



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

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 IDAHO PUBLIC
 UTILITIES COMMISSION

March 1, 2023

CASE NO. AVU-E-23-03

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 51O	canceling	Sup. Twenty-Third Revision Sheet 51O

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

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

9

10 BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

11

12

13 IN THE MATTER OF THE ELECTRIC)
14 LINE EXTENSION SCHEDULE 51) CASE NO. AVU-E-23- 03
15 ANNUAL RATE ADJUSTMENT FILING) APPLICATION OF AVISTA
16 OF AVISTA CORPORATION) CORPORATION
17
18

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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 Ehrbar
13 Director of Regulatory Affairs
14 Avista Utilities
15 P.O. 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

22 **II. BACKGROUND**

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

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

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III. CONSTRUCTION ALLOWANCES

In this filing, the Company has updated the allowances applicable to new residential, commercial and industrial customer’s services. For purposes of calculating the revised allowances, the Company is continuing to utilize an embedded cost methodology approach that is designed to ensure that investment in distribution/terminal facilities for each new customer will be similar to the embedded costs of the same facilities reflected in base rates. Any costs in excess of the allowance would be paid by the new customer as a Contribution in Aid of Construction. The Company utilized its Cost of Service study from its most recently concluded general rate case filing (AVU-E-21-01), updated for the base rates approved in the Settlement Agreement and approved in Order No. 35156 effective September 1, 2022, as the basis of the embedded cost calculation. Below is a summary of the proposed allowance changes:

<u>Service Schedule</u>	<u>Existing</u>	<u>Proposed</u>
Schedule 1 Individual Customer (per unit)	\$ 2,065	\$ 2,095
Schedule 1 Duplex (per unit)	\$ 1,650	\$ 1,675
Schedule 1 Multiplex (per unit)	\$ 1,240	\$ 1,260
Schedule 11/12 (per kWh)	\$ 0.16674	\$ 0.16986
Schedule 21/22 (per kWh)	\$ 0.15360	\$ 0.15731
Schedule 31/32 (per kWh)	\$ 0.26623	\$ 0.27217

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

IV. AVERAGE COSTS

The Distribution Engineering Department at Avista is primarily tasked with the development and maintenance of the Company’s Construction & Material Standards.

1 Periodically, Distribution Engineering will update the Construction & Material Standards
 2 in order to comply with the National Electric Safety Code (“NESC”). These Construction
 3 & Material Standards are reflective of the NESC’s most recent code revisions. The
 4 standard designs in this filing have not changed and are consistent with those reflected in
 5 this filing.

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

	<u>Present</u>	<u>Proposed</u>	<u>% Change</u>
9 <u>Overhead Primary Circuit:</u>			
Fixed Cost	\$ 4,521	\$ 4,875	7.8%
10 Variable Cost	\$ 8.75	\$ 9.63	10.1%
11 <u>Underground Primary Circuit</u>			
Fixed Costs	\$ 1,958	\$ 2,232	14.0%
12 Variable Costs	\$ 11.15	\$ 13.07	17.2%
13 <u>Underground Secondary Circuit</u>			
Fixed Costs	\$ 392	\$ 600	53.0%
14 Variable Costs	\$ 11.55	\$ 14.38	24.5%
15 <u>Overhead Secondary Circuit</u>			
Fixed Costs	\$ 1,843	\$ 1,976	7.2%
16 Overhead Service Circuit	\$ 3.96	\$ 4.04	2.0%
17 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 primary drivers of the increase in costs above are related to a significant
 21 increase in materials costs, increased labor costs and an increase in transportation cost
 22 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.

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

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

1 Material Standards and average 2022 construction costs, are detailed below:

	<u>Present</u>	<u>Proposed</u>
2 <u>Residential Developments</u>		
3 Total Cost per Lot	\$ 2,070	\$ 2,947
4 Less: Service Cost	\$ 458	\$ 572
5 Developer Responsibility	<u>\$ 1,612</u>	<u>\$ 2,375</u>
6 Developer Refundable Payment	\$ 1,612	\$ 2,095
7 Builder Non-Refundable Payment	\$ 5	\$ 852
8 Allowance	\$ 2,065	\$ 2,095

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

10 In conformance with RP 125, this Application will be brought to the attention of
11 the Company's affected customers. Consistent with past practice, during the week of
12 March 6, 2023, the Company will send a letter to those developers and builders that may
13 be affected by the proposed changes to inform them of the Company's request.

14 **VI. REQUEST FOR RELIEF**

15 The Company requests that the Commission issue an order approving the update in
16 costs to Schedule 51 to become effective May 1, 2023. The Company requests that the
17 matter be processed under the Commission's Modified Procedure rules through the use of
18 written comments.

19 Dated at Spokane, Washington this 1st day of March 2023.

20 AVISTA CORPORATION

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

IDAHO

Avista 2023 Schedule 51 Filing

Proposed Tariff Sheets

AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 - continued

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

- 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 Avista Utilities
By

Patrick Ehrbar, Director of Regulatory Affairs



AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 - continued

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

EXAMPLE:

1. First Customer pays \$13,070 for 1,000 feet of primary underground circuit (\$13.07 per foot).
2. Second Customer takes service within five years using 600 feet of the original extension.
3. Both Customers share the first 600 feet equally:
 $600 \text{ ft} \times \$13.07/\text{ft} \times \frac{1}{2} = \$3,921$.
4. The Second Customer's payment of \$3,921, will be refunded to the First Customer to reduce his investment in the 600 feet to \$3,921. The First Customer's investment in the remaining 400 feet remains at \$5,228. ($\$13,070 - \$3,921 - \$3,921 = \$5,228$)

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

Issued March 1, 2023

Effective May 1, 2023

Issued by Avista Utilities
By

Patrick Ehrbar, Director of Regulatory Affairs



AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 - continued

4. RULES AND CHARGES FOR UNDEVELOPED RESIDENTIAL LOTS

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

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

- 1) "Basic 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: \$2,375 per Lot

Issued March 1, 2023

Effective May 1, 2023

Issued by Avista Utilities
By

Patrick Ehrbar, Director of Regulatory Affairs



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.

