

**BEFORE THE WASHINGTON
UTILITIES & TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

AVISTA CORPORATION d/b/a AVISTA UTILITIES,

Respondent.

DOCKET NOS. UE-200900 and UG-200901 (*Consolidated*)

PAUL J. ALVAREZ AND DENNIS STEPHENS
ON BEHALF OF THE
WASHINGTON STATE OFFICE OF THE ATTORNEY GENERAL
PUBLIC COUNSEL UNIT

EXHIBIT PADS-30

Avista Response to Public Counsel Data Request No. 247, Attachment A

April 21, 2021

**AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	WASHINGTON	DATE PREPARED:	03/15/2021
CASE NO.:	UE-200900 & UG-200901	WITNESS:	Heather Rosentrater/K. Schultz
REQUESTER:	Public Counsel	RESPONDER:	Kyle Jonas / K. Schultz
TYPE:	Data Request	DEPT:	Asset Maintenance
REQUEST NO.:	PC - 247	TELEPHONE:	(509) 495-2695
		EMAIL:	kyle.jonas@avistacorp.com

SUBJECT: Electric Distribution Grid Modernization

REQUEST:

Please refer to Table k-1 provided by Avista in response to Public Counsel Data Request No. 110 (k).

- a) Provide, for each feeder listed in Table k-1, the amount of accumulated depreciation associated with the amounts provided as of the end of the test period in this rate case.
- b) Provide, for each feeder listed in Table k-1, the amounts added to rate base since the last rate case associated with the installation of distribution automation equipment of the types listed in tab “Grid Mod Device List” of Attachment R provided in response to PC-DR-110 (r).
- c) Provide, for each amount provided in response to subpart (b), the amount of accumulated depreciation associated with the amounts provided as of the end of the test period in this rate case.

Response:

- a) Below are the projects and project numbers for the feeders listed in Table k-1. No construction has been performed on five of the feeders in the table.

Table k-1 Feeders (ER #2470)	
Feeder	Project Number
BEA1242	95605981
F&C12F1	02806408
HOL1205	93205098
M15514	93305069
MIS431	90705107
NE12F4*	95606217
ORO1280	03805531
ORO1282*	91305012
PDL1201	92205117
RAT233	03805513
ROS12F4*	95606153
ROS12F5*	95606152
SPI12F1	02805932
SPR761	02806174
TUR112	02806176

*Construction has not taken place.

Please refer to PC-DR-247 Attachment A for accumulated depreciation (A/D) balances related to the feeders listed in Table k-1, which is included herein for ease of reference. As shown in Table k-

1 there are five feeders where construction has not taken place. Thus, no balances have transferred to plant yet. Of note, A/D as of the end of the Company's test period would be December 31, 2019. However, included in the rate base (plant, less A/D and ADFIT) calculation for subpart (b) below would be A/D as of December 31, 2020.

- b) Automation devices listed for each feeder are provided in the table below, from the Company's response to PC-DR-110 Attachment R.

Feeder	Viper Switch	Viper Recloser	Switched Cap Bank	Fixed Capacitor	Smart Midline Regulators
BEA 12F2	0	0	0	0	0
F&C 12F1	0	0	0	0	0
HOL 1205	1	1	1	1	0
M15 514	5	1	1	3	0
MIS 431	1	4	0	0	0
ORO 1280	1	1	1	1	0
ORO 1282	0	0	0	0	0
PDL 1201	3	1	1	1	0
RAT 233	2	4	0	1	0
ROS 12F4	0	0	0	0	0
ROS 12F5	0	0	0	0	0
SIP 12F4	1	1	0	0	0
SPI 12F1	0	3	1	0	0
SPR 761	0	1	1	1	0
TUR 112	0	1	1	1	1

Note: Not all devices listed were installed between the years 2018 and 2020.

The Company's historical test period in its prior rate case was the twelve months ended December 31, 2018; thus, the Company has included plant additions for the projects contained on the "TTP Detail" tab in PC-DR-247 Attachment A for the period of January 1, 2019 through December 31, 2020. Please refer to PC-DR-247 Attachment A for the associated rate base (plant additions, less A/D and ADFIT) as of December 31, 2020 EOP.

- c) Please refer to subpart (a) above. PC-DR-247 Attachment A includes A/D balances related to the feeders listed in Table k-1 above. A/D as of the end of the Company's test period would be December 31, 2019. However, included in the rate base (plant, less A/D and ADFIT) calculation for subpart (b) above is A/D as of December 31, 2020.

