



Avista Corp.

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

March 29, 2024

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

Case No. AVU-E-24-__

RECEIVED

Friday, March 29, 2024 9:26 AM

IDAHO PUBLIC
UTILITIES COMMISSION

CASE NO. AVU-E-24-05

I.P.U.C. No. 28 – Electric Service

Dear Commission Secretary:

In accordance with Case No. GNR-U-20-01, Order No. 35375, which suspends the requirement to file physical copies, the Company has attached for electronic filing with the Commission the following revised tariff sheet:

Tenth Revision Sheet 51B	canceling	Ninth Revision Sheet 51B
Twenty-Sixth Revision Sheet 51E	canceling	Twenty-Fifth Revision Sheet 51E
Twenty-Fifth Revision Sheet 51F	canceling	Twenty-Fourth Revision Sheet 51F
Twenty-Sixth Revision Sheet 51G	canceling	Twenty-Fifth Revision Sheet 51G
Twenty-Fourth Revision Sheet 51H	canceling	Twenty-Third Revision Sheet 51H
Eleventh Revision Sheet 51J	canceling	Tenth Revision Sheet 51J
Twenty-Fifth Revision Sheet 51N	canceling	Twenty-Fourth Revision Sheet 51N
Twenty-Fifth Revision Sheet 51O	canceling	Twenty-Fourth Revision Sheet 51O

The Company requests that the proposed tariff sheets be made effective May 15, 2024. 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 April, 8 2024. 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
9 EMAIL: DAVID.MEYER@AVISTACORP.COM
10

11 BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
12
13

14	IN THE MATTER OF THE ELECTRIC)	
15	LINE EXTENSION SCHEDULE 51)	CASE NO. AVU-E-24-__
16	ANNUAL RATE ADJUSTMENT FILING)	APPLICATION OF AVISTA
17	OF AVISTA CORPORATION)	CORPORATION
18			
19			

20 **I. INTRODUCTION**

21 In accordance with Idaho Code §61-502 and RP 052, Avista Corporation, doing
22 business as Avista Utilities (hereinafter “Avista” or “Company”), at 1411 East Mission
23 Avenue, Spokane, Washington, respectfully makes application to the Idaho Public Utilities
24 Commission (“Commission”) for an order approving the update in costs and administrative
25 changes to the Company’s Electric Line Extension Schedule 51. The Company has
26 requested a May 15, 2024 effective date.

27 The Company requests that this filing be processed under the Commission’s
28 Modified Procedure Rules (RP 201-204) through the use of written comments.
29 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 In Commission Order No. 35757, the Commission ordered that future filings shall
32 clearly identify the detail requested by Commission Staff (Staff) in their comments. In
33 particular Staff stated:

1 *Staff recommends that the Company clearly identify the hours, materials,*
2 *and vehicle support it assumed for each type of line extension work, it*
3 *identify any changes from the previous year, and it provide evidence and*
4 *justification for the changes. Specifically, Staff recommends that the*
5 *Company provide actual work order examples for each type of line extension*
6 *work to provide confirmation of the standard estimates.*

7
8 In compliance with the Commission Order the Company has included additional
9 workpapers that detail the hours, materials, and vehicle support for each job. In addition,
10 the Company has included actual work order estimates for each job type. The Company
11 had to reconfigure reports to produce the additional detailed workpapers recommended
12 by Staff and therefore, prior years detailed workpapers are not able to be produced,
13 however, the Company will provide more detailed comparison in future years now that
14 the report modifications are in place.

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

17 18 **III. CONSTRUCTION ALLOWANCES**

19 In this filing, the Company has updated the allowances applicable to new
20 residential, commercial and industrial customer's services. For purposes of calculating the
21 revised allowances, the Company is continuing to utilize an embedded cost methodology
22 approach that is designed to ensure that investment in distribution/terminal facilities for
23 each new customer will be similar to the embedded costs of the same facilities reflected in
24 base rates. Any costs in excess of the allowance would be paid by the new customer as a
25 Contribution in Aid of Construction. The Company utilized its Cost of Service study from
26 its most recently concluded general rate case filing (AVU-E-23-01), updated for the base

rates approved in the Settlement Agreement and approved in Order No. 35909 effective September 1, 2023, 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)	\$ 2,095	\$ 2,475
Schedule 1 Duplex (per unit)	\$ 1,675	\$ 1,980
Schedule 1 Multiplex (per unit)	\$ 1,260	\$ 1,490
Schedule 11/12 (per kWh)	\$ 0.16986	\$ 0.19321
Schedule 21/22 (per kWh)	\$ 0.15731	\$ 0.17749
Schedule 31/32 (per kWh)	\$ 0.27217	\$ 0.31838

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. 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:

1		<u>Present</u>	<u>Proposed</u>
	Developments	\$ 2,375	\$ 2,833
2	Builder/Service Charge	<u>\$ 572</u>	<u>\$ 525</u>
3	Less Allowance:	\$ (2,095)	\$ (2,475)
4	Builder Pymt	\$ 852	\$ 883
5		<u>Proposed</u>	<u>Proposed</u>
	<u>Overhead Primary Circuit:</u>		
6	Fixed Cost	\$ 4,875	\$ 5,379
	Variable Cost	\$ 9.63	\$ 10.69
7	<u>Underground Primary Circuit</u>		
	Fixed Costs	\$ 2,232	\$ 2,516
8	Variable Costs	\$ 13.07	\$ 13.48
9	<u>Underground Secondary Circuit</u>		
	Fixed Costs	\$ 600	\$ 666
10	Variable Costs	\$ 14.38	\$ 14.17
11	<u>Overhead Secondary Circuit</u>		
	Fixed Costs	\$ 1,976	\$ 2,212
12	Overhead Service Circuit	\$ 4.04	\$ 5.02
13	Underground Service Circuit	\$ 11.41	\$ 10.46
14	Overhead Transformer	\$ 3,615	\$ 4,436
15	Padmount Transformer	\$ 7,598	\$ 7,470

16 The primary drivers of the increase in costs above are related to increases in labor
17 cost, and a significant increase in transformer costs. The primary driver of reduced cost
18 on some underground work listed above is due to a reduction in the cost of conduit. There
19 continues to be heavy demand across the board in the utility sector outpacing supply, that
20 is resulting in price increases due to limited product for several of the materials purchased
21 for utility service. In particular, transformers continue to see high-cost pressure due to
22 high demand across the nation and low availability. This is a common problem across all
23 utilities. Some transformers have a lead time of several years. Avista has been working

1 with different vendors, both domestic and international, to source transformers both on
2 availability and cost savings efforts. Additionally, the distribution system is not flexible,
3 and transformers must meet Avista’s specifications, which limits the vendors from which
4 Avista is able to purchase material. A recent article titled *A look at the great transformer*
5 *shortage affecting U.S. utilities*¹, discusses the challenge of shortages and price increases
6 in the global transformer market and the importance of distribution transformers to energy
7 infrastructure. It sites increased raw material demand, pandemic-related shortages and
8 backlogs, labor constraints, shipping issues, and geopolitical tensions as drivers of
9 transformer acquisition difficulties.

10 The cost of electric steel, a major component of the electric core of transformers
11 continues to remain high due to high demand. This component is also used in the
12 production of electric vehicles, causing continued pressure on the demand for this
13 component and the higher-price point. The transformer industry has seen significant
14 cost increases over the past few years and the industry is finding it to be commonplace for
15 higher costs to be normal.

16 The table below shows an example of the increase in transformer costs over the last
17 few years. These figures compare actual invoice costs of individual transformers from
18 December 2021 to December 2023 to illustrate the large increases.

	Dec-21	Dec-22	Dec-23	22 - 23 % Change
Transformer – 25KVA	\$1,700	\$4,820	\$7,095	47.2%
Transformer – 50KVA	\$2,255	\$5,660	\$8,021	41.7%

1 <https://pv-magazine-usa.com/2024/03/07/a-look-at-the-great-transformer-shortage-affecting-u-s-utilities/>

1 In addition to the price increases for acquiring transformers, the Company has
2 updated the allocation percentage of the type of transformers used in the field to better
3 reflect each actual transformer being deployed. This update has re-allocated costs and
4 offset some of the price increases for some transformers, pad-mount transformers in
5 particular.

