer Name:				1002911858									Description: Est Date:		UG 1 Jan 2	UG Transformer Install Jan 27, 2023 4:50:23 AM			
Work Zor	ne: \ddro	ee.					SI	MAL	LJOB						Design \ Crow Ty	Version:	14 UPD		
Estimate Request	Estin Vers	nate sion	Labor Hours	or Contract La rs Labor C Hours		Labor Cost	Contra Labor Cost	ct r	Material Cost In	Direct Materials Cost	Service Cost	Tool Cost In	Tool Tool Cost Cost In Out		OH Cost	Salvage Amt	Deferred	Adhoc Materials	Adjusted Total Cost for AdHoc
78682		14	2.5		\$0.00	\$124.45	\$0	0.00	\$668.06	\$0.00	\$0.00	\$103.20	\$	0.00	\$220.64	\$0.00	\$0.0	0 \$0.00	\$1,116.35
Work Fun	ction	Worl	k Functio	on Desc	Ori	iginal CU	Name			Description		Quar	ntity	ι	Jnit Cost	Line C	ost		
	I			Install	2SW	EEP E \ I	UP \ CD		SV	VEEP, 2 IN, 9	0 DEG PV	С	1	26	6.2352407	6 \$26	.24		
					E	BC15 E \	UX\PC			BUSH	I CAP 15K	V	1	37	7.7762540	3 \$37	.78		
					вох		UX \ UE	BOX	X PAD - 1	PH PADMOUN	NT TRANS	F	1	936	6.0060884	7 \$936	.01		
					GN	DUGE\l	JX\GR		GRO	UND-AT PAD	OR VAUL	.T	1	116	6.3324167	4 \$116	.33		
Overall -	Total															\$1,116	.35		

Data Source: Work Order Data Updated Daily

Work Or	der	10025	911858															
WO Number: Customer Name: Work Zone: Service Address:			1002911858 SMALLJOB						Descript Est Date Design ` Crew Ty	tion: e: Version: /pe:	Secon Jan 27 15 OHCR	Secondary Pole Fixed Cost Jan 27, 2023 4:50:49 AM 15 OHCREW						
Estimate Request	Estin Vers	nate sion	Labor Hours	Contract Labor Labor Cost Hours		Labor Contract Cost Labor Cost		Material Cost In	Direct Materials Cost	Service Cost	Tool Cost In	Tool Cost Out	Tool OH S Cost Cost Out		Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc	
78682		15	10.63	5	\$0.00	\$525.86		\$0.00	\$684.43	\$0.00	\$0.00	\$223.41	\$0.00	\$541.84	\$0.00	\$0.00	\$0.00	\$1,975.54
Work Fun	ction	Work	k Functio	n Desc	Ori	ginal CU N	lame	Description Quantity					y U	nit Cost	Line C	ost		
	I			Install 1RH E \ OH \ SF			H∖SR	SEC RACK, 1 SPOOL - HEAVY DUTY 1				1 176	176.37519704 \$176.		.38			
					35PCL4 E \ OH \ PL POLE CDR 35 FT DIRT CLS 4 1 1,799.164802					.1648029	6 \$1,799	.16						
Overall -	Total														\$1,975	.54		

Avista

Data Source: Work Order Data Updated Daily

										-			-								
Work Or	der 1	.0029	011858																		
WO Num Custome Work Zor Service A	WO Number: Customer Name: Work Zone: Service Address:				1002911858 De Es 30MIN De Ci						Descrip Est Date Design Crew Ty	Co: Jar n: 16 UR	Cost Reductions Jan 27, 2023 10:37:26 AM 16 URDCREW								
Estimate Request	Estim Vers	nate sion	Labor Hours	Contr Lab Hou	ract or irs	Labor Cost	Contrac Labor Cost	ct Mate Cost	rial In	Direct Materials Cost	Ser Co	rvice ost	Too Cos In	ol st	Tool Cost Out	OH Cost	Salvag Amt	e Defer Am	red t	Adhoc Materials	Adjusted Total Cost for AdHoc
78682		16	8.89		\$0.00 \$442.54 \$0			.00 \$688	8.00	\$0.00	\$	60.00	\$366	.84	\$0.00	\$477.49	\$0.0	0 \$0	0.00	\$0.00	\$1,974.87
Work Fund	ction	Worl	k Functio	on Desc	0	riginal CU	Name		De	scription		Qua	antity	Ur	nit Cost	Line C	ost				
	I			Install	20	DTPL E \	US \ CD		С	NDT-2 INCH F	VC		100	3.68	8575225	\$368	.58				
	30			3C	3CDTPL E \ US \ CD			CNDT-3 INCH PVC				100	6.8	7745068	\$687	.75					
					DD2	4HOE E	US \ DT	BACKHO	DE 2	4 IN DIRT DIT	СН		100	3.99	9845956	\$399	.85				
					DD3	6HOE E	UP \ DT	BACKHO	DE 3	6 IN DIRT DIT	СН		100	5.18	8703751	\$518	.70				
Overall -	Total															\$1,974	.87				