- 2) "Cost Reductions, "Customer-Requested Costs, and "Share of Previous Extension" are described under Rules for Individual Customers.
 - 3) "Extension to development" is the line extension between the Company's existing energized electric facilities and the boundary of the development. The Rules for Individual Customers apply to the extension to the development.
- c. In lieu of a cash payment of the Basic 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 \$2,375 per lot upon execution of a written agreement with the Developer. The agreement shall prescribe the requirements for such a credit instrument and shall permit the face amount of the instrument to be reduced annually as new customers are connected within the Development. The Developer will provide ditching within the Development.
- d. Prior to the installation of the Service Circuit to each single-family residence in a development, the home builder will be required to make a non-refundable cash payment to the Company of \$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 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 from the start of construction after the extension is completed. The Company will make a reasonable attempt to inform the bearer of the certificate when a refund is due. The Company will pay the refund to the bearer of the Extension Certificate when it is presented to the Company for payment and the connection of the permanent Customer has been verified.

Issued March 1, 2023

Effective May 1, 2023

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Patrick Ehrbar, Director of Regulatory Affairs



AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 - continued

For Developers who have made a cash payment to the Company for the Basic 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 Avista Utilities
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Patrick Ehrbar, Director of Regulatory Affairs



AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 – continued

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

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

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

ALLOWANCE BY SERVICE SCHEDULE

- Schedule 11 or 12: \$0.16986 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 Avista Utilities
By

Patrick Ehrbar, Director of Regulatory Affairs



AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 - continued

Single-Phase

Overhead Primary Circuit:

Fixed Costs:	\$4,875 per Customer
Variable Costs:	\$9.63 per foot

Underground Primary Circuit:

Fixed Costs:	\$2,232 per Customer
Variable Costs:	\$13.07 per foot

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

Single Phase Underground Secondary Circuit:

Fixed Costs:	\$600 per customer
Variable Costs:	\$14.38 per foot

Single Phase Overhead Secondary Circuit:

Fixed Costs:	\$1,976 per customer
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Issued March 1, 2023

Effective May 1, 2023

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Patrick Ehrbar, Director of Regulatory Affairs



AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 - continued

- h. "Service Circuit" is the electrical facility between the Company's Transformer, connectors, or handhole and the Point of Delivery for a single Customer or building. The Service Circuit is single phase*, is operated at less than 600 volts to ground and may include conductors, connectors, conduit, and ditch. The Basic 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.

Single Phase Overhead Service Circuit:

Variable Costs: \$4.04 per foot

Single Phase Underground Service Circuit:

Variable Costs: \$11.41 per foot

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

Single Phase Overhead Transformer Costs: \$3,615 per Customer

Single Phase Padmount Transformer Costs: \$7,598 per Customer

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

Issued March 1, 2023

Effective May 1, 2023

Issued by Avista Utilities
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Patrick Ehrbar, Director of Regulatory Affairs



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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 unit
Schedule 1 duplex	\$1,650 per unit
Schedule 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

Issued by Avista Utilities
By

Patrick Ehrbar, Director of Regulatory Affairs

AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 - continued

When two or more Customers apply concurrently for service from the same Line Extension, each will receive an Allowance up to their proportion of the Basic 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	<u>\$2,095</u> per unit
Schedule 1 duplex	<u>\$1,675</u> per unit
Schedule 1 multiplex	<u>\$1,260</u> per unit

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

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

A mobile home will not qualify for an Allowance until it has permanent connections to both water service and either a sewer or septic system. If such connections are made within five years after the completion of the line extension, the Company will, at that time, refund the Basic 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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Effective May 1, 2023

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Patrick Ehrbar, Director of Regulatory Affairs

AVISTA CORPORATION
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SCHEDULE 51 - continued

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

EXAMPLE:

1. First Customer pays \$11,150 for 1,000 feet of primary underground circuit (\$11.15 per foot).
2. Second Customer takes service within five years using 600 feet of the original extension.
3. Both Customers share the first 600 feet equally:
 $600 \text{ ft} \times \$11.15/\text{ft} \times \frac{1}{2} = \$3,345$.
4. 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.

Issued June 15, 2022

Effective June 15, 2022

Issued by Avista Utilities
By

Patrick Ehrbar, Director of Regulatory Affairs



AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 - continued

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

EXAMPLE:

1. First Customer pays \$13,070 for 1,000 feet of primary underground circuit (\$13.07 per foot).
2. Second Customer takes service within five years using 600 feet of the original extension.
3. Both Customers share the first 600 feet equally:
 $600 \text{ ft} \times \$13.07/\text{ft} \times \frac{1}{2} = \$3,921$.
4. The Second Customer's payment of \$3,921, will be refunded to the First Customer to reduce his investment in the 600 feet to \$3,921. The First Customer's investment in the remaining 400 feet remains at \$5,228. ($\$13,070 - \$3,921 - \$3,921 = \$5,228$)

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

Issued March 1, 2023

Effective May 1, 2023

Issued by Avista Utilities
By

Patrick Ehrbar, Director of Regulatory Affairs



AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 - continued

4. RULES AND CHARGES FOR UNDEVELOPED RESIDENTIAL LOTS

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

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

- 1) "Basic 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

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By

Patrick Ehrbar, Director of Regulatory Affairs



AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 - continued

4. RULES AND CHARGES FOR UNDEVELOPED RESIDENTIAL LOTS

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

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

- 1) "Basic 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: \$2,375 per Lot

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By

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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.

- 2) "Cost Reductions, "Customer-Requested Costs, and "Share of Previous Extension" are described under Rules for Individual Customers.
 - 3) "Extension to development" is the line extension between the Company's existing energized electric facilities and the boundary of the development. The Rules for Individual Customers apply to the extension to the development.
- c. In lieu of a cash payment of the Basic 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.
- 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 \$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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AVISTA CORPORATION
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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.

- 2) "Cost Reductions, "Customer-Requested Costs, and "Share of Previous Extension" are described under Rules for Individual Customers.
 - 3) "Extension to development" is the line extension between the Company's existing energized electric facilities and the boundary of the development. The Rules for Individual Customers apply to the extension to the development.
- c. In lieu of a cash payment of the Basic 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 \$2,375 per lot upon execution of a written agreement with the Developer. The agreement shall prescribe the requirements for such a credit instrument and shall permit the face amount of the instrument to be reduced annually as new customers are connected within the Development. The Developer will provide ditching within the Development.
- d. Prior to the installation of the Service Circuit to each single-family residence in a development, the home builder will be required to make a non-refundable cash payment to the Company of \$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 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 from the start of construction 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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By

Patrick Ehrbar, Director of Regulatory Affairs



AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 - continued

For Developers who have made a cash payment to the Company for the Basic 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.