6 The other significant cost driver is related to labor. The increase in labor is due to
7 two factors. The first being a regular labor cost increase of approximately 3% impacting
8 all work. Second, the estimate workorders, which determine the cost of typical work, were
9 updated to more accurately reflect the actual time necessary to complete each job. This
10 update reflects (1) a small percentage of time added to the jobs to account for time for
11 crews to prepare for each job, and (2) reflecting that some work orders were set to estimate
12 costs of work within a fifteen minute zone of the Construction Office. However, when
13 actually designing jobs, construction personnel typically design for work in a 30-60 minute
14 work zone, therefore those workorders set to a fifteen minute work zone were updated to a
15 more representative 30 minute work zone.

16 In this filing two years ago Avista reported a shortage in the supply of resin due to
17 a manufacturing plant being shut down and disrupting the conduit industry, creating a
18 shortage of conduit driving the cost up. This disruption has now subsided and we are now
19 able to source conduit at better lead times and pricing. This is reflected in the Underground
20 Secondary and Underground Service costs in the table above.

21 Residential development costs, updated for the most current Construction &
22 Material Standards and average 2023 construction costs, are detailed below:

1 **Residential Developments**

	<u>Present</u>	<u>Proposed</u>
2 Total Cost per Lot	\$ 2,947	\$ 3,358
3 Less: Service Cost	\$ 572	\$ 525
4 Developer Responsibility	<u>\$ 2,375</u>	<u>\$ 2,833</u>
5 Developer Refundable Payment	\$ 2,095	\$ 2,475
6 Builder Non-Refundable Payment	\$ 852	\$ 883
7 Allowance	\$ 2,095	\$ 2,475

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

9 In conformance with RP 125, this Application will be brought to the attention of
10 the Company's affected customers. Consistent with past practice, during the week of April
11 8, 2024, the Company will send a letter to those developers and builders that may be
12 affected by the proposed changes to inform them of the Company's request.

13 **VI. REQUEST FOR RELIEF**

14 The Company requests that the Commission issue an order approving the update in
15 costs to Schedule 51 to become effective May 15, 2024. The Company requests that the
16 matter be processed under the Commission's Modified Procedure rules through the use of
17 written comments.

18 Dated at Spokane, Washington this 29th day of March 2024.

19 AVISTA CORPORATION

20
21 BY /s/ Patrick Ehrbar
22 Patrick D. Ehrbar
23 Director of Regulatory Affairs

Allowable Investment by Customer Class

RESIDENTIAL (SCHEDULE 1)			
	Distribution	Terminal Facilities	Total
Allowable Investment per Customer	\$1,870	\$605	\$2,475
GENERAL SERVICE (SCHEDULE 11-12)*			
	Distribution	Terminal Facilities	Total
Allowable Investment per kWh	\$0.15302	\$0.04019	\$0.19321
LARGE GENERAL SERVICE (SCHEDULE 21-22)*			
	Distribution	Terminal Facilities	Total
Allowable Investment per kWh	\$0.15499	\$0.02249	\$0.17749
PUMPING SERVICE (SCHEDULE 31)			
	Distribution	Terminal Facilities	Total
Allowable Investment per kWh	\$0.26949	\$0.04890	\$0.31838

* 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)	\$	2,214.30	C21
Return on Common Equity (C4*C27)	\$	132.24	C6*C33
Debt Costs (C4*E22)	\$	55.03	C6*C29
Subtotal	\$	187.26	C7+C8
Depreciation Expense	\$	75.85	C41
Total Revenue Requirement	\$	263.11	C9+C10
Revenue Requirement Factor		10.63%	C34+C42
Allowable Investment	\$	2,475.12	C11/C12
Less Meter Cost	\$	-	Input
TOTAL ALLOWANCE	\$	2,475.12	

Cost per Customer

Number of Customers		115,106	Input
Total Net Plant Distribution	\$	194,841,911	Input
Total Net Plant Terminal Facilities	\$	60,037,569	Input
Total per Customer	\$	2,214.30	(C19+C20)/C18

Rate of Return/Capital Structure

	Capital Structure	
Long Term Debt	50%	Input
Common Equity	50%	Input
Long Term Debt Cost	4.97%	Input
Common Equity Return	9.40%	Input
Weighted Debt Cost	2.485%	C27*C25
Weighted Equity	4.7000%	C28*C26
Rate of Return before Gross Up	7.19%	C29+C30
Gross Up Factor	1.27	Input
Return on Equity after Gross Up	5.97%	C30*C32
Rate of Return after Gross Up	8.457%	C29+C33

Depreciation

Rate for Distribution		2.22%	Input
Rate for Terminal Facilities		2.04%	Input
Distribution Depreciation Expense	\$	55.70	
Terminal Fac. Depreciation Expense	\$	20.15	
Total Annual Depreciation		75.85	C39+C40
Weighted Average Depreciation Rate		2.17%	Input

Apartments		
Current Schedule 1 Allowance	\$	2,095 Schedule 51
Current Duplex Allowance	\$	1,675 Schedule 51
Current Multiplex Allowance	\$	1,260 Schedule 51
Ratio of Duplex to Residence		0.80 C48/C47
New Duplex Allowance	\$	1,980 C50*J32
Ratio of Multiplex to Residence		0.60 C49/C47
New Multiplex Allowance	\$	1,490 C52*J32

Residential (Schedule 1)			
# Customers	115,106		
Rate of Return	8.457%		
AVU-E-23-01 2021 Cost of Service Study	Distribution Plant	Terminal Facilities	Total
Net Plant	194,841,911	60,037,569	254,879,480
Return on Net Plant	16,477,633	5,077,332	21,554,965
Depreciation Expense	6,411,797	2,319,107	8,730,904
Total	22,889,430	7,396,439	30,285,869
Per Customer Expenses	Distribution Plant	Terminal Facilities	Total
Net Plant	1692.72	521.59	2214.30
Return on Net Plant	143.15	44.11	187.26
Depreciation Expense	55.70	20.15	75.85
Total	198.86	64.26	263.11
Allowable Investment	\$1,870.64	\$604.48	\$2,475.12
Rounded to nearest \$5 increment	(\$0.64)	\$0.52	(\$0.12)
Allowable Investment	\$1,870.00	\$605.00	\$2,475.00

Apartments		
Current Schedule 1 Allowance	\$	2,095
Current Duplex Allowance	\$	1,675
Current Multiplex Allowance	\$	1,260
Ratio of Duplex to Residence		0.8
New Duplex Allowance	\$	1,980
Ratio of Multiplex to Residence		0.6
New Multiplex Allowance	\$	1,490

Calculation of Allowance - Schedule 51

Schedule 011/012

Cents Per kWh

Summary

Total Cost per Customer (C18)	\$	0.1730	F21/1000
Return on Common Equity (C4*C27)	\$	0.0103	F33*F6
Debt Costs (C4*E22)	\$	0.0043	F6*F29
Subtotal	\$	0.0146	F7+F8
Depreciation Expense	\$	0.0059	F41/1000
Total Revenue Requirement	\$	0.0205	F9+F10
Revenue Requirement Factor		10.63%	F42+F34
Allowable Investment	\$	0.1932	F11/F12
Less Meter Cost	\$	-	Input
TOTAL ALLOWANCE	\$	0.19321	

Cost per Customer

Annual MWhs		445,175	Input
Total Net Plant Distribution	\$	61,642,296	Input
Total Net Plant Terminal Facilities	\$	15,366,421	Input
Total per Customer	\$	172.99	(F20+F19)/F18

Rate of Return/Capital Structure

Long Term Debt		50%	Input
Common Equity		50%	Input
Long Term Debt Cost		4.97%	Input
Common Equity Return		9.40%	Input
Weighted Debt Cost		2.485%	F27*F25
Weighted Equity		4.7000%	F28*F26
Rate of Return before Gross Up		7.19%	F29+F30
Gross Up Factor		1.27	Input
Return on Equity after Gross Up		5.97%	F30*F32
Rate of Return after Gross Up		8.457%	F29+F33

Depreciation

Rate for Distribution		2.22%	Input
Rate for Terminal Facilities		2.06%	Input
Distribution Depreciation Expense	\$	4.56	
Terminal Fac. Depreciation Expense	\$	1.35	
Total Annual Depreciation		5.91	F39+F40
Weighted Average Depreciation Rate		2.17%	Input