Allowable Investment by Customer Class

RESIDENTIA	L (SCHEDUL	E 1)						
		Terminal						
	Distribution	Facilities	Total					
Allowable Investment per Customer	\$1,605	\$490	\$2,095					
GENERAL SERVICE (SCHEDULE 11-12)*								
		Terminal						
	Distribution	Facilities	Total					
Allowable Investment per kWh	\$0.13549	\$0.03437	\$0.16986					
LARGE GENERAL SEF	RVICE (SCHE	DULE 21-22)*						
		Terminal						
	Distribution	Facilities	Total					
Allowable Investment per kWh	\$0.13843	\$0.01888	\$0.15731					
PUMPING SERV	ICE (SCHED	JLE 31)						
		Terminal						
	Distribution	Facilities	Total					
Allowable Investment per kWh	\$0.23244	\$0.03973	\$0.27217					

* 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

<u>Summary</u>

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

Cost per Customer

Number of Customers Total Net Plant Distribution Total Net Plant Terminal Facilities Total per Customer

Rate of Return/Capital Structure	Capital Structure	
Long Term Debt	50%	Input
Common Equity	50%	Input
Long Term Debt Cost	4.70%	Input
Common Equity Return	9.40%	Input
Weighted Debt Cost	2.350%	C27*C25
Weighted Equity	4.7000%	C28*C26
Rate of Return before Gross Up	7.05%	C29+C30
Gross Up Factor	1.33	Input
Return on Equity after Gross Up	6.26%	C30*C32
Rate of Return after Gross Up	8.615%	C29+C33
Depreciation		
Rate for Distribution	2.66%	Input
Rate for Terminal Facilities	2.18%	Input

	2.00/0	mpac
Rate for Terminal Facilities	2.18%	Input
Distribution Depreciation Expense	\$ 57.64	
Terminal Fac. Depreciation Expense	\$ 19.07	
Total Annual Depreciation	76.71	C39+C40
Weighted Average Depreciation Rate	2.53%	Input

\$

\$ \$

\$

\$

\$

\$

\$

\$

\$

\$

\$

1,822.47 C21

114.18 C6*C33 42.83 C6*C29

157.01 C7+C8

233.72 C9+C10 11.15% C34+C42

2,096.89 C11/C12

109,816 Input

1,822.47 (C19+C20)/C18

154,611,560 Input

45,524,785 Input

2,096.89

- Input

76.71 C41

Apartments	
Current Schedule 1 Allowance	\$ 2,065 Schedule 51
Current Duplex Allowance	\$ 1,650 Schedule 51
Current Multiplex Allowance	\$ 1,240 Schedule 51
Ratio of Duplex to Residence	0.80 C48/C47
New Duplex Allowance	\$ 1,675 C50*J32
Ratio of Multiplex to Residence	0.60 C49/C47
New Multiplex Allowance	\$ 1,260 C52*J32

109,816 8.615%		
109,816 8.615%		
8.615%		
Distribution		
	Terminal	
Plant	Facilities	Total
154,611,560	45,524,785	200,136,345
13,319,767	3,921,955	17,241,721
6,330,322	2,093,651	8,423,973
19,650,089	6,015,606	25,665,694
Distribution	Terminal	
Plant	Facilities	Total
1407.91	414.56	1822.47
121.29	35.71	157.01
57.64	19.07	76.71
178.94	54.78	233.72
\$1,605.41	\$491.48	\$2,096.89
(\$0.41)	(\$1.48)	(\$1.89)
\$1,605.00	\$490.00	\$2,095.00
	Plant 154,611,560 13,319,767 6,330,322 19,650,089 Distribution Plant 1407.91 121.29 57.64 178.94 \$1,605.41 (\$0.41) \$1,605.00	Plant Facilities 154,611,560 45,524,785 13,319,767 3,921,955 6,330,322 2,093,651 19,650,089 6,015,606 Distribution Terminal Plant Facilities 1407.91 414.56 121.29 35.71 57.64 19.07 178.94 54.78 (\$0.41) (\$1.48) (\$0.41) (\$1.48)