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AVISTA CORPORATION
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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.

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AVISTA CORPORATION
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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.

Issued June 15, 2022

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Issued by Avista Utilities
By

Patrick Ehrbar, Director of Regulatory Affairs

AVISTA CORPORATION
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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.

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Patrick Ehrbar, Director of Regulatory Affairs

AVISTA CORPORATION
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SCHEDULE 51 - continued

Single-Phase
Overhead Primary Circuit:

Fixed Costs: \$4,521 per Customer
Variable Costs: \$8.75 per foot

Underground Primary Circuit:

Fixed Costs: \$1,958 per Customer
Variable Costs: \$11.15 per foot

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

Single Phase Underground Secondary Circuit:

Fixed Costs: \$392 per customer
Variable Costs: \$11.55 per foot

Single Phase Overhead Secondary Circuit:

Fixed Costs: \$1,843 per customer

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AVISTA CORPORATION
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SCHEDULE 51 - continued

Single-Phase
Overhead Primary Circuit:

Fixed Costs: \$4,875 per Customer
Variable Costs: \$9.63 per foot

Underground Primary Circuit:

Fixed Costs: \$2,232 per Customer
Variable Costs: \$13.07 per foot

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

Single Phase Underground Secondary Circuit:

Fixed Costs: \$600 per customer
Variable Costs: \$14.38 per foot

Single Phase Overhead Secondary Circuit:

Fixed Costs: \$1,976 per customer

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AVISTA CORPORATION
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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.

Single Phase Overhead Service Circuit:

Variable Costs: \$3.96 per foot

Single Phase Underground Service Circuit:

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 Customer

Single Phase Padmount Transformer Costs: \$3,597 per Customer

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

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By

Patrick Ehrbar, Director of Regulatory Affairs



AVISTA CORPORATION
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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.

Single Phase Overhead Service Circuit:

Variable Costs: \$4.04 per foot

Single Phase Underground Service Circuit:

Variable Costs: \$11.41 per foot

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

Single Phase Overhead Transformer Costs: \$3,615 per Customer

Single Phase Padmount Transformer Costs: \$7,598 per Customer

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

Issued March 1, 2023

Effective May 1, 2023

Issued by Avista Utilities

By

Patrick Ehrbar, Director of Regulatory Affairs



IDAHO

Avista 2023 Schedule 51

Cost

Workpapers



Work Order Cost Estimate Assembly Listing

Data Source: Work Order
Data Updated Daily

Work Order 1002911858

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

Description: Development
Est Date: Jan 27, 2023 10:37:26 AM
Design Version: 1
Crew Type: URDCREW

Estimate Request	Estimate Version	Labor Hours	Contract Labor Hours	Labor Cost	Contract Labor Cost	Material Cost In	Direct Materials Cost	Service Cost	Tool Cost In	Tool Cost Out	OH Cost	Salvage Amt	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78682	1	110.37		\$0.00	\$5,494.23	\$0.00	\$27,527.69	\$0.00	\$4,554.52	\$0.00	\$9,383.99	\$0.00	\$22,876.41	\$0.00	\$69,836.84
Work Function	Work Function Desc	Original CU Name	Description	Quantity	Unit Cost	Line Cost									
I	Install	25P-13-240/120 E \ UX \ TR	PAD XFMR, 25KVA, 1 PH, 13200/7620, 240/120V, NO TAPS	1	6,316.69270897	\$6,316.69									
		50P-13-240/120 E \ UX \ TR	PAD XFMR, 50KVA, 1 PH, 13200/7620, 240/120V, NO TAPS	1	7,342.51840739	\$7,342.52									
		CBLPUSH E \ UP \ EC	CABLE PUSH 4 HRS/CABLE/CONDUIT	1	475.86100196	\$475.86									
		BC15 E \ UP \ PC	BUSH CAP 15KV	2	36.39238787	\$72.78									
		GNDUG E \ UP \ GR	GROUND-AT PAD OR VAULT	2	101.82541278	\$203.65									
		JE1 E \ UP \ EN	JNCTN ENCL 1PH 15KV 4POS	2	1,204.00185247	\$2,408.00									
		JE1-GNDSLV E \ UP \ UE	GROUND SLV 1PH JE1 & JE1-25KV	2	521.21715248	\$1,042.43									
		37.5P-20-240/120 E \ UX \ TR	PAD XFMR, 37.5KVA, 1 PH, 20780/12000, 240/120V, NO TAPS	3	4,617.24146859	\$13,851.72									
		BOXPAD E \ UX \ UE	BOX PAD - 1PH PADMOUNT TRANSF	5	884.92121142	\$4,424.61									
		GNDUG E \ UX \ GR	GROUND-AT PAD OR VAULT	5	101.82541278	\$509.13									
		HH E \ UL \ HH	HANDHOLE 13 IN X 24 IN	8	267.89315992	\$2,143.15									
		2SWEEP E \ UP \ CD	SWEEP, 2 IN, 90 DEG PVC	12	22.19569294	\$266.35									
		EB15 E \ UP \ PC	ELBW 15KV FOR #1 ALCN	12	168.65266507	\$2,023.83									
		3SWEEP E \ UV \ CD	SWEEP, 3 IN, 90 DEG PVC	16	45.12793484	\$722.05									
		BUS40 E \ UV \ SC	SEC BUS - 4 POS, 1-SCREW CONN	24	78.06604803	\$1,873.59									
		3CDTPL E \ UV \ CD	CNDT-3 INCH PVC	1,230	6.27347221	\$7,716.37									
		4/0TXUG E \ UV \ SW	CABLE #4/0 UG TRIPLEX	1,353	3.97295798	\$5,375.41									
		2CDTPL E \ UP \ CD	CNDT-2 INCH PVC	2,010	3.31797866	\$6,669.14									
		1CN15 E \ UP \ EC	CABLE UG #1SOL-#2STR W/CN 15KV	2,211	3.53268159	\$7,810.76									
Overall - Total															\$71,248.04