(Schedule 11/12)			
Annual MWhs	445,175		
Rate of Return	8.457%		
AVU-E-23-01 2021 Cost of Service Study	Distribution Plant	Terminal Facilities	Total
Net Plant	61,642,296	15,366,421	77,008,717
Return on Net Plant	5,213,042	1,299,527	6,512,569
Depreciation Expense	2,028,506	602,262	2,630,767
Total	7,241,548	1,901,788	9,143,336
Per Customer Expenses	Distribution Plant	Terminal Facilities	Total
Net Plant	0.1385	0.0345	0.1730
Return on Net Plant	0.0117	0.0029	0.0146
Depreciation Expense	0.0046	0.0014	0.0059
Total	0.0163	0.0043	0.0205
Allowable Investment	\$0.1530	\$0.0402	\$0.1932
Less: Meter Cost	0.00000	0.00000	0.00000
Allowable Investment	\$0.15302	\$0.04019	\$0.19321

Calculation of Allowance - Schedule 51
Schedule 021/022

Cents Per kWh

Summary

Total Cost per Customer (C18)	\$	0.1593	F21/1000
Return on Common Equity (C4*C27)	\$	0.0095	F33*F6
Debt Costs (C4*E22)	\$	0.0040	F6*F29
Subtotal	\$	0.0135	F7+F8
Depreciation Expense	\$	0.0054	F41/1000
Total Revenue Requirement	\$	0.0189	F9+F10
Revenue Requirement Factor		10.63%	F42+F34
Allowable Investment	\$	0.1775	F11/F12
Less Meter Cost	\$	-	Input
TOTAL ALLOWANCE	\$	0.17749	

Cost per Customer

Annual MWhs		567,374	Input
Total Net Plant Distribution	\$	79,593,114	Input
Total Net Plant Terminal Facilities	\$	10,778,030	Input
Total per Customer	\$	159.28	(F20+F19)/F18

Rate of Return/Capital Structure

Capital Structure

Long Term Debt		50%	Input
Common Equity		50%	Input
Long Term Debt Cost		4.97%	Input
Common Equity Return		9.40%	Input
Weighted Debt Cost		2.485%	F27*F25
Weighted Equity		4.7000%	F28*F26
Rate of Return before Gross Up		7.19%	F29+F30
Gross Up Factor		1.27	Input
Return on Equity after Gross Up		5.97%	F30*F32
Rate of Return after Gross Up		8.457%	F29+F33

Depreciation

Rate for Distribution		2.22%	Input
Rate for Terminal Facilities		2.10%	Input
Distribution Depreciation Expense	\$	4.61	
Terminal Fac. Depreciation Expense	\$	0.78	
Total Annual Depreciation		5.40	F39+F40
Weighted Average Depreciation Rate		2.17%	Input

(Schedule 21/22)			
Annual MWhs	567,374		
Rate of Return	8.457%		
AVU-E-23-01 2021 Cost of Service Study	Distribution Plant	Terminal Facilities	Total
Net Plant	79,593,114	10,778,030	90,371,144
Return on Net Plant	6,731,129	911,490	7,642,619
Depreciation Expense	2,617,003	445,212	3,062,215
Total	9,348,132	1,356,702	10,704,834
Per Customer Expenses	Distribution Plant	Terminal Facilities	Total
Net Plant	0.1403	0.0190	0.1593
Return on Net Plant	0.0119	0.0016	0.0135
Depreciation Expense	0.0046	0.0008	0.0054
Total	0.0165	0.0024	0.0189
Allowable Investment	\$0.1550	\$0.0225	\$0.1775
Less: Meter Cost	0.00000	0.00000	0.00000
Allowable Investment	\$0.15499	\$0.02249	\$0.17749

Calculation of Allowance - Schedule 51

Schedule 031/032

Cents Per kWh

Summary

Total Cost per Customer (C18)	\$	0.2854	F21/1000
Return on Common Equity (C4*C27)	\$	0.0170	F33*F6
Debt Costs (C4*E22)	\$	0.0071	F6*F29
Subtotal	\$	0.0241	F7+F8
Depreciation Expense	\$	0.0097	F41/1000
Total Revenue Requirement	\$	0.0338	F9+F10
Revenue Requirement Factor		10.63%	F42+F34
Allowable Investment	\$	0.3184	F11/F12
Less Meter Cost	\$	-	Input
TOTAL ALLOWANCE	\$	0.31838	

Cost per Customer

Annual MWhs		63,182	Input
Total Net Plant Distribution	\$	15,407,161	Input
Total Net Plant Terminal Facilities	\$	2,624,491	Input
Total per Customer	\$	285.39	(F20+F19)/F18

Rate of Return/Capital Structure

Capital Structure

Long Term Debt		50%	Input
Common Equity		50%	Input
Long Term Debt Cost		4.97%	Input
Common Equity Return		9.40%	Input
Weighted Debt Cost		2.485%	F27*F25
Weighted Equity		4.7000%	F28*F26
Rate of Return before Gross Up		7.19%	F29+F30
Gross Up Factor		1.27	Input
Return on Equity after Gross Up		5.97%	F30*F32
Rate of Return after Gross Up		8.457%	F29+F33

Depreciation

Rate for Distribution		2.22%	Input
Rate for Terminal Facilities		2.08%	Input
Distribution Depreciation Expense	\$	8.02	
Terminal Fac. Depreciation Expense	\$	1.69	
Total Annual Depreciation		9.71	F39+F40
Weighted Average Depreciation Rate		2.17%	Input

(Schedule 31/32)

Annual MWhs		63,182	
Rate of Return		8.457%	
AVU-E-23-01 2021 Cost of Service Study	Distribution Plant	Terminal Facilities	Total
Net Plant	15,407,161	2,624,491	18,031,652
Return on Net Plant	1,302,972	221,951	1,524,923
Depreciation Expense	507,014	106,465	613,479
Total	1,809,986	328,417	2,138,403
Per Customer Expenses	Distribution Plant	Terminal Facilities	Total
Net Plant	0.2439	0.0415	0.2854
Return on Net Plant	0.0206	0.0035	0.0241
Depreciation Expense	0.0080	0.0017	0.0097
Total	0.0286	0.0052	0.0338
Allowable Investment	\$0.2695	\$0.0489	\$0.3184
Less: Meter Cost	0.00000	0.00000	0.00000
Allowable Investment	\$0.26949	\$0.04890	\$0.31838

*From AVU-E-23-01 Cost of Service (Garbarino)

	Total	Schedule 001	Schedule 011/012	Schedule 021/022	Schedule 031/032	Allocator	Source	
Number of Customers	140,944	115,106	23,482	823	1,533	C01	Factors	
Annual Consumption (MWhs)	2,356,614	1,280,883	445,175	567,374	63,182	E01	Factors	
NCP Demand (kW)	489,685	271,147	85,783	111,314	21,441	D04	Factors	**Not Used**

Cost of Capital			
Capital Component	Capital Structure	Component Cost	Weighted Cost
Long Term Debt	50.000%	4.97%	2.49%
Preferred Equity	0.000%	0.00%	0.00%
Common Equity	50.000%	9.40%	4.70%
Total	100.00%		7.19%

Grossed-up Rate of Return			
Tax Gross-up Factor			1.271
Weighted ROE * Tax Gross-up	1.271 * 4.70%		5.97%
Long Term Debt			2.49%
Preferred Equity * Tax Gross-up	1.271 * 0.000%		0.00%
Grossed-up Rate of Return			8.46%

Final approved conversion factor

Plant in Service

Account		Schedule 001	Schedule 011/012	Schedule 021/022	Schedule 031/032		
361	Structures & Improvements	4,103,218	1,298,139	1,684,495	324,463	7,410,314	Detail (I44:N53)
362	Station Equipment	30,043,528	9,504,896	12,333,772	2,375,698	54,257,894	
364	Poles, Towers & Fixtures	101,989,496	32,266,501	41,847,161	8,064,839	184,167,997	
365	OH Conductors & Devices	71,116,944	22,499,326	29,179,802	5,623,586	128,419,659	
366	UG Conduit	30,118,173	9,528,511	12,112,122	2,381,600	54,140,406	
367	UG Conductors & Devices	51,025,830	16,143,084	20,569,345	4,034,877	91,773,136	
	Subtotals	288,397,190	91,240,457	117,726,698	22,805,062	520,169,406	
368	Line Transformers	54,744,341	17,319,512	20,817,520	4,328,919	97,210,293	

369	Services	58,668,812	11,968,544	407,456	781,188	71,826,000
370	Meters					0
	Subtotals	113,413,153	29,288,056	21,224,976	5,110,107	169,036,293
	Totals	401,810,343	120,528,513	138,951,674	27,915,169	689,205,699