Apartments

Current Schedule 1 Allowance	\$ 1,900
Current Duplex Allowance	\$ 1,520
Current Multiplex Allowance	\$ 1,140
Ratio of Duplex to Residence	0.8
New Duplex Allowance	\$ 1,675
Ratio of Multiplex to Residence	0.6
New Multiplex Allowance	\$ 1,255

Calculation of Allowance - Schedule 51 Schedule 011/012

Weighted Average Depreciation Rate

	C	Cents Per kWh	
Summary			
Total Cost per Customer (C18)	\$	0.1478	F21/1000
Return on Common Equity (C4*C27)	\$	0.0093	F33*F6
Debt Costs (C4*E22)	\$	0.0035	F6*F29
Subtotal	\$	0.0127	F7+F8
Depreciation Expense	\$	0.0062	F41/1000
Total Revenue Requirement	\$	0.0189	F9+F10
Revenue Requirement Factor		11.15%	F42+F34
Allowable Investment	\$	0.1699	F11/F12
Less Meter Cost	\$	-	Input
TOTAL ALLOWANCE	\$	0.16986	
			-
Cost per Customer			
Annual MWhs		386,398	Input
Total Net Plant Distribution	\$	45,912,426	Input
Total Net Plant Terminal Facilities	\$	11,189,152	Input
Total per Customer	\$	147.78	(F20+F19)/F18
Rate of Return/Capital Structure	Сарі	ital Structure	
Long Term Debt		50%	Input
Common Equity		50%	Input
Long Term Debt Cost		4.70%	Input
Common Equity Return		9.40%	Input
Weighted Debt Cost		2.350%	F27*F25
Weighted Equity		4.7000%	F28*F26
Rate of Return before Gross Up		7.05%	F29+F30
Gross Up Factor		1.33	Input
Return on Equity after Gross Up		6.26%	F30*F32
Rate of Return after Gross Up		8.615%	F29+F33
Depreciation			
Rate for Distribution		2.66%	Input
Rate for Terminal Facilities		2.18%	Input
Distribution Depreciation Expense	\$	4.86	
Terminal Fac. Depreciation Expense	\$	1.34	
Total Annual Depreciation		6.20	F39+F40

2.53% Input

386,398 8.615% stribution Plant 9,912,426 9,955,350 ,879,811 5,835,161 stribution Plant	Terminal Facilities 11,189,152 963,944 516,102 1,480,046 Terminal Facilities	Total 57,101,578 4,919,294 2,395,913 7,315,207 Total
386,398 8.615% stribution Plant 9,912,426 9,955,350 ,879,811 5,835,161 stribution Plant	Terminal Facilities 11,189,152 963,944 516,102 1,480,046 Terminal Facilities	Total 57,101,578 4,919,294 2,395,913 7,315,207 Total
8.615% stribution Plant ,912,426 ,955,350 ,879,811 ,835,161 stribution Plant	Terminal Facilities 11,189,152 963,944 516,102 1,480,046 Terminal Facilities	Total 57,101,578 4,919,294 2,395,913 7,315,207 Total
stribution Plant ,912,426 ,955,350 ,879,811 ,835,161 stribution Plant	Terminal Facilities 11,189,152 963,944 516,102 1,480,046 Terminal Facilities	Total 57,101,578 4,919,294 2,395,913 7,315,207 Total
Plant 9,912,426 9,955,350 ,879,811 9,835,161 stribution Plant 0,1122	Terminal Facilities 11,189,152 963,944 516,102 1,480,046 Terminal Facilities	Total 57,101,578 4,919,294 2,395,913 7,315,207 Total
5,912,426 5,955,350 ,879,811 5,835,161 stribution Plant	Pacinities 11,189,152 963,944 516,102 1,480,046 Terminal Facilities	Total 57,101,578 4,919,294 2,395,913 7,315,207 Total
,912,426 ,955,350 ,879,811 ,835,161 stribution Plant	11,189,152 963,944 516,102 1,480,046 Terminal Facilities	57,101,578 4,919,294 2,395,913 7,315,207 Total
5,955,350 ,879,811 ,835,161 stribution Plant	963,944 516,102 1,480,046 Terminal Facilities	4,919,294 2,395,913 7,315,207 Total
,879,811 5,835,161 Stribution Plant	516,102 1,480,046 Terminal Facilities	2,395,913 7,315,207 Total
stribution Plant	1,480,046 Terminal Facilities	7,315,207 Total
stribution Plant	Terminal Facilities	Total
stribution Plant	Terminal Facilities	Total
Stribution Plant	Terminal Facilities	Total
Plant	Facilities	Total
0 1 1 0 0		
0.1188	0.0290	0.1478
0.0102	0.0025	0.0127
0.0049	0.0013	0.0062
0.0151	0.0038	0.0189
\$0.1355	\$0.0344	\$0.1699
0.00000	0.00000	0.00000
-	\$0.1355	\$0.1355 \$0.0344 0.00000 0.00000