Development Cost Per Lot		
Total Cost	Lots	Cost/Lot
\$ 71,248	30	\$ 2,375



Work Order Cost Estimate Assembly Listing

Data Source: Work Order
Data Updated Daily

Work Order 1002911858

WO Number:	1002911858	Description:	Builder's Charge
Customer Name:		Est Date:	Jan 27, 2023 4:45:05 AM
Work Zone:	SMALLJOB	Design Version:	2
Service Address:		Crew Type:	URDCREW

Estimate Request	Estimate Version	Labor Hours	Contract Labor Hours	Labor Cost	Contract Labor Cost	Material Cost In	Direct Materials Cost	Service Cost	Tool Cost In	Tool Cost Out	OH Cost	Salvage Amt	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc	
78682	2	2.55		\$0.00	\$126.94	\$0.00	\$201.70	\$0.00	\$0.00	\$105.24	\$0.00	\$137.77	\$0.00	\$0.00	\$0.00	\$571.65
Work Function	Work Function Desc	Original CU Name	Description	Quantity	Unit Cost	Line Cost										
I	Install	2CDTPL E \ UV \ CD	CNDT-2 INCH PVC	50	3.70568542	\$185.28										
		DD24HOE E \ UV \ DT	BACKHOE 24 IN DIRT DITCH	50	4.22268427	\$211.13										
		2/0TXUG E \ UV \ SW	CABLE 2/0 UG TRIPLEX	55	3.18602756	\$175.23										
Overall - Total						\$571.65										



Work Order Cost Estimate Assembly Listing

Data Source: Work Order
Data Updated Daily

Work Order 1002911858

WO Number: 1002911858	Description: OH Primary Fixed
Customer Name: SMALLJOB	Est Date: Jan 27, 2023 4:45:37 AM
Work Zone: SMALLJOB	Design Version: 3
Service Address:	Crew Type: OHCREW

Estimate Request	Estimate Version	Labor Hours	Contract Labor Hours	Labor Cost	Contract Labor Cost	Material Cost In	Direct Materials Cost	Service Cost	Tool Cost In	Tool Cost Out	OH Cost	Salvage Amt	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78682	3	22.05	\$0.00	\$1,090.80	\$0.00	\$2,081.93	\$0.00	\$0.00	\$463.50	\$0.00	\$1,244.47	\$0.00	\$0.00	\$0.00	\$4,880.70

Work Function	Work Function Desc	Original CU Name	Description	Quantity	Unit Cost	Line Cost
I	Install	1X E \ OH \ GA	ANCHOR PLATE 1 IN X 10 FT	1	602.56634396	\$602.57
		45PCL3 E \ OH \ PL	POLE CDR 45 FT DIRT CLS 3	1	2,185.88413933	\$2,185.88
		GND E \ OH \ GR	GROUND ROD	1	121.73789888	\$121.74
		GND-THEFT DET E \ OH \ GR	GROUND THEFT DETERRENT COVER	1	143.28977707	\$143.29
		PIVT15-25 E \ OH \ IN	INSULATOR-PIN VISE TOP 15-25KV	1	52.27505409	\$52.28
		PP E \ OH \ PI	POLE TOP PIN SINGLE 15-35KV	1	68.61688322	\$68.62
		7/16DGKIT-LIGHT E \ OH \ GA	DOWN GUY KIT 7/16 LIGHT CONSTR	2	644.38773003	\$1,288.78
		DEINPL25 E \ OH \ IN	INSULATOR DEADEND 15/25KV PE	2	24.58659749	\$49.17
		NDE E \ OH \ IN	DEADEND NEUT (8KV)	2	16.67752817	\$33.36
		NPDEHW E \ OH \ HW	HDWRE D.E. NEUT 1 WAY ON POLE	2	30.9648792	\$61.93
		PDEHW E \ OH \ HW	HDWR DE - 1 WAY ON POLE	2	52.71817681	\$105.44
		CDEA4AC E \ OH \ CL	CLAMP D.E. AUTO FOR #4 ACSR	4	40.44502001	\$161.78

Overall - Total	\$4,874.82
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Work Order Cost Estimate Assembly Listing

Data Source: Work Order
Data Updated Daily

Work Order 1002911858

WO Number: 1002911858	Description: OH Primary Variable
Customer Name: SMALLJOB	Est Date: Jan 27, 2023 4:46:06 AM
Work Zone: SMALLJOB	Design Version: 4
Service Address:	Crew Type: OHCREW

Estimate Request	Estimate Version	Labor Hours	Contract Labor Hours	Labor Cost	Contract Labor Cost	Material Cost In	Direct Materials Cost	Service Cost	Tool Cost In	Tool Cost Out	OH Cost	Salvage Amt	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc	
78682	4	16.18		\$0.00	\$800.41	\$0.00	\$1,350.39	\$0.00	\$0.00	\$340.05	\$0.00	\$880.88	\$0.00	\$0.00	\$0.00	\$3,371.73

Work Function	Work Function Desc	Original CU Name	Description	Quantity	Unit Cost	Line Cost
I	Install	1RH E \ OH \ SR	SEC RACK, 1 SPOOL - HEAVY DUTY	1	173.26673224	\$173.27
		45PCL3 E \ OH \ PL	POLE CDR 45 FT DIRT CLS 3	1	2,203.54674019	\$2,203.55
		GND E \ OH \ GR	GROUND ROD	1	122.72157769	\$122.72
		GND-THEFT DET E \ OH \ GR	GROUND THEFT DETERRENT COVER	1	144.44760154	\$144.45
		PIVT15-25 E \ OH \ IN	INSULATOR-PIN VISE TOP 15-25KV	1	52.69745224	\$52.70
		PP E \ OH \ PI	POLE TOP PIN SINGLE 15-35KV	1	77.13076877	\$77.13
		ST4 E \ OH \ CL	PRFRMD TIE WIRE-SPOOL #4 ACSR	1	7.70224771	\$7.70
		4ACSR E \ OH \ EC	CNDTR 4 ACSR	770	0.76651543	\$590.22
Overall - Total						\$3,371.73