Accumulated Depreciation

Account

		Schedule 001	Schedule 011/012	Schedule 021/022	Schedule 031/032	
361	Structures & Improvements	1,153,818	365,034	473,677	91,238	2,083,767 Detail (I104:N112)
362	Station Equipment	9,068,006	2,868,852	3,722,689	717,054	16,376,601
364	Poles, Towers & Fixtures	26,396,069	8,350,946	10,830,533	2,087,274	47,664,822
365	OH Conductors & Devices	22,805,726	7,215,066	9,357,356	1,803,367	41,181,516
366	UG Conduit	10,073,315	3,186,903	4,051,017	796,549	18,107,784
367	UG Conductors & Devices	24,058,345	7,611,358	9,698,312	1,902,418	43,270,433
	Subtotals	93,555,279	29,598,161	38,133,583	7,397,901	168,684,924
368	Line Transformers	26,990,710	8,539,073	10,263,703	2,134,295	47,927,782
369	Services	26,384,874	5,382,562	183,244	351,320	32,302,000
370	Meters					0
	Subtotals	53,375,584	13,921,635	10,446,946	2,485,616	80,229,782
	Totals	146,930,863	43,519,796	48,580,530	9,883,517	248,914,706

Net Plant

Account

		Schedule 001	Schedule 011/012	Schedule 021/022	Schedule 031/032	
361	Structures & Improvements	2,949,401	933,104	1,210,818	233,224	5,326,547
362	Station Equipment	20,975,523	6,636,043	8,611,083	1,658,643	37,881,293
364	Poles, Towers & Fixtures	75,593,427	23,915,555	31,016,629	5,977,564	136,503,175
365	OH Conductors & Devices	48,311,218	15,284,260	19,822,446	3,820,219	87,238,143
366	UG Conduit	20,044,858	6,341,608	8,061,105	1,585,051	36,032,622
367	UG Conductors & Devices	26,967,485	8,531,725	10,871,034	2,132,459	48,502,703
	Subtotals	194,841,911	61,642,296	79,593,114	15,407,161	351,484,482
368	Line Transformers	27,753,631	8,780,439	10,553,817	2,194,624	49,282,511
369	Services	32,283,938	6,585,982	224,213	429,868	39,524,000
370	Meters					0
	Subtotals	60,037,569	15,366,421	10,778,030	2,624,491	88,806,511
	Totals	254,879,480	77,008,717	90,371,144	18,031,652	440,290,993

Depreciation Expense

Account

		Schedule 001	Schedule 011/012	Schedule 021/022	Schedule 031/032		
361	Structures & Improvements	60,727	19,212	24,930	4,802	109,672	Detail (I460:N468)
362	Station Equipment	707,029	223,683	290,257	55,908	1,276,877	
364	Poles, Towers & Fixtures	2,275,810	720,000	933,784	179,960	4,109,555	
365	OH Conductors & Devices	1,498,470	474,072	614,833	118,492	2,705,867	
366	UG Conduit	553,556	175,129	222,614	43,773	995,071	
367	UG Conductors & Devices	1,316,205	416,409	530,584	104,079	2,367,277	
	Subtotals	6,411,797	2,028,506	2,617,003	507,014	11,564,320	
368	Line Transformers	1,149,423	363,644	437,089	90,891	2,041,046	
369	Services	1,169,684	238,618	8,123	15,575	1,432,000	
370	Meters						
	Subtotals	2,319,107	602,262	445,212	106,465		
	Totals	8,730,904	2,630,767	3,062,215	613,479		

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	\$4,913,000	\$348,000	\$4,565,000	\$34,000	0.69%	0.01%	0.00%	
361	Structures & Improvements	\$8,446,000	\$2,375,000	\$6,071,000	\$125,000	1.48%	0.02%	0.02%	
362	Station Equipment	\$60,637,000	\$18,302,000	\$42,335,000	\$1,427,000	2.35%	0.21%	0.27%	
364	Poles, Towers & Fixtures	\$196,019,000	\$50,732,000	\$145,287,000	\$4,374,000	2.23%	0.69%	0.79%	
365	OH Conductors & Devices	\$135,450,000	\$43,436,000	\$92,014,000	\$2,854,000	2.11%	0.42%	0.49%	
366	UG Conduit	\$55,932,000	\$18,707,000	\$37,225,000	\$1,028,000	1.84%	0.15%	0.15%	
367	UG Conductors & Devices	\$95,329,000	\$44,947,000	\$50,382,000	\$2,459,000	2.58%	0.28%	0.52%	
368	Line Transformers	\$97,732,000	\$48,185,000	\$49,547,000	\$2,052,000	2.10%	0.22%		1.24%
369	Services	\$71,826,000	\$32,302,000	\$39,524,000	\$1,432,000	1.99%	0.17%		0.82%
370	Meters			\$0	\$0	#DIV/0!	#DIV/0!		#DIV/0!
Totals		\$726,284,000	\$259,334,000	\$466,950,000	\$15,785,000	2.1734%	2.1734%	2.2415%	#DIV/0!



Work Order Cost Estimate

Data Source: Work
Order
Data Updated Daily

Work Order 1002911858

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

Description: Development
Est Date: Mar 13, 2024 9:43:50 AM
Design Version: 16
Crew Type: URDCREW

Estimate Request	Est Ver	Labor Hours	Contractor Hours	Labor Cost	Contract Labor	Materials Cost	Direct Materials Cost	Service Cost	Tools Cost	Contract Tools Cost	Overhead Amt	Salvage	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78682	16	145.05	\$0.00	\$7,426.57	\$0.00	\$26,243.42	\$0.00	\$0.00	\$3,735.08	\$0.00	\$9,058.99	\$0.00	\$38,519.47	\$0.00	\$84,983.53

Work Function	Original CU Name	Description	Quantity	Unit Cost	Linecost
I	1CN15 E \ UP \ EC	CABLE UG #1SOL W/CN 15KV	2,211	2.99485753	6,621.63
	25P-13-240/120 E \ UX \ TR	PAD XFMR, 25KVA, 1 PH, 13200/7620, 240/120V, NO TAPS	1	5,211.76	5,211.76
	2CDTPL E \ UP \ CD	CNDT-2 INCH PVC	2,010	2.16133333	4,344.28
	2SWEEP E \ UP \ CD	SWEEP, 2 IN, 90 DEG PVC	12	22.0875	265.05
	37.5P-20-240/120 E \ UX \ TR	PAD XFMR, 37.5KVA, 1 PH, 20780/12000, 240/120V, NO TAPS	3	7,534.76	22,604.28
	3CDTPL E \ UV \ CD	CNDT-3 INCH PVC	1,230	4.75178049	5,844.69
	3SWEEP E \ UV \ CD	SWEEP, 3 IN, 90 DEG PVC	16	40.205625	643.29
	4/0TXUG E \ UV \ SW	CABLE #4/0 UG TRIPLEX	1,353	3.12490022	4,227.99
	50P-13-240/120 E \ UX \ TR	PAD XFMR, 50KVA, 1 PH, 13200/7620, 240/120V, NO TAPS	1	8,412.76	8,412.76
	BC15 E \ UP \ PC	BUSH CAP 15KV	2	32.12	64.24
	BOXPAD E \ UX \ UE	BOX PAD - 1PH PADMOUNT TRANSF	5	752.88	3,764.4
	BUS40 E \ UV \ SC	SEC BUS - 4 POS, 1-SCREW CONN	24	60.60291667	1,454.47
	CBLPUSH E \ UP \ EC	CABLE PUSH 4 HRS/CABLE/CONDUIT	1	433.22	433.22
	EB15 E \ UP \ PC	ELBW 15KV FOR #1 ALCN	12	133.48	1,601.76
	GNDUG E \ UP \ GR	GROUND-AT PAD OR VAULT	2	91.59	183.18
	GNDUG E \ UX \ GR	GROUND-AT PAD OR VAULT	5	91.59	457.95
	HH E \ UL \ HH	HANDHOLE 13 IN X 24 IN	8	274.0775	2,192.62
	JE1 E \ UP \ EN	JNCTN ENCL 1PH 15KV 4POS	2	1,214.58	2,429.16
	JE1-GNDSLV E \ UP \ UE	GROUND SLV 1PH JE1 & JE1-25KV	2	459.17	918.34
	Electric Admin and Acct	Electric Admin and Acct			71.77
	Electric Labor Overhead	Electric Labor Overhead			5,347.1
	Electric Material Overhead	Electric Material Overhead			5,022.63
	Electric Overhead	Electric Overhead			2,866.96
Overall - Total					84,983.53