Calculation of Allowance - Schedule 51 Schedule 021/022

	Ce	nts Per kWh	
Summary			
Total Cost per Customer (C18)	\$	0.1373	F21/1000
Return on Common Equity (C4*C27)	\$	0.0086	F33*F6
Debt Costs (C4*E22)	\$	0.0032	F6*F29
Subtotal	\$	0.0118	F7+F8
Depreciation Expense	\$	0.0057	F41/1000
Total Revenue Requirement	\$	0.0175	F9+F10
Revenue Requirement Factor		11.15%	F42+F34
Allowable Investment	\$	0.1573	F11/F12
Less Meter Cost	\$	-	Input
TOTAL ALLOWANCE	\$	0.15731	
Cost por Customor			
Appual MWbs		621 476	Input
Total Net Plant Distribution	¢	75 /01 312	Input
Total Net Plant Terminal Facilities	¢	9 8/2 632	Input
Total ner Customer	¢	137 31	(F20+F19)/F18
Rate of Return/Capital Structure	Capita	al Structure	
Long Term Debt		50%	Input
Common Equity		50%	Input
Long Term Debt Cost		4.70%	Input
Common Equity Return		9.40%	Input
Weighted Debt Cost		2.350%	F27*F25
Weighted Equity		4.7000%	F28*F26
Rate of Return before Gross Up		7.05%	F29+F30
Gross Up Factor		1.33	Input
Return on Equity after Gross Up		6.26%	F30*F32
Rate of Return after Gross Up		8.615%	F29+F33
Depreciation			
Rate for Distribution		2.66%	Input
Rate for Terminal Facilities		2 15%	Innut

Rate for Distribution	2.66% Input	
Rate for Terminal Facilities	2.15% Input	
Distribution Depreciation Expense	\$ 4.96	
Terminal Fac. Depreciation Expense	\$ 0.74	
Total Annual Depreciation	5.70 F39+F	40
Weighted Average Depreciation Rate	2.53% Input	t

(Schedu	ule 21/22)		
Annual MWhs	621,476		
Rate of Return	8.615%		
	Distribution	Terminal	
AVU-E-21-01 2021 Cost of Service St	Plant	Facilities	Total
Net Plant	75,491,312	9,842,632	85,333,944
Return on Net Plant	6,503,567	847,942	7,351,509
Depreciation Expense	3,085,184	459,620	3,544,804
Total	9,588,751	1,307,562	10,896,313
	Distribution	Terminal	
Per Customer Expenses	Plant	Facilities	Total
Net Plant	0.1215	0.0158	0.1373
Return on Net Plant	0.0105	0.0014	0.0118
Depreciation Expense	0.0050	0.0007	0.0057
Total	0.0154	0.0021	0.0175
Allowable Investment	\$0.1384	\$0.0189	\$0.1573
Less: Meter Cost	0.00000	0.00000	0.00000
	1	1	12 17 10 1
Allowable Investment	\$0.13843	\$0.01888	\$0.15731