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



Work Order Cost Estimate Assembly Listing

Data Source: Work Order
Data Updated Daily

Work Order 1002911858																
WO Number:			1002911858				Description:			OH Service						
Customer Name:							Est Date:			Jan 27, 2023 4:46:32 AM						
Work Zone:			SMALLJOB				Design Version:			5						
Service Address:							Crew Type:			OHCREW						
Estimate Request	Estimate Version	Labor Hours	Contract Labor Hours	Labor Cost	Contract Labor Cost	Material Cost In	Direct Materials Cost	Service Cost	Tool Cost In	Tool Cost Out	OH Cost	Salvage Amt	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc	
78682	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 Function	Work Function Desc	Original CU Name	Description	Quantity	Unit Cost	Line Cost										
I	Install	2TX E \ OH \ SW	CNDTR #2 TRIPLEX	66	3.67560606	\$242.59										
Overall - Total						\$242.59										

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



Work Order Cost Estimate Assembly Listing

Data Source: Work Order
Data Updated Daily

Work Order 1002911858

WO Number: 1002911858	Description: OH Transformer
Customer Name: SMALLJOB	Est Date: Jan 27, 2023 4:46:55 AM
Work Zone: SMALLJOB	Design Version: 6
Service Address:	Crew Type: OHCREW

Estimate Request	Estimate Version	Labor Hours	Contract Labor Hours	Labor Cost	Contract Labor Cost	Material Cost In	Direct Materials Cost	Service Cost	Tool Cost In	Tool Cost Out	OH Cost	Salvage Amt	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78682	6	18.72		\$0.00	\$926.10	\$0.00	\$61.62	\$0.00	\$393.30	\$0.00	\$746.09	\$0.00	\$17,608.48	\$0.00	\$19,735.59
Work Function	Work Function Desc	Original CU Name		Description				Quantity	Unit Cost	Line Cost					
I	Install	100-13-120/240 E \ OH \ TR		OH XFMR, 100KVA, 1 PH, 7620/13200, 120/240V, NO TAPS				1	7,443.35426869	\$7,443.35					
		15-13-120/240 E \ OH \ TR		OH XFMR, 15KVA, 1 PH, 7620/13200, 120/240V, NO TAPS				1	2,218.8855378	\$2,218.89					
		25-13-120/240 E \ OH \ TR		OH XFMR, 25KVA, 1 PH, 7620/13200, 120/240V, NO TAPS				1	2,366.71263235	\$2,366.71					
		37.5-13-120/240 E \ OH \ TR		OH XFMR, 37.5KVA, 1 PH, 7620/13200, 120/240V, NO TAPS				1	2,373.15043988	\$2,373.15					
		50-13-120/240 E \ OH \ TR		OH XFMR, 50KVA, 1 PH, 7620/13200, 120/240V, NO TAPS				1	2,710.26847407	\$2,710.27					
		75-13-120/240 E \ OH \ TR		OH XFMR, 75KVA, 1PH, 7620/13200, 120/240120V, NO TAPS				1	2,623.21864722	\$2,623.22					
Overall - Total														\$19,735.59	

OH Transformer	Unit Cost	% Used	% 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

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



Work Order Cost Estimate Assembly Listing

Data Source: Work Order
Data Updated Daily

Work Order 1002911858

WO Number: 1002911858	Description: OH Transformer Install
Customer Name: SMALLJOB	Est Date: Jan 27, 2023 4:47:26 AM
Work Zone: SMALLJOB	Design Version: 7
Service Address:	Crew Type: OHCREW

Estimate Request	Estimate Version	Labor Hours	Contract Labor Hours	Labor Cost	Contract Labor Cost	Material Cost In	Direct Materials Cost	Service Cost	Tool Cost In	Tool Cost Out	OH Cost	Salvage Amt	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78682	7	5.8		\$0.00	\$286.93	\$0.00	\$480.15	\$0.00	\$0.00	\$121.86	\$0.00	\$315.06	\$0.00	\$0.00	\$1,204.00

Work Function	Work Function Desc	Original CU Name	Description	Quantity	Unit Cost	Line Cost
I	Install	18FGSOB E \ OH \ LF	18 IN FIBERGLASS SO BRACKET	1	269.31329449	\$269.31
		3R E \ OH \ SR	3 SPOOL RACK	1	233.89515603	\$233.90
		CO100 E \ OH \ XD	CUTOUT POLY 15,25,35KV 100A	1	257.24539339	\$257.25
		GNDT E \ OH \ GR	GROUND-OH TRANSFORMER	1	37.4226832	\$37.42
		LA10T E \ OH \ XD	TFMR LIGHTNING ARRESTER 10KV	1	232.93351632	\$232.93
		TMHW E \ OH \ HW	TRANSF MOUNTING HRDWR 3-25KVA	1	57.76610345	\$57.77
		3/0CUWP E \ OH \ RW	CNDTR, 3/0 COPPER WP	23	5.0184284	\$115.42
Overall - Total						\$1,204.00



Work Order Cost Estimate Assembly Listing

Data Source: Work Order
Data Updated Daily

Work Order 1002911858

WO Number:	1002911858	Description:	UG Primary Fixed
Customer Name:		Est Date:	Jan 27, 2023 4:47:59 AM
Work Zone:	15MIN	Design Version:	8
Service Address:		Crew Type:	URDCREW

Estimate Request	Estimate Version	Labor Hours	Contract Labor Hours	Labor Cost	Contract Labor Cost	Material Cost In	Direct Materials Cost	Service Cost	Tool Cost In	Tool Cost Out	OH Cost	Salvage Amt	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78682	8	5.3	\$0.00	\$263.83	\$0.00	\$1,302.48	\$0.00	\$0.00	\$218.72	\$0.00	\$447.04	\$0.00	\$0.00	\$0.00	\$2,232.07

Work Function	Work Function Desc	Original CU Name	Description	Quantity	Unit Cost	Line Cost
I	Install	JE1 E \ UP \ EN	JNCTN ENCL 1PH 15KV 4POS	1	1,232.80718699	\$1,232.81
		JE1-GND SLV E \ UP \ UE	GROUND SLV 1PH JE1 & JE1-25KV	1	533.68709545	\$533.69
		2SWEEP E \ UP \ CD	SWEEP, 2 IN, 90 DEG PVC	2	22.93303967	\$45.87
		BC15 E \ UP \ EN	BUSH CAP 15KV	2	37.26306337	\$74.53
		EB15 E \ UX \ PC	ELBW 15KV FOR #1 ALCN	2	172.59175574	\$345.18
Overall - Total						\$2,232.07