Development Cost Per Lot		
Total Cost	Lots	Cost/Lot
\$ 84,984	30	\$ 2,833



Work Order Cost Estimate

Data Source: Work
Order
Data Updated Daily

Work Order 1002911858

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

Description: Builder's Charge
Est Date: Mar 13, 2024 10:07:32 AM
Design Version: 17
Crew Type: URDCREW

Estimate Request	Est Ver	Labor Hours	Contractor Hours	Labor Cost	Contract Labor	Materials Cost	Direct Materials Cost	Service Cost	Tools Cost	Contract Tools Cost	Overhead Amt	Salvage	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78682	17	2.76	\$0.00	\$141.31	\$0.00	\$179.45	\$0.00	\$0.00	\$71.07	\$0.00	\$132.71	\$0.00	\$0.00	\$0.00	\$524.54

Work Function	Original CU Name	Description	Quantity	Unit Cost	Linecost
I	2/0TXUG E \ UV \ SW	CABLE 2/0 UG TRIPLEX	55	2.50345455	137.69
	2CDTPL E \ UV \ CD	CNDT-2 INCH PVC	50	2.1586	107.93
	DD24HOE E \ UV \ DT	BACKHOE 24 IN DIRT DITCH	50	2.9242	146.21
	Electric Admin and Acct	Electric Admin and Acct			0.4
	Electric Labor Overhead	Electric Labor Overhead			101.74
	Electric Material Overhead	Electric Material Overhead			14.89
	Electric Overhead	Electric Overhead			15.68
Overall - Total					524.54



Work Order Cost Estimate

Data Source: Work
Order
Data Updated Daily

Work Order 1002911858

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

Description: OH Primary Fixed
Est Date: Mar 13, 2024 10:06:14 AM
Design Version: 18
Crew Type: OHCREW

Estimate Request	Est Ver	Labor Hours	Contractor Hours	Labor Cost	Contract Labor	Materials Cost	Direct Materials Cost	Service Cost	Tools Cost	Contract Tools Cost	Overhead Amt	Salvage	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78682	18	23.87	\$0.00	\$1,215.93	\$0.00	\$2,273.58	\$0.00	\$0.00	\$655.05	\$0.00	\$1,234.05	\$0.00	\$0.00	\$0.00	\$5,378.61

Work Function	Original CU Name	Description	Quantity	Unit Cost	Linecost
I	1X E \ OH \ GA	ANCHOR PLATE 1 IN X 10 FT	1	508.63	508.63
	45PCL3 E \ OH \ PL	POLE CDR 45 FT DIRT CLS 3	1	1,895.83	1,895.83
	7/16DGKIT-LIGHT E \ OH \ GA	DOWN GUY KIT 7/16 LIGHT CONSTR	2	531.195	1,062.39
	CDEA4AC E \ OH \ CL	CLAMP D.E. AUTO FOR #4 ACSR	4	36.72	146.88
	DEINPL25 E \ OH \ IN	INSULATOR DEADEND 15/25KV PE	2	20.45	40.9
	GND E \ OH \ GR	GROUND ROD	1	102.66	102.66
	GND-THEFT DET E \ OH \ GR	GROUND THEFT DETERRENT COVER	1	113.31	113.31
	NDE E \ OH \ IN	DEADEND NEUT (8KV)	2	13.74	27.48
	NPDEHW E \ OH \ HW	HDWRE D.E. NEUT 1 WAY ON POLE	2	26.02	52.04
	PDEHW E \ OH \ HW	HDWR DE - 1 WAY ON POLE	2	43.55	87.1
	PIVT15-25 E \ OH \ IN	INSULATOR-PIN VISE TOP 15-25KV	1	43.35	43.35
	PP E \ OH \ PI	POLE TOP PIN SINGLE 15-35KV	1	63.99	63.99
	Electric Admin and Acct	Electric Admin and Acct			4.14
	Electric Labor Overhead	Electric Labor Overhead			875.46
	Electric Material Overhead	Electric Material Overhead			188.7
	Electric Overhead	Electric Overhead			165.75

Overall - Total

5,378.61



Work Order Cost Estimate

Data Source: Work
Order
Data Updated Daily

Work Order 1002911858

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

Description: OH Primary Variable
Est Date: Mar 13, 2024 10:04:48 AM
Design Version: 19
Crew Type: OHCREW

Estimate Request	Est Ver	Labor Hours	Contractor Hours	Labor Cost	Contract Labor	Materials Cost	Direct Materials Cost	Service Cost	Tools Cost	Contract Tools Cost	Overhead Amt	Salvage	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78682	19	17.53	\$0.00	\$892.97	\$0.00	\$1,485.38	\$0.00	\$0.00	\$481.07	\$0.00	\$883.45	\$0.00	\$0.00	\$0.00	\$3,742.87

Work Function	Original CU Name	Description	Quantity	Unit Cost	Linecost
I	1RH E \ OH \ SR	SEC RACK, 1 SPOOL - HEAVY DUTY	1	138.86	138.86
	45PCL3 E \ OH \ PL	POLE CDR 45 FT DIRT CLS 3	1	1,895.83	1,895.83
	4ACSR E \ OH \ EC	CNDTR 4 ACSR	770	0.64298701	495.1
	GND E \ OH \ GR	GROUND ROD	1	102.66	102.66
	GND-THEFT DET E \ OH \ GR	GROUND THEFT DETERRENT COVER	1	113.31	113.31
	PIVT15-25 E \ OH \ IN	INSULATOR-PIN VISE TOP 15-25KV	1	43.35	43.35
	PP E \ OH \ PI	POLE TOP PIN SINGLE 15-35KV	1	63.99	63.99
	ST4 E \ OH \ CL	PRFRMD TIE WIRE-SPOOL #4 ACSR	1	6.32	6.32
	Electric Admin and Acct	Electric Admin and Acct			2.86
	Electric Labor Overhead	Electric Labor Overhead			642.94
	Electric Material Overhead	Electric Material Overhead			123.28
	Electric Overhead	Electric Overhead			114.37

Overall - Total

3,742.87

Overhead Primary Variable Cost		
Total Cost	Length (ft)	Cost/ft
\$ 3,743	350	\$ 10.69



Work Order Cost Estimate

Data Source: Work
Order
Data Updated Daily

Work Order 1002911858

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

Description: OH Service
Est Date: Mar 13, 2024 10:02:42 AM
Design Version: 20
Crew Type: OHCREW

Estimate Request	Est Ver	Labor Hours	Contractor Hours	Labor Cost	Contract Labor	Materials Cost	Direct Materials Cost	Service Cost	Tools Cost	Contract Tools Cost	Overhead Amt	Salvage	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78682	20	1.86	\$0.00	\$94.75	\$0.00	\$72.24	\$0.00	\$0.00	\$51.05	\$0.00	\$83.15	\$0.00	\$0.00	\$0.00	\$301.19

Work Function	Original CU Name	Description	Quantity	Unit Cost	Linecost
I	2TX E \ OH \ SW	CNDTR #2 TRIPLEX	66	3.30363636	218.04
	Electric Admin and Acct	Electric Admin and Acct			0.21
	Electric Labor Overhead	Electric Labor Overhead			68.22
	Electric Material Overhead	Electric Material Overhead			6
	Electric Overhead	Electric Overhead			8.72
Overall - Total					301.19

Overhead Service Variable Cost		
Total Cost	Length (ft)	Cost/ft
\$ 301	60	\$ 5.02



Work Order Cost Estimate

Data Source: Work
Order
Data Updated Daily

Work Order 1002911858

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

Description: OH Transformer
Est Date: Mar 13, 2024 10:01:25 AM
Design Version: 21
Crew Type: OHCREW

Estimate Request	Est Ver	Labor Hours	Contractor Hours	Labor Cost	Contract Labor	Materials Cost	Direct Materials Cost	Service Cost	Tools Cost	Contract Tools Cost	Overhead Amt	Salvage	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78682	21	20.28	\$0.00	\$1,033.08	\$0.00	\$71.10	\$0.00	\$0.00	\$556.44	\$0.00	\$817.80	\$0.00	\$20,609.89	\$0.00	\$23,088.31