Calculation of Allowance - Schedule 51 Schedule 031/032

	Cents Per kWh	
Summary		
Total Cost per Customer (C18)	\$ 0.2372 F21	/1000
Return on Common Equity (C4*C27)	\$ 0.0149 F33	*F6
Debt Costs (C4*E22)	\$ 0.0056 F6*	-29
Subtotal	\$ 0.0204 F7+	-8
Depreciation Expense	\$ 0.0099 F41/	/1000
Total Revenue Requirement	\$ 0.0303 F9+	-10
Revenue Requirement Factor	11.15% F42-	+F34
Allowable Investment	\$ 0.2722 F11	/F12
Less Meter Cost	\$ - Inpu	ıt
TOTAL ALLOWANCE	\$ 0.27217	
<u>Cost per Customer</u>		
Annual MWhs	60,324 Inpu	ıt
Total Net Plant Distribution	\$ 12,296,843 Inpu	ıt
Total Net Plant Terminal Facilities	\$ 2,013,716 Inpu	ıt
Total per Customer	\$ 237.23 (F20)+F19)/F18
Rate of Return/Capital Structure	Capital Structure	
Rate of Return/Capital Structure Long Term Debt	Capital Structure 50% Inpu	ıt
<u>Rate of Return/Capital Structure</u> Long Term Debt Common Equity	Capital Structure 50% Inpu 50% Inpu	it it
<u>Rate of Return/Capital Structure</u> Long Term Debt Common Equity Long Term Debt Cost	Capital Structure 50% Inpu 50% Inpu 4.70% Inpu	it it
Rate of Return/Capital Structure Long Term Debt Common Equity Long Term Debt Cost Common Equity Return	Capital Structure 50% Inpu 50% Inpu 4.70% Inpu 9.40% Inpu	it it it
Rate of Return/Capital Structure Long Term Debt Common Equity Long Term Debt Cost Common Equity Return Weighted Debt Cost	Capital Structure 50% Inpu 50% Inpu 4.70% Inpu 9.40% Inpu 2.350% F27*	it it it *F25
Rate of Return/Capital Structure Long Term Debt Common Equity Long Term Debt Cost Common Equity Return Weighted Debt Cost Weighted Equity	Capital Structure 50% Inpu 50% Inpu 4.70% Inpu 9.40% Inpu 2.350% F27 ³ 4.7000% F28 ³	it it it *F25 *F26
Rate of Return/Capital StructureLong Term DebtCommon EquityLong Term Debt CostCommon Equity ReturnWeighted Debt CostWeighted EquityRate of Return before Gross Up	Capital Structure 50% Inpu 50% Inpu 4.70% Inpu 9.40% Inpu 2.350% F27 ³ 4.7000% F28 ³ 7.05% F29-	nt it it *F25 *F26 +F30
Rate of Return/Capital StructureLong Term DebtCommon EquityLong Term Debt CostCommon Equity ReturnWeighted Debt CostWeighted EquityRate of Return before Gross UpGross Up Factor	Capital Structure 50% Inpu 50% Inpu 4.70% Inpu 9.40% Inpu 2.350% F27 ³ 4.7000% F28 ³ 7.05% F29 ⁻ 1.33 Inpu	nt it it *F25 *F26 +F30 it
Rate of Return/Capital StructureLong Term DebtCommon EquityLong Term Debt CostCommon Equity ReturnWeighted Debt CostWeighted EquityRate of Return before Gross UpGross Up FactorReturn on Equity after Gross Up	Capital Structure 50% Inpu 50% Inpu 4.70% Inpu 9.40% Inpu 2.350% F27 ³ 4.7000% F28 ³ 7.05% F29- 1.33 Inpu 6.26% F30 ³	ut ut ut *F25 *F26 +F30 ut *F32
Rate of Return/Capital StructureLong Term DebtCommon EquityLong Term Debt CostCommon Equity ReturnWeighted Debt CostWeighted EquityRate of Return before Gross UpGross Up FactorReturn on Equity after Gross UpRate of Return after Gross Up	Capital Structure 50% Inpu 50% Inpu 4.70% Inpu 9.40% Inpu 2.350% F27 ³ 4.7000% F28 ³ 7.05% F29- 1.33 Inpu 6.26% F30 ³ 8.615% F29-	ut ut ut *F25 *F26 +F30 ut *F32 +F33
Rate of Return/Capital StructureLong Term DebtCommon EquityLong Term Debt CostCommon Equity ReturnWeighted Debt CostWeighted EquityRate of Return before Gross UpGross Up FactorReturn on Equity after Gross UpRate of Return after Gross Up	Capital Structure 50% Input 50% Input 50% Input 4.70% Input 9.40% Input 2.350% F27* 4.700% F28* 7.05% F29* 1.33 Input 6.26% F30* 8.615% F29*	ut it it *F25 *F26 +F30 it *F32 +F33