Work Order Cost Estimate Assembly Listing

Data Source: Work Order
Data Updated Daily

Work Order 1002911858

WO Number:	1002911858	Description:	UG Primary Variable
Customer Name:		Est Date:	Jan 27, 2023 4:48:40 AM
Work Zone:	15MIN	Design Version:	9
Service Address:		Crew Type:	URDCREW

Estimate Request	Estimate Version	Labor Hours	Contract Labor Hours	Labor Cost	Contract Labor Cost	Material Cost In	Direct Materials Cost	Service Cost	Tool Cost In	Tool Cost Out	OH Cost	Salvage Amt	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78682	9	35.64		\$0.00	\$1,774.16	\$0.00	\$2,917.10	\$0.00	\$1,470.60	\$0.00	\$1,943.28	\$0.00	\$0.00	\$0.00	\$8,105.14

Work Function	Work Function Desc	Original CU Name	Description	Quantity	Unit Cost	Line Cost
I	Install	CBLPUSH E \ UP \ EC	CABLE PUSH 4 HRS/CABLE/CONDUIT	1	512.54797292	\$512.55
		2CDTPL E \ UP \ CD	CNDT-2 INCH PVC	620	3.57456667	\$2,216.23
		DD36HOE E \ UP \ DT	BACKHOE 36 IN DIRT DITCH	620	4.4849316	\$2,780.66
		1CN15 E \ UP \ EC	CABLE UG #1SOL-#2STR W/CN 15KV	682	3.80601627	\$2,595.70
Overall - Total						\$8,105.14

Underground Primary Variable		
Total Cost	Length (ft)	Cost/ft
\$ 8,105	620	\$ 13.07



Work Order Cost Estimate Assembly Listing

Data Source: Work Order
Data Updated Daily

Work Order 1002911858

WO Number: 1002911858	Description: UG Secondary Fixed
Customer Name:	Est Date: Jan 27, 2023 4:48:59 AM
Work Zone: 15MIN	Design Version: 10
Service Address:	Crew Type: URDCREW

Estimate Request	Estimate Version	Labor Hours	Contract Labor Hours	Labor Cost	Contract Labor Cost	Material Cost In	Direct Materials Cost	Service Cost	Tool Cost In	Tool Cost Out	OH Cost	Salvage Amt	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc	
78682	10	2.13		\$0.00	\$106.02	\$0.00	\$272.44	\$0.00	\$0.00	\$87.84	\$0.00	\$134.01	\$0.00	\$0.00	\$0.00	\$600.31

Work Function	Work Function Desc	Original CU Name	Description	Quantity	Unit Cost	Line Cost
I	Install	2SWEEP E \ UV \ CD	SWEEP, 2 IN, 90 DEG PVC	1	23.53349089	\$23.53
		3SWEEP E \ UV \ CD	SWEEP, 3 IN, 90 DEG PVC	1	47.73642462	\$47.74
		HH E \ UL \ HH	HANDHOLE 13 IN X 24 IN	1	282.41476453	\$282.41
		BUS40 E \ UV \ SC	SEC BUS - 4 POS, 1-SCREW CONN	3	82.20843999	\$246.63
Overall - Total						\$600.31



Work Order Cost Estimate Assembly Listing

Data Source: Work Order
Data Updated Daily

Work Order 1002911858

WO Number: 1002911858	Description: UG Secondary Variable
Customer Name:	Est Date: Jan 27, 2023 4:49:19 AM
Work Zone: 15MIN	Design Version: 11
Service Address:	Crew Type: URDCREW

Estimate Request	Estimate Version	Labor Hours	Contract Labor Hours	Labor Cost	Contract Labor Cost	Material Cost In	Direct Materials Cost	Service Cost	Tool Cost In	Tool Cost Out	OH Cost	Salvage Amt	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78682	11	2.1		\$0.00	\$104.53	\$0.00	\$376.05	\$0.00	\$86.68	\$0.00	\$151.64	\$0.00	\$0.00	\$0.00	\$718.90
Work Function	Work Function Desc	Original CU Name	Description	Quantity	Unit Cost	Line Cost									
I	Install	3CDTPL E \ UV \ CD	CNDT-3 INCH PVC	50	6.51655995	\$325.83									
		DD24HOE E \ UV \ DT	BACKHOE 24 IN DIRT DITCH	50	3.32240637	\$166.12									
		4/0TXUG E \ UV \ SW	CABLE #4/0 UG TRIPLEX	55	4.12639425	\$226.95									
Overall - Total						\$718.90									

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



Work Order Cost Estimate Assembly Listing

Data Source: Work Order
Data Updated Daily

Work Order 1002911858

WO Number: 1002911858	Description: UG Service
Customer Name: SMALLJOB	Est Date: Jan 27, 2023 4:49:40 AM
Work Zone: SMALLJOB	Design Version: 12
Service Address:	Crew Type: URDCREW

Estimate Request	Estimate Version	Labor Hours	Contract Labor Hours	Labor Cost	Contract Labor Cost	Material Cost In	Direct Materials Cost	Service Cost	Tool Cost In	Tool Cost Out	OH Cost	Salvage Amt	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78682	12	3.82		\$0.00	\$190.16	\$0.00	\$301.73	\$0.00	\$157.64	\$0.00	\$206.29	\$0.00	\$0.00	\$0.00	\$855.82
Work Function	Work Function Desc	Original CU Name	Description	Quantity	Unit Cost	Line Cost									
I	Install	2CDTPL E \ UV \ CD	CNDT-2 INCH PVC	75	3.72160195	\$279.12									
		DD24HOE E \ UV \ DT	BACKHOE 24 IN DIRT DITCH	75	4.20647834	\$315.49									
		2/0TXUG E \ UV \ SW	CABLE 2/0 UG TRIPLEX	82	3.18553631	\$261.21									
Overall - Total						\$855.82									