Work Function	Original CU Name	Description	Quantity	Unit Cost	Linecost
I	100-13-120/240 E \ OH \ TR	OH XFMR, 100KVA, 1 PH, 7620/13200, 120/240V, NO TAPS	1	3,011.77	3,011.77
	15-13-120/240 E \ OH \ TR	OH XFMR, 15KVA, 1 PH, 7620/13200, 120/240V, NO TAPS	1	2,326.77	2,326.77
	25-13-120/240 E \ OH \ TR	OH XFMR, 25KVA, 1 PH, 7620/13200, 120/240V, NO TAPS	1	2,845.77	2,845.77
	37.5-13-120/240 E \ OH \ TR	OH XFMR, 37.5KVA, 1 PH, 7620/13200, 120/240V, NO TAPS	1	3,978.77	3,978.77
	50-13-120/240 E \ OH \ TR	OH XFMR, 50KVA, 1 PH, 7620/13200, 120/240V, NO TAPS	1	4,190.77	4,190.77
	75-13-120/240 E \ OH \ TR	OH XFMR, 75KVA, 1PH, 7620/13200, 120/240120V, NO TAPS	1	3,642.97	3,642.97
	Electric Admin and Acct	Electric Admin and Acct			20
	Electric Labor Overhead	Electric Labor Overhead			743.82
	Electric Material Overhead	Electric Material Overhead			1,527.8
	Electric Overhead	Electric Overhead			799.87
Overall - Total					23,088.31

OH Transformer	Unit Cost	% Used	% Cost	Overhead Transformer Total		
15-13-120/240	\$ 2,326.77	32.82%	\$ 763.65	Install	Transformer	Total
25-13-120/240	\$ 2,845.77	30.52%	\$ 868.53	\$ 1,355	\$ 3,081	\$ 4,436
37-13-120/240	\$ 3,978.77	13.63%	\$ 542.31			
50-20-120/240	\$ 4,190.77	15.26%	\$ 639.51			
75-13-120/240	\$ 3,642.97	5.24%	\$ 190.89			
100-13-120/240	\$ 3,011.77	2.54%	\$ 76.50			
Total			\$ 3,081			



Work Order Cost Estimate

Data Source: Work
Order
Data Updated Daily

Work Order 1002911858

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

Description: OH Transformer Install
Est Date: Mar 13, 2024 9:59:54 AM
Design Version: 22
Crew Type: OHCREW

Estimate Request	Est Ver	Labor Hours	Contractor Hours	Labor Cost	Contract Labor	Materials Cost	Direct Materials Cost	Service Cost	Tools Cost	Contract Tools Cost	Overhead Amt	Salvage	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78682	22	6.29	\$0.00	\$320.42	\$0.00	\$546.57	\$0.00	\$0.00	\$172.60	\$0.00	\$318.68	\$0.00	\$0.00	\$0.00	\$1,358.27

Work Function	Original CU Name	Description	Quantity	Unit Cost	Linecost
I	18FGSOB E \ OH \ LF	18 IN FIBERGLASS SO BRACKET	1	233.83	233.83
	3/0CUWP E \ OH \ RW	CNDTR, 3/0 COPPER WP	23	4.28391304	98.53
	3R E \ OH \ SR	3 SPOOL RACK	1	194.13	194.13
	CO100 E \ OH \ XD	CUTOUT POLY 15,25,35KV 100A	1	215.06	215.06
	GNDT E \ OH \ GR	GROUND-OH TRNSFORMER	1	31.97	31.97
	LA10T E \ OH \ XD	TFMR LIGHTNING ARRESTER 10KV	1	217.31	217.31
	TMHW E \ OH \ HW	TRANSF MOUNTING HRDWR 3-25KVA	1	48.76	48.76
	Electric Admin and Acct	Electric Admin and Acct			1.04
	Electric Labor Overhead	Electric Labor Overhead			230.7
	Electric Material Overhead	Electric Material Overhead			45.37
	Electric Overhead	Electric Overhead			41.57
Overall - Total					1,358.27



Work Order Cost Estimate

Data Source: Work
Order
Data Updated Daily

Work Order 1002911858

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

Description: UG Primary Fixed
Est Date: Mar 13, 2024 9:58:25 AM
Design Version: 23
Crew Type: URDCREW

Estimate Request	Est Ver	Labor Hours	Contractor Hours	Labor Cost	Contract Labor	Materials Cost	Direct Materials Cost	Service Cost	Tools Cost	Contract Tools Cost	Overhead Amt	Salvage	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78682	23	6.96	\$0.00	\$356.36	\$0.00	\$1,513.67	\$0.00	\$0.00	\$179.23	\$0.00	\$466.25	\$0.00	\$0.00	\$0.00	\$2,515.51

Work Function	Original CU Name	Description	Quantity	Unit Cost	Linecost
I	2SWEEP E \ UP \ CD	SWEEP, 2 IN, 90 DEG PVC	2	22.155	44.31
	BC15 E \ UP \ EN	BUSH CAP 15KV	2	32.12	64.24
	EB15 E \ UX \ PC	ELBW 15KV FOR #1 ALCN	2	133.48	266.96
	JE1 E \ UP \ EN	JNCTN ENCL 1PH 15KV 4POS	1	1,214.58	1,214.58
	JE1-GNDSLV E \ UP \ UE	GROUND SLV 1PH JE1 & JE1-25KV	1	459.17	459.17
	Electric Admin and Acct	Electric Admin and Acct			2.05
	Electric Labor Overhead	Electric Labor Overhead			256.58
	Electric Material Overhead	Electric Material Overhead			125.64
	Electric Overhead	Electric Overhead			81.98

Overall - Total 2,515.51



Work Order Cost Estimate

Data Source: Work
Order
Data Updated Daily

Work Order 1002911858

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

Description: UG Primary Variable
Est Date: Mar 13, 2024 9:57:03 AM
Design Version: 24
Crew Type: URDCREW

Estimate Request	Est Ver	Labor Hours	Contractor Hours	Labor Cost	Contract Labor	Materials Cost	Direct Materials Cost	Service Cost	Tools Cost	Contract Tools Cost	Overhead Amt	Salvage	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78682	24	46.88	\$0.00	\$2,400.26	\$0.00	\$2,559.36	\$0.00	\$0.00	\$1,207.16	\$0.00	\$2,193.44	\$0.00	\$0.00	\$0.00	\$8,360.22

Work Function	Original CU Name	Description	Quantity	Unit Cost	Linecost
I	1CN15 E \ UP \ EC	CABLE UG #1SOL W/CN 15KV	682	2.99422287	2,042.06
	2CDTPL E \ UP \ CD	CNDT-2 INCH PVC	620	2.1623871	1,340.68
	CBLPUSH E \ UP \ EC	CABLE PUSH 4 HRS/CABLE/CONDUIT	1	433.22	433.22
	DD36HOE E \ UP \ DT	BACKHOE 36 IN DIRT DITCH	620	3.79164516	2,350.82
	Electric Admin and Acct	Electric Admin and Acct			6.14
	Electric Labor Overhead	Electric Labor Overhead			1,728.19
	Electric Material Overhead	Electric Material Overhead			212.43
	Electric Overhead	Electric Overhead			246.68
Overall - Total					8,360.22

Underground Primary Variable		
Total Cost	Length (ft)	Cost/ft
\$ 8,360	620	\$ 13.48



Work Order Cost Estimate

Data Source: Work
Order
Data Updated Daily

Work Order 1002911858

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

Description: UG Secondary Fixed
Est Date: Mar 13, 2024 9:55:41 AM
Design Version: 25
Crew Type: URDCREW

Estimate Request	Est Ver	Labor Hours	Contractor Hours	Labor Cost	Contract Labor	Materials Cost	Direct Materials Cost	Service Cost	Tools Cost	Contract Tools Cost	Overhead Amt	Salvage	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78682	25	2.79	\$0.00	\$142.84	\$0.00	\$302.59	\$0.00	\$0.00	\$71.84	\$0.00	\$149.17	\$0.00	\$0.00	\$0.00	\$666.44