Rate of Return/Capital StructureLong Term DebtCommon EquityLong Term Debt CostCommon Equity ReturnWeighted Debt CostWeighted EquityRate of Return before Gross UpGross Up FactorReturn on Equity after Gross UpRate of Return after Gross UpDepreciation	Capital Structure 50% Input 50% Input 50% Input 4.70% Input 9.40% Input 2.350% F27* 4.7000% F28* 7.05% F29* 1.33 Input 6.26% F30* 8.615% F29*	ut ut t *F25 *F26 +F30 ut *F32 +F33
Rate of Return/Capital StructureLong Term DebtCommon EquityLong Term Debt CostCommon Equity ReturnWeighted Debt CostWeighted EquityRate of Return before Gross UpGross Up FactorReturn on Equity after Gross UpRate of Return after Gross Up	Capital Structure 50% Input 50% Input 100 4.70% Input 100 9.40% Input 2.350% F27* 4.7000% F28* 7.05% F29* 1.33 Input 6.26% F30* 8.615% F29* 7.05% F29* 1.33 Input 6.26% F30* 2.66% Input 7.05% F29*	ut ut ut *F25 *F26 +F30 ut *F32 +F33
Rate of Return/Capital StructureLong Term DebtCommon EquityLong Term Debt CostCommon Equity ReturnWeighted Debt CostWeighted EquityRate of Return before Gross UpGross Up FactorReturn on Equity after Gross UpRate of Return after Gross UpRate of Return after Gross UpRate for DistributionRate for Terminal Facilities	Capital Structure 50% Input50% 50% Input50% Input50% 4.70% Input50% Input50% 9.40% Input50% F27% 4.7000% F28% 7.05% F29% 1.33 Input6.26% F30% 8.615% F29% 7.05% F29% 1.33 Input6.26% F30% 2.66% Input5.26% Input6.26% F30% 2.66% Input6.26% F30% F29%	ut ut *F25 *F26 +F30 ut *F32 +F33 ut ut
Rate of Return/Capital StructureLong Term DebtCommon EquityLong Term Debt CostCommon Equity ReturnWeighted Debt CostWeighted EquityRate of Return before Gross UpGross Up FactorReturn on Equity after Gross UpRate of Return after Gross UpRate for DistributionRate for Terminal FacilitiesDistribution Depreciation Expense	Capital Structure 50% Input 50% Input 50% Input 50% Input 4.70% Input 9.40% Input 2.350% F27* 4.7000% F28* 7.05% F29* 1.33 Input 6.26% F30* 8.615% F29* 2.666% Input 2.16% Input \$ 8.35	ut ut ut *F25 *F26 +F30 ut *F32 +F33 ut
Rate of Return/Capital StructureLong Term DebtCommon EquityLong Term Debt CostCommon Equity ReturnWeighted Debt CostWeighted EquityRate of Return before Gross UpGross Up FactorReturn on Equity after Gross UpRate of Return after Gross UpRate for Terminal FacilitiesDistribution Depreciation ExpenseTerminal Fac. Depreciation Expense	Capital Structure 50% Inpu 50% Inpu 4.70% Inpu 9.40% Inpu 2.350% F27 ³ 4.7000% F28 ³ 7.05% F29- 1.33 Inpu 6.26% F30 ³ 8.615% F29- 2.66% Inpu 2.16% Inpu \$ 8.35 \$ 1.55	ut it it *F25 *F26 +F30 it *F32 +F33
Rate of Return/Capital StructureLong Term DebtCommon EquityLong Term Debt CostCommon Equity ReturnWeighted Debt CostWeighted EquityRate of Return before Gross UpGross Up FactorReturn on Equity after Gross UpRate of Return after Gross UpRate for DistributionRate for DistributionRate for Terminal FacilitiesDistribution Depreciation ExpenseTerminal Fac. DepreciationTotal Annual Depreciation	Capital Structure 50% Inpu 50% Inpu 4.70% Inpu 9.40% Inpu 2.350% F23° 4.7000% F28° 7.05% F29° 1.33 Inpu 6.26% F30° 8.615% F29° 2.66% Inpu 2.16% Inpu \$ 8.35 \$ 1.55 9.90 F39°	ut ut t *F25 *F26 +F30 ut *F32 +F33 ut +F33