Underground Service Variable Cost		
Total	Length (ft)	Cost/ft
\$ 856	75	\$ 11.41



Work Order Cost Estimate Assembly Listing

Data Source: Work Order
Data Updated Daily

Work Order 1002911858

WO Number: 1002911858	Description: UG Transformer
Customer Name: SMALLJOB	Est Date: Jan 27, 2023 4:50:06 AM
Work Zone: SMALLJOB	Design Version: 13
Service Address:	Crew Type: URDCREW

Estimate Request	Estimate Version	Labor Hours	Contract Labor Hours	Labor Cost	Contract Labor Cost	Material Cost In	Direct Materials Cost	Service Cost	Tool Cost In	Tool Cost Out	OH Cost	Salvage Amt	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78682	13	27.66	\$0.00	\$1,376.94	\$0.00	\$38.88	\$0.00	\$0.00	\$1,141.20	\$0.00	\$1,103.24	\$0.00	\$35,874.88	\$0.00	\$39,535.14
Work Function	Work Function Desc	Original CU Name	Description	Quantity	Unit Cost	Line Cost									
I	Install	100P-13-240/120 E \ UX \ TR	PAD XFMR, 100KVA, 1 PH, 13200/7620, 240/120V, NO TAPS	1	8,320.98377884	\$8,320.98									
		15P-13-240/120-T E \ UX \ TR	PAD XFMR, 15KVA, 1 PH, 13200/7620, 240/120V, TAPS	1	6,122.45265482	\$6,122.45									
		25P-13-240/120 E \ UX \ TR	PAD XFMR, 25KVA, 1 PH, 13200/7620, 240/120V, NO TAPS	1	6,302.660124	\$6,302.66									
		37.5P-13-240/120 E \ UX \ TR	PAD XFMR, 37.5KVA, 1 PH, 13200/7620, 240/120V, NO TAPS	1	6,578.97824341	\$6,578.98									
		50P-13-240/120 E \ UX \ TR	PAD XFMR, 50KVA, 1 PH, 13200/7620, 240/120V, NO TAPS	1	7,311.82195142	\$7,311.82									
		75P-13-240/120 E \ UX \ TR	PAD XFMR, 75KVA, 1 PH, 13200/7620, 240/120V, NO TAPS	1	4,898.24324751	\$4,898.24									
Overall - Total						\$39,535.14									

UG Transformer	Unit 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		
Install	Transformer	Total
\$ 1,116	\$ 6,482	\$ 7,598



Work Order Cost Estimate Assembly Listing

Data Source: Work Order
Data Updated Daily

Work Order 1002911858

WO Number: 1002911858	Description: UG Transformer Install
Customer Name: SMALLJOB	Est Date: Jan 27, 2023 4:50:23 AM
Work Zone: SMALLJOB	Design Version: 14
Service Address:	Crew Type: URDCREW

Estimate Request	Estimate Version	Labor Hours	Contract Labor Hours	Labor Cost	Contract Labor Cost	Material Cost In	Direct Materials Cost	Service Cost	Tool Cost In	Tool Cost Out	OH Cost	Salvage Amt	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78682	14	2.5		\$0.00	\$124.45	\$0.00	\$668.06	\$0.00	\$0.00	\$103.20	\$0.00	\$220.64	\$0.00	\$0.00	\$1,116.35

Work Function	Work Function Desc	Original CU Name	Description	Quantity	Unit Cost	Line Cost
I	Install	2SWEEP E \ UP \ CD	SWEEP, 2 IN, 90 DEG PVC	1	26.23524076	\$26.24
		BC15 E \ UX \ PC	BUSH CAP 15KV	1	37.77625403	\$37.78
		BOXPAD E \ UX \ UE	BOX PAD - 1PH PADMOUNT TRANSF	1	936.00608847	\$936.01
		GNDUG E \ UX \ GR	GROUND-AT PAD OR VAULT	1	116.33241674	\$116.33
Overall - Total						\$1,116.35



Work Order Cost Estimate Assembly Listing

Data Source: Work Order
Data Updated Daily

Work Order 1002911858

WO Number:	1002911858	Description:	Secondary Pole Fixed Cost
Customer Name:		Est Date:	Jan 27, 2023 4:50:49 AM
Work Zone:	SMALLJOB	Design Version:	15
Service Address:		Crew Type:	OHCREW

Estimate Request	Estimate Version	Labor Hours	Contract Labor Hours	Labor Cost	Contract Labor Cost	Material Cost In	Direct Materials Cost	Service Cost	Tool Cost In	Tool Cost Out	OH Cost	Salvage Amt	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78682	15	10.63		\$0.00	\$525.86	\$0.00	\$684.43	\$0.00	\$223.41	\$0.00	\$541.84	\$0.00	\$0.00	\$0.00	\$1,975.54
Work Function	Work Function Desc	Original CU Name	Description	Quantity	Unit Cost	Line Cost									
I	Install	1RH E \ OH \ SR	SEC RACK, 1 SPOOL - HEAVY DUTY	1	176.37519704	\$176.38									
		35PCL4 E \ OH \ PL	POLE CDR 35 FT DIRT CLS 4	1	1,799.16480296	\$1,799.16									
Overall - Total											\$1,975.54				



Work Order Cost Estimate Assembly Listing

Data Source: Work Order
Data Updated Daily

Work Order 1002911858

WO Number: 1002911858	Description: Cost Reductions
Customer Name:	Est Date: Jan 27, 2023 10:37:26 AM
Work Zone: 30MIN	Design Version: 16
Service Address:	Crew Type: URDCREW

Estimate Request	Estimate Version	Labor Hours	Contract Labor Hours	Labor Cost	Contract Labor Cost	Material Cost In	Direct Materials Cost	Service Cost	Tool Cost In	Tool Cost Out	OH Cost	Salvage Amt	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78682	16	8.89		\$0.00	\$442.54	\$0.00	\$688.00	\$0.00	\$0.00	\$366.84	\$0.00	\$477.49	\$0.00	\$0.00	\$1,974.87

Work Function	Work Function Desc	Original CU Name	Description	Quantity	Unit Cost	Line Cost
I	Install	2CDTPL E \ US \ CD	CNDT-2 INCH PVC	100	3.68575225	\$368.58
		3CDTPL E \ US \ CD	CNDT-3 INCH PVC	100	6.87745068	\$687.75
		DD24HOE E \ US \ DT	BACKHOE 24 IN DIRT DITCH	100	3.99845956	\$399.85
		DD36HOE E \ UP \ DT	BACKHOE 36 IN DIRT DITCH	100	5.18703751	\$518.70
Overall - Total						\$1,974.87