Work Function	Original CU Name	Description	Quantity	Unit Cost	Linecost
I	2SWEEP E \ UV \ CD	SWEEP, 2 IN, 90 DEG PVC	1	22.15	22.15
	3SWEEP E \ UV \ CD	SWEEP, 3 IN, 90 DEG PVC	1	40.3	40.3
	BUS40 E \ UV \ SC	SEC BUS - 4 POS, 1-SCREW CONN	3	60.44	181.32
	HH E \ UL \ HH	HANDHOLE 13 IN X 24 IN	1	273.5	273.5
	Electric Admin and Acct	Electric Admin and Acct			0.52
	Electric Labor Overhead	Electric Labor Overhead			102.84
	Electric Material Overhead	Electric Material Overhead			25.11
	Electric Overhead	Electric Overhead			20.7
Overall - Total					666.44



Work Order Cost Estimate

Data Source: Work
Order
Data Updated Daily

Work Order 1002911858

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

Description: UG Secondary Variable
Est Date: Mar 13, 2024 9:54:09 AM
Design Version: 26
Crew Type: URDCREW

Estimate Request	Est Ver	Labor Hours	Contractor Hours	Labor Cost	Contract Labor	Materials Cost	Direct Materials Cost	Service Cost	Tools Cost	Contract Tools Cost	Overhead Amt	Salvage	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78682	26	2.76	\$0.00	\$141.31	\$0.00	\$343.05	\$0.00	\$0.00	\$71.07	\$0.00	\$152.99	\$0.00	\$0.00	\$0.00	\$708.42

Work Function	Original CU Name	Description	Quantity	Unit Cost	Linecost
I	3CDTPL E \ UV \ CD	CNDT-3 INCH PVC	50	4.7486	237.43
	4/0TXUG E \ UV \ SW	CABLE #4/0 UG TRIPLEX	55	3.12345455	171.79
	DD24HOE E \ UV \ DT	BACKHOE 24 IN DIRT DITCH	50	2.9242	146.21
	Electric Admin and Acct	Electric Admin and Acct			0.56
	Electric Labor Overhead	Electric Labor Overhead			101.74
	Electric Material Overhead	Electric Material Overhead			28.47
	Electric Overhead	Electric Overhead			22.22
Overall - Total					708.42

Underground Secondary Variable		
Total Cost	Length (ft)	Cost/ft
\$ 708	50	\$ 14.17



Work Order Cost Estimate

Data Source: Work
Order
Data Updated Daily

Work Order 1002911858

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

Description: UG Service
Est Date: Mar 13, 2024 9:52:33 AM
Design Version: 27
Crew Type: URDCREW

Estimate Request	Est Ver	Labor Hours	Contractor Hours	Labor Cost	Contract Labor	Materials Cost	Direct Materials Cost	Service Cost	Tools Cost	Contract Tools Cost	Overhead Amt	Salvage	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78682	27	4.13	\$0.00	\$211.46	\$0.00	\$268.28	\$0.00	\$0.00	\$106.37	\$0.00	\$198.56	\$0.00	\$0.00	\$0.00	\$784.67

Work Function	Original CU Name	Description	Quantity	Unit Cost	Linecost
I	2/0TXUG E \ UV \ SW	CABLE 2/0 UG TRIPLEX	82	2.49378049	204.49
	2CDTPL E \ UV \ CD	CNDT-2 INCH PVC	75	2.164	162.3
	DD24HOE E \ UV \ DT	BACKHOE 24 IN DIRT DITCH	75	2.92426667	219.32
	Electric Admin and Acct	Electric Admin and Acct			0.59
	Electric Labor Overhead	Electric Labor Overhead			152.25
	Electric Material Overhead	Electric Material Overhead			22.26
	Electric Overhead	Electric Overhead			23.46
Overall - Total					784.67

Underground Service Variable Cost		
Total	Length (ft)	Cost/ft
\$ 785	75	\$ 10.46



Work Order Cost Estimate

Data Source: Work
Order
Data Updated Daily

Work Order 1002911858

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

Description: UG Transformer
Est Date: Mar 13, 2024 9:51:02 AM
Design Version: 28
Crew Type: URDCREW

Estimate Request	Est Ver	Labor Hours	Contractor Hours	Labor Cost	Contract Labor	Materials Cost	Direct Materials Cost	Service Cost	Tools Cost	Contract Tools Cost	Overhead Amt	Salvage	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78682	28	29.94	\$0.00	\$1,532.94	\$0.00	\$46.68	\$0.00	\$0.00	\$770.94	\$0.00	\$1,203.97	\$0.00	\$41,208.09	\$0.00	\$44,762.62

Work Function	Original CU Name	Description	Quantity	Unit Cost	Linecost
I	100P-13-240/120 E \ UX \ TR	PAD XFMR, 100KVA, 1 PH, 13200/7620, 240/120V, NO TAPS	1	6,891.76	6,891.76
	15P-13-240/120-T E \ UX \ TR	PAD XFMR, 15KVA, 1 PH, 13200/7620, 240/120V, TAPS	1	6,562.76	6,562.76
	25P-13-240/120 E \ UX \ TR	PAD XFMR, 25KVA, 1 PH, 13200/7620, 240/120V, NO TAPS	1	5,211.76	5,211.76
	37.5P-13-240/120 E \ UX \ TR	PAD XFMR, 37.5KVA, 1 PH, 13200/7620, 240/120V, NO TAPS	1	5,441.76	5,441.76
	50P-13-240/120 E \ UX \ TR	PAD XFMR, 50KVA, 1 PH, 13200/7620, 240/120V, NO TAPS	1	8,412.76	8,412.76
	75P-13-240/120 E \ UX \ TR	PAD XFMR, 75KVA, 1 PH, 13200/7620, 240/120V, NO TAPS	1	6,491.76	6,491.76
	Electric Admin and Acct	Electric Admin and Acct			39.01
	Electric Labor Overhead	Electric Labor Overhead			1,103.72
	Electric Material Overhead	Electric Material Overhead			3,046.82
	Electric Overhead	Electric Overhead			1,560.51
Overall - Total					44,762.62



Work Order Cost Estimate

Data Source: Work
Order
Data Updated Daily

Work Order 1002911858

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

Description: UG Transformer Install
Est Date: Mar 13, 2024 9:48:36 AM
Design Version: 29
Crew Type: URDCREW

Estimate Request	Est Ver	Labor Hours	Contractor Hours	Labor Cost	Contract Labor	Materials Cost	Direct Materials Cost	Service Cost	Tools Cost	Contract Tools Cost	Overhead Amt	Salvage	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78682	29	2.69	\$0.00	\$137.72	\$0.00	\$690.97	\$0.00	\$0.00	\$69.28	\$0.00	\$193.32	\$0.00	\$0.00	\$0.00	\$1,091.29

Work Function	Original CU Name	Description	Quantity	Unit Cost	Linecost
I	2SWEEP E \ UP \ CD	SWEEP, 2 IN, 90 DEG PVC	1	22.15	22.15
	BC15 E \ UX \ PC	BUSH CAP 15KV	1	31.35	31.35
	BOXPAD E \ UX \ UE	BOX PAD - 1PH PADMOUNT TRANSF	1	752.88	752.88
	GNDUG E \ UX \ GR	GROUND-AT PAD OR VAULT	1	91.59	91.59
	Electric Admin and Acct	Electric Admin and Acct			0.91
	Electric Labor Overhead	Electric Labor Overhead			99.15
	Electric Material Overhead	Electric Material Overhead			57.35
	Electric Overhead	Electric Overhead			35.91
Overall - Total					1,091.29

UG Transformer	Unit Cost	% Used	% Cost	Underground Transformer Total		
				Install	Transformer	Total
15P-13-120/240	\$ 6,562.76	25.22%	\$1,655.13			
25P-13-120/240	\$ 5,211.76	33.51%	\$1,746.46	\$ 1,091	\$ 6,378	\$ 7,470
37P-20-120/240	\$ 5,441.76	9.74%	\$ 530.03			
50P-13-120/240	\$ 8,412.76	20.28%	\$1,706.11			
75P-13-120/240	\$ 6,491.76	8.68%	\$ 563.48			
100P-13-120/240	\$ 6,891.76	2.57%	\$ 177.12			
Total			\$6,378.33			



Work Order Cost Estimate

Data Source: Work
Order
Data Updated Daily

Work Order 1002911858

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

Description: Secondary Pole Fixed Cost
Est Date: Mar 13, 2024 9:36:40 AM
Design Version: 30
Crew Type: OHCREW

Estimate Request	Est Ver	Labor Hours	Contractor Hours	Labor Cost	Contract Labor	Materials Cost	Direct Materials Cost	Service Cost	Tools Cost	Contract Tools Cost	Overhead Amt	Salvage	Deferred Amt	Adhoc Materials	Adjusted Total Cost for AdHoc
78682	30	11.52	\$0.00	\$586.83	\$0.00	\$755.32	\$0.00	\$0.00	\$316.11	\$0.00	\$553.21	\$0.00	\$0.00	\$0.00	\$2,211.47

Work Function	Original CU Name	Description	Quantity	Unit Cost	Linecost
I	1RH E \ OH \ SR	SEC RACK, 1 SPOOL - HEAVY DUTY	1	138.86	138.86
	35PCL4 E \ OH \ PL	POLE CDR 35 FT DIRT CLS 4	1	1,519.4	1,519.4
	Electric Admin and Acct	Electric Admin and Acct			1.66
	Electric Labor Overhead	Electric Labor Overhead			422.52
	Electric Material Overhead	Electric Material Overhead			62.69
	Electric Overhead	Electric Overhead			66.34

Overall - Total					2,211.47
-----------------	--	--	--	--	----------

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



April 8, 2024

<<Recipient>>

<<Address>>

<<Address>>

<<Address>>

Dear Builder and/or Developer:

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

The Company filed its proposed changes with the Commission on March 29, 2024, and if the requested changes are approved, they would go into effect on May 15, 2024.