(Schedule 31/32)							
Annual MWhs	60,324						
Rate of Return	8.615%						
	Distribution	Terminal					
AVU-E-21-01 2021 Cost of Service St	Plant	Facilities	Total				
Net Plant	12,296,843	2,013,716	14,310,559				
Return on Net Plant	1,059,372	173,481	1,232,853				
Depreciation Expense	503,475	93,659	597,134				
Total	1,562,847	267,140	1,829,987				
	Distribution	Terminal					
Per Customer Expenses	Plant	Facilities	Total				
Net Plant	0.2038	0.0334	0.2372				
Return on Net Plant	0.0176	0.0029	0.0204				
Depreciation Expense	0.0083	0.0016	0.0099				
Total	0.0259	0.0044	0.0303				
Allowable Investment	\$0.2324	\$0.0397	\$0.2722				
Less: Meter Cost	0.00000	0.00000	0.00000				
Allowable Investment	\$0.23244	\$0.03973	\$0.27217				

*From AVU-E-21-01 Cost of Service (Knox)

	Total	Schedule 001	Schedule 011/012	Schedule 021/022	Schedule 031/032	Allocator	Source	
Number of Customers	134,343	109,816	22,031	1,060	1,436	C01	Assign (BF38:BM38)	
Annual Consumption (MWhs)	2,243,713	1,175,515	386,398	621,476	60,324	E01	Assign (BF11:BM11)	
NCP Demand (kW)	461,824	247,308	73,439	121,408	19,669	D04	Assign (BF24:BM24) **Not L	Jsed**

Cost of Capital						
Capital	Capital	Component	Weighted			
Component	Structure	Cost	Cost			
Long Term Debt	50.000%	4.70%	2.35%			
Preferred Equity	0.000%	0.00%	0.00%			
Common Equity	50.000%	9.40%	4.70%			
Total	100.00%		7.05%			

Grossed-up Rate of Return				
Tax Gross-up Factor		1.333		
Weighted ROE * Tax Gross-up	1.333 * 4.70%	6.26%		
Long Term Debt Preferred Equity * Tax Gross-up	1.333 * 0.000%	2.35% 0.00%		
Grossed-up Rate of Return		8.61%		

Final approved conversion factor

Plant in Service

Account							
		Schedule 001	Schedule 011/012	Schedule 021/022	Schedule 031/032		
361	Structures & Improvements	3,527,044	1,047,368	1,731,491	280,519	6,586,422	Assign (Q941:Y1050)
362	Station Equipment	24,556,663	7,292,184	12,055,321	1,953,084	45,857,252	
364	Poles, Towers & Fixtures	84,943,744	25,224,333	41,677,427	6,755,898	158,601,402	
365	OH Conductors & Devices	57,015,128	16,930,835	27,974,225	4,534,629	106,454,817	
366	UG Conduit	24,971,693	7,415,429	11,980,023	1,986,093	46,353,238	
367	UG Conductors & Devices	42,601,717	12,650,724	20,495,917	3,388,276	79,136,634	
	Subtotals	237,615,989	70,560,873	115,914,404	18,898,499	442,989,765	
368	Line Transformers	46,453,550	13,794,539	20,927,393	3,694,627	84,870,109	30M too much

369	Services	49,375,606	9,905,815	465,734	645,845	60,393,000
370	Meters					0
	Subtotals	95,829,156	23,700,354	21,393,127	4,340,472	145,263,109
	Totals	333,445,145	94,261,227	137,307,531	23,238,971	588,252,874

Accumulated Depreciation

		Schedule 001	Schedule 011/012	Schedule 021/022	Schedule 031/032		
361	Structures & Improvements	1,022,500	303,635	501,964	81,323	1,909,422	Assign (Q1227:Y1325)
362	Station Equipment	7,761,220	2,304,721	3,810,127	617,279	14,493,347	
364	Poles, Towers & Fixtures	23,654,093	7,024,163	11,605,819	1,881,300	44,165,375	
365	OH Conductors & Devices	19,875,893	5,902,214	9,752,021	1,580,805	37,110,933	
366	UG Conduit	9,043,755	2,685,574	4,338,688	719,284	16,787,301	
367	UG Conductors & Devices	21,646,968	6,428,140	10,414,473	1,721,665	40,211,246	
	Subtotals	83,004,429	24,648,447	40,423,092	6,601,656	154,677,624	
368	Line Transformers	25,111,718	7,457,010	11,312,866	1,997,230	45,878,824	
369	Services	25,192,653	5,054,192	237,629	329,526	30,814,000	
370	Meters					0	
	Subtotals	50,304,371	12,511,202	11,550,495	2,326,756	76,692,824	
	Totals	133,308,800	37,159,649	51,973,587	8,928,412	231,370,448	