Allowable Investment by Customer Class

RESIDENTIAL (SCHEDULE 1)			
	Distribution	Terminal Facilities	Total
Allowable Investment per Customer	\$1,605	\$490	\$2,095
GENERAL SERVICE (SCHEDULE 11-12)*			
	Distribution	Terminal Facilities	Total
Allowable Investment per kWh	\$0.13549	\$0.03437	\$0.16986
LARGE GENERAL SERVICE (SCHEDULE 21-22)*			
	Distribution	Terminal Facilities	Total
Allowable Investment per kWh	\$0.13843	\$0.01888	\$0.15731
PUMPING SERVICE (SCHEDULE 31)			
	Distribution	Terminal 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**

Summary

Total Cost per Customer (C18)	\$ 1,822.47	C21
Return on Common Equity (C4*C27)	\$ 114.18	C6*C33
Debt Costs (C4*E22)	\$ 42.83	C6*C29
Subtotal	\$ 157.01	C7+C8
Depreciation Expense	\$ 76.71	C41
Total Revenue Requirement	\$ 233.72	C9+C10
Revenue Requirement Factor	11.15%	C34+C42
Allowable Investment	\$ 2,096.89	C11/C12
Less Meter Cost	\$ -	Input
TOTAL ALLOWANCE	\$ 2,096.89	

Cost per Customer

Number of Customers	109,816	Input
Total Net Plant Distribution	\$ 154,611,560	Input
Total Net Plant Terminal Facilities	\$ 45,524,785	Input
Total per Customer	\$ 1,822.47	(C19+C20)/C18

Rate of Return/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
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

Apartment		
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

Residential (Schedule 1)			
# Customers	109,816		
Rate of Return	8.615%		
AVU-E-21-01 2021 Cost of Service Study	Distribution Plant	Terminal Facilities	Total
Net Plant	154,611,560	45,524,785	200,136,345
Return on Net Plant	13,319,767	3,921,955	17,241,721
Depreciation Expense	6,330,322	2,093,651	8,423,973
Total	19,650,089	6,015,606	25,665,694
Per Customer Expenses	Distribution Plant	Terminal Facilities	Total
Net Plant	1407.91	414.56	1822.47
Return on Net Plant	121.29	35.71	157.01
Depreciation Expense	57.64	19.07	76.71
Total	178.94	54.78	233.72
Allowable Investment	\$1,605.41	\$491.48	\$2,096.89
Rounded to nearest \$5 increment	(\$0.41)	(\$1.48)	(\$1.89)
Allowable Investment	\$1,605.00	\$490.00	\$2,095.00

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**

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 MWs		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

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%	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
Weighted Average Depreciation Rate		2.53%	Input

(Schedule 11/12)			
Annual MWs		386,398	
Rate of Return		8.615%	
AVU-E-21-01 2021 Cost of Service S	Distribution Plant	Terminal Facilities	Total
Net Plant	45,912,426	11,189,152	57,101,578
Return on Net Plant	3,955,350	963,944	4,919,294
Depreciation Expense	1,879,811	516,102	2,395,913
Total	5,835,161	1,480,046	7,315,207
Per Customer Expenses	Distribution Plant	Terminal Facilities	Total
Net Plant	0.1188	0.0290	0.1478
Return on Net Plant	0.0102	0.0025	0.0127
Depreciation Expense	0.0049	0.0013	0.0062
Total	0.0151	0.0038	0.0189
Allowable Investment	\$0.1355	\$0.0344	\$0.1699
Less: Meter Cost	0.00000	0.00000	0.00000
Allowable Investment	\$0.13549	\$0.03437	\$0.16986

Calculation of Allowance - Schedule 51
Schedule 021/022

Cents 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 per Customer

Annual MWs		621,476	Input
Total Net Plant Distribution	\$	75,491,312	Input
Total Net Plant Terminal Facilities	\$	9,842,632	Input
Total per Customer	\$	137.31	(F20+F19)/F18

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%	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%	Input
Distribution Depreciation Expense	\$	4.96	
Terminal Fac. Depreciation Expense	\$	0.74	
Total Annual Depreciation		5.70	F39+F40
Weighted Average Depreciation Rate		2.53%	Input

(Schedule 21/22)			
Annual MWs		621,476	
Rate of Return		8.615%	
AVU-E-21-01 2021 Cost of Service St	Distribution Plant	Terminal 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
Per Customer Expenses	Distribution Plant	Terminal 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
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*F29
Subtotal	\$	0.0204	F7+F8
Depreciation Expense	\$	0.0099	F41/1000
Total Revenue Requirement	\$	0.0303	F9+F10
Revenue Requirement Factor		11.15%	F42+F34
Allowable Investment	\$	0.2722	F11/F12
Less Meter Cost	\$	-	Input
TOTAL ALLOWANCE	\$	0.27217	

Cost per Customer

Annual MWs		60,324	Input
Total Net Plant Distribution	\$	12,296,843	Input
Total Net Plant Terminal Facilities	\$	2,013,716	Input
Total per Customer	\$	237.23	(F20+F19)/F18

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%	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		2.16%	Input
Distribution Depreciation Expense	\$	8.35	
Terminal Fac. Depreciation Expense	\$	1.55	
Total Annual Depreciation		9.90	F39+F40
Weighted Average Depreciation Rate		2.53%	Input

(Schedule 31/32)			
Annual MWs	60,324		
Rate of Return	8.615%		
AVU-E-21-01 2021 Cost of Service St	Distribution Plant	Terminal 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
Per Customer Expenses	Distribution Plant	Terminal 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 Used**

Cost of Capital			
Capital Component	Capital Structure	Component Cost	Weighted 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			2.35%
Preferred Equity * Tax Gross-up		1.333 * 0.000%	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

Account		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		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

Account

		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 Number	Account Description	Plant in Service	Accumulated Depreciation	Net Plant	Test Year Depreciation Expense	Effective Depreciation Rate	Weighted Depreciation Rate	Distribution Weighted Rate	Term Fac Weighted Rate
360	Land & Land Rights	\$4,838,000	\$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!