The changes include updating the standard or basic development costs and allowance to reflect actual 2023 material and labor costs. Below is a summary of the changes included in the filing:

Residential Developments

	<u>Present</u>	<u>Proposed</u>
Total Cost per Lot	\$ 2,947	\$ 3,358
Less: Service Cost	\$ 572	\$ 525
Developer Responsibility	\$ 2,375	\$ 2,833
Developer Refundable Payment	\$ 2,095	\$ 2,475
Builder Non-Refundable Payment	\$ 852	\$ 883
Allowance	\$ 2,095	\$ 2,475

The proposed change in the cost per lot would require builders to make a \$883 non-refundable payment. Developers would only need to provide a letter of credit, or cash deposit, for \$2,833 per residence until such time as a permanent hookup is made.

The Company's applications are proposals, subject to public review and a Commission decision. Copies of the applications are available for public review at the offices of both the Commission and Avista, and on the Commission's website (www.puc.idaho.gov). Customers may file with the

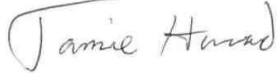
Commission written comments related to the Company's filings. Customers may also subscribe to the Commission's RSS feed (<http://www.puc.idaho.gov/rssfeeds/rss.htm>) to receive periodic updates via e-mail about the case. Copies of rate filings are also available on our website, www.myavista.com/rates.

If you would like to submit comments on the proposed change, you can do so by going to the Commission website or mailing comments to:

Idaho Public Utilities Commission
P.O. Box 83720
Boise, ID 83720-0074

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

Sincerely,

A handwritten signature in cursive script that reads "Jamie Howard". The signature is written in dark ink and is positioned above the printed name.

Jamie Howard
Account Executive-Development Specialist
208-769-1871

IDAHO

**Avista 2024 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	\$2,095 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

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>\$2,475</u> per unit
Schedule 1 duplex	<u>\$1,980</u> per unit
Schedule 1 multiplex	<u>\$1,490</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.

Issued March 29, 2024

Effective May 15, 2024

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

- 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 \$13,480 for 1,000 feet of primary underground circuit (\$13.48 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: $600 \text{ ft} \times \$13.48/\text{ft} \times \frac{1}{2} = \$4,044$.
4. The Second Customer's payment of \$4,044, will be refunded to the First Customer to reduce his investment in the 600 feet to \$4,044. The First Customer's investment in the remaining 400 feet remains at \$5,392. ($\$13,480 - \$4,044 - \$4,044 = \$5,392$)

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 29, 2024

Effective May 15, 2024

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

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: \$2,833 per Lot

Issued March 29, 2024

Effective May 15, 2024

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

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 \$2,833 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 \$883 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 29, 2024

Effective May 15, 2024

Issued by Avista Utilities
By

Patrick Ehrbar, Director of Regulatory Affairs



AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 - continued

For Developers who have made a cash payment to the Company for the Basic 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
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 \$2,833 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 29, 2024

Effective May 15, 2024

Issued by Avista Utilities
By

Patrick Ehrbar, Director of Regulatory Affairs



AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 – continued

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

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

ALLOWANCE BY SERVICE SCHEDULE

Schedule 11 or 12: ~~\$0.16986~~ per kWh
Schedule 21 or 22: ~~\$0.15734~~ per kWh
Schedule 31 or 32: ~~\$0.27247~~ 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

- 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: \$0.19321 per kWh

Schedule 21 or 22: \$0.17749 per kWh

Schedule 31 or 32: \$0.31838 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 29, 2024

Effective May 15, 2024

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
--------------	----------------------

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: \$5,379 per Customer
Variable Costs: \$10.69 per foot

Underground Primary Circuit:

Fixed Costs: \$2,516 per Customer
Variable Costs: \$13.48 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: \$666 per customer
Variable Costs: \$14.17 per foot

Single Phase Overhead Secondary Circuit:

Fixed Costs: \$2,212 per customer

Issued March 29, 2024

Effective May 15, 2024

Issued by Avista Utilities
By

Patrick Ehrbar, Director of Regulatory Affairs



AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 - continued

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



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: \$5.02 per foot

Single Phase Underground Service Circuit:

Variable Costs: \$10.46 per foot

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

Single Phase Overhead Transformer Costs: \$4,436 per Customer

Single Phase Padmount Transformer Costs: \$7,470 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 29, 2024

Effective May 15, 2024

Issued by Avista Utilities
By

Patrick Ehrbar, Director of Regulatory Affairs



IDAHO

Avista 2024 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	\$2,475 per unit
Schedule 1 duplex	\$1,980 per unit
Schedule 1 multiplex	\$1,490 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 29, 2024

Effective May 15, 2024

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 \$13,480 for 1,000 feet of primary underground circuit (\$13.48 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:
 $600 \text{ ft} \times \$13.48/\text{ft} \times \frac{1}{2} = \$4,044$.
4. The Second Customer's payment of \$4,044, will be refunded to the First Customer to reduce his investment in the 600 feet to \$4,044. The First Customer's investment in the remaining 400 feet remains at \$5,392. ($\$13,480 - \$4,044 - \$4,044 = \$5,392$)

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 29, 2024

Effective May 15, 2024

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: \$2,833 per Lot

Issued March 29, 2024

Effective May 15, 2024

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 \$2,833 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 \$883 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 29, 2024

Effective May 15, 2024

Issued by Avista Utilities
By

Patrick Ehrbar, Director of Regulatory Affairs



AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 - continued

For Developers who have made a cash payment to the Company for the Basic 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 \$2,833 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 29, 2024

Effective May 15, 2024

Issued by Avista Utilities
By

Patrick Ehrbar, Director of Regulatory Affairs



AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 – continued

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

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

ALLOWANCE BY SERVICE SCHEDULE

Schedule 11 or 12: \$0.19321 per kWh
Schedule 21 or 22: \$0.17749 per kWh
Schedule 31 or 32: \$0.31838 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 29, 2024

Effective May 15, 2024

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:	\$5,379 per Customer
Variable Costs:	\$10.69 per foot

Underground Primary Circuit:

Fixed Costs:	\$2,516 per Customer
Variable Costs:	\$13.48 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:	\$666 per customer
Variable Costs:	\$14.17 per foot

Single Phase Overhead Secondary Circuit:

Fixed Costs:	\$2,212 per customer
--------------	----------------------

Issued March 29, 2024

Effective May 15, 2024

Issued by Avista Utilities
By

Patrick Ehrbar, Director of Regulatory Affairs



AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 51 - continued

- h. "Service Circuit" is the electrical facility between the Company's Transformer, connectors, or handhole and the Point of Delivery for a single Customer or building. The Service Circuit is single phase*, is operated at less than 600 volts to ground and may include conductors, connectors, conduit, and ditch. The Basic 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: \$5.02 per foot

Single Phase Underground Service Circuit:

Variable Costs: \$10.46 per foot

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

Single Phase Overhead Transformer Costs: \$4,436 per Customer

Single Phase Padmount Transformer Costs: \$7,470 per Customer

- j. "Underground Facilities" may include primary cable, secondary and service cable, secondary and service connections, surface-type (pad-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.

Issued March 29, 2024

Effective May 15, 2024

Issued by Avista Utilities
By

Patrick Ehrbar, Director of Regulatory Affairs