Net Plant

Account

Account

		Schedule 001	Schedule 011/012	Schedule 021/022	Schedule 031/032	
361	Structures & Improvements	2,504,544	743,733	1,229,527	199,196	4,677,000
362	Station Equipment	16,795,443	4,987,463	8,245,194	1,335,805	31,363,905
364	Poles, Towers & Fixtures	61,289,651	18,200,170	30,071,608	4,874,598	114,436,027
365	OH Conductors & Devices	37,139,235	11,028,621	18,222,204	2,953,824	69,343,884
366	UG Conduit	15,927,938	4,729,855	7,641,335	1,266,809	29,565,937
367	UG Conductors & Devices	20,954,749	6,222,584	10,081,444	1,666,611	38,925,388
	Subtotals	154,611,560	45,912,426	75,491,312	12,296,843	288,312,141
368	Line Transformers	21,341,832	6,337,529	9,614,527	1,697,397	38,991,285
369	Services	24,182,953	4,851,623	228,105	316,319	29,579,000
370	Meters					0
	Subtotals	45,524,785	11,189,152	9,842,632	2,013,716	68,570,285
	Totals	200,136,345	57,101,578	85,333,944	14,310,559	356,882,426

Depreciation Expense

		Schedule 001	Schedule 011/012	Schedule 021/022	Schedule 031/032		
361	Structures & Improvements	58,429	17,351	28,684	4,647	109,111	Assign (Q555:Y653)
362	Station Equipment	614,618	182,513	301,727	48,883	1,147,741	
364	Poles, Towers & Fixtures	2,103,882	624,755	1,032,264	167,330	3,928,231	
365	OH Conductors & Devices	1,437,766	426,949	705,434	114,351	2,684,500	
366	UG Conduit	561,624	166,776	269,436	44,668	1,042,504	
367	UG Conductors & Devices	1,554,003	461,467	747,639	123,596	2,886,705	
	Subtotals	6,330,322	1,879,811	3,085,184	503,475	11,798,792	
368	Line Transformers	997,287	296,148	449,279	79,318	1,822,032	
369	Services	1,096,364	219,954	10,341	14,341	1,341,000	
370	Meters						
	Subtotals	2,093,651	516,102	459,620	93,659		
	Totals	8,423,973	2,395,913	3,544,804	597,134		

Total Distribution Plant Depreciation Rates by Account

Account

					Test Year	Effective	Weighted	Distribution	Term Fac
Account	Account	Plant in	Accumulated	Net	Depreciation	Depreciation	Depreciation	Weighted	Weighted
Number	Description	Service	Depreciation	Plant	Expense	Rate	Rate	Rate	Rate
360	Land & Land Rights	\$4,838,000	\$277,000	\$4,561,000	\$35,000	0.72%	0.01%	0.00%	
361	Structures & Improvements	\$7,606,000	\$2,205,000	\$5,401,000	\$126,000	1.66%	0.02%	0.02%	
362	Station Equipment	\$51,621,000	\$16,315,000	\$35,306,000	\$1,292,000	2.50%	0.23%	0.26%	
364	Poles, Towers & Fixtures	\$168,928,000	\$47,041,000	\$121,887,000	\$4,184,000	2.48%	0.79%	0.83%	
365	OH Conductors & Devices	\$112,304,000	\$39,150,000	\$73,154,000	\$2,832,000	2.52%	0.49%	0.57%	
366	UG Conduit	\$47,976,000	\$17,375,000	\$30,601,000	\$1,079,000	2.25%	0.18%	0.19%	
367	UG Conductors & Devices	\$82,407,000	\$41,873,000	\$40,534,000	\$3,006,000	3.65%	0.39%	0.87%	
368	Line Transformers	\$85,381,000	\$46,155,000	\$39,226,000	\$1,833,000	2.15%	0.22%		1.24%
369	Services	\$60,393,000	\$30,814,000	\$29,579,000	\$1,341,000	2.22%	0.17%		0.94%
370	Meters			\$0	\$0	#DIV/0!	#DIV/0!		#DIV/0!
Totals		\$621,454,000	\$241,205,000	\$380,249,000	\$15,728,000	2.5308%	2.5308%	2.7373%	#DIV/0!