Plant Additions	Func Group	Depreciation Rate [%]	202010	202011	202012
			Generation - Steam/Thermal	2.96%	
	Generation - Hydro	2.20%			
	Generation - Other	3.56%			
	Transmission	2.06%			
	Distribution - Direct	2.45%	52,091	150,541	9,966
	Distribution - AA	2.45%			
	Distribution - AN	2.69%			
	General Plant	3.79%			
	Transportation	5.42%			
	Hardware	20.00%			
	Software	20.00%			
Total			52,091	150,541	9,966
Ending Plant Balance					
	Generation - Steam/Thermal		-	-	-
	Generation - Hydro		-	-	-
	Generation - Other		-	-	-
	Transmission		-	-	-
	Distribution - Direct		12,100,873	12,251,414	12,261,380
	Distribution - AA		-	-	-
	Distribution - AN		-	-	-
	General Plant		-	-	-
	Transportation		-	-	-
	Hardware		-	-	-
	Software		-	-	-
Total			12,100,873	12,251,414	12,261,380
Depreciation Expense Calcula					
	Generation - Steam/Thermal		-	-	-
	Generation - Hydro		-	-	-
	Generation - Other		-	-	-
	Transmission		-	-	-
	Distribution - Direct		24,612	24,818	24,982
	Distribution - AA		-	-	-
	Distribution - AN		-	-	-
	General Plant		-	-	-
	Transportation		-	-	-
	Hardware		-	-	-
	Software		-	-	-
Total			24,612	24,818	24,982
Accumulated Depreciation					
	Generation - Steam/Thermal		-	-	-
	Generation - Hydro		-	-	-
	Generation - Other		-	-	-
	Transmission		-	-	-
	Distribution - Direct		(322,615)	(347,434)	(372,416)
	Distribution - AA		-	-	-
	Distribution - AN		-	-	-
	General Plant		-	-	-
	Transportation		-	-	-
	Hardware		-	-	-
	Software		-	-	-
Total			(322,615)	(347,434)	(372,416)
Basis Adjustments [2]					
	Generation - Steam/Thermal	7%	-	-	-
	Generation - Hydro	7%	-	-	-
	Generation - Other	7%	-	-	-
	Transmission	10%	-	-	-
	Distribution - Direct	20%	65,117	65,117	65,117
	Distribution - AA	20%	-	-	-
	Distribution - AN	20%	-	-	-
	General Plant	0%	-	-	-
	Transportation	0%	-	-	-
	Hardware	0%	-	-	-
	Software	0%	-	-	-
Total			65,117	65,117	65,117
Year 1 Tax Depreciation Expense					
	Generation - Steam/Thermal	3.75%	-	-	-
	Generation - Hydro	3.75%	-	-	-
	Generation - Other	3.75%	-	-	-
	Transmission	3.75%	-	-	-
	Distribution - Direct	3.75%	9,768	9,768	9,768
	Distribution - AA	3.75%	-	-	-
	Distribution - AN	3.75%	-	-	-
	General Plant	14.29%	-	-	-
	Transportation	20.00%	-	-	-
	Hardware	20.00%	-	-	-
	Software	16.67%	-	-	-
Total			9,768	9,768	9,768

Func Group	Depreciation Rate [1]	202010	202011	202012
Year 2 Tax Depreciation Expense				
Generation - Steam/Thermal	7.22%	-	-	-
Generation - Hydro	7.22%	-	-	-
Generation - Other	7.22%	-	-	-
Transmission	7.22%	-	-	-
Distribution - Direct	7.22%	40,207	40,207	40,207
Distribution - AA	7.22%	-	-	-
Distribution - AN	7.22%	-	-	-
General Plant	24.49%	-	-	-
Transportation	32.00%	-	-	-
Hardware	32.00%	-	-	-
Software	33.33%	-	-	-
Total		40,207	40,207	40,207
Year 3 Tax Depreciation Expense				
Generation - Steam/Thermal	6.68%	-	-	-
Generation - Hydro	6.68%	-	-	-
Generation - Other	6.68%	-	-	-
Transmission	6.68%	-	-	-
Distribution - Direct	6.68%	-	-	-
Distribution - AA	6.68%	-	-	-
Distribution - AN	6.68%	-	-	-
General Plant	17.49%	-	-	-
Transportation	19.20%	-	-	-
Hardware	19.20%	-	-	-
Software	33.33%	-	-	-
Total		-	-	-
Year 4 Tax Depreciation Expense				
Generation - Steam/Thermal	6.18%	-	-	-
Generation - Hydro	6.18%	-	-	-
Generation - Other	6.18%	-	-	-
Transmission	6.18%	-	-	-
Distribution - Direct	6.18%	-	-	-
Distribution - AA	6.18%	-	-	-
Distribution - AN	6.18%	-	-	-
General Plant	12.49%	-	-	-
Transportation	11.52%	-	-	-
Hardware	11.52%	-	-	-
Software	16.67%	-	-	-
Total		-	-	-
Total Tax Depreciation Expense				
Generation - Steam/Thermal		-	-	-
Generation - Hydro		-	-	-
Generation - Other		-	-	-
Transmission		-	-	-
Distribution - Direct		115,091	115,091	115,091
Distribution - AA		-	-	-
Distribution - AN		-	-	-
General Plant		-	-	-
Transportation		-	-	-
Hardware		-	-	-
Software		-	-	-
Total		115,091	115,091	115,091
Accumulated Tax Depreciation				
Generation - Steam/Thermal		-	-	-
Generation - Hydro		-	-	-
Generation - Other		-	-	-
Transmission		-	-	-
Distribution - Direct		(3,072,417)	(3,187,508)	(3,302,599)
Distribution - AA		-	-	-
Distribution - AN		-	-	-
General Plant		-	-	-
Transportation		-	-	-
Hardware		-	-	-
Software		-	-	-
Total		(3,072,417)	(3,187,508)	(3,302,599)
Book/Tax Difference				
Generation - Steam/Thermal		-	-	-
Generation - Hydro		-	-	-
Generation - Other		-	-	-
Transmission		-	-	-
Distribution - Direct		(2,749,802)	(2,840,075)	(2,930,184)
Distribution - AA		-	-	-
Distribution - AN		-	-	-
General Plant		-	-	-
Transportation		-	-	-
Hardware		-	-	-
Software		-	-	-
Total		(2,749,802)	(2,840,075)	(2,930,184)
ADFIT				
Generation - Steam/Thermal	21.00%	-	-	-
Generation - Hydro		-	-	-
Generation - Other		-	-	-
Transmission		-	-	-
Distribution - Direct		(577,458)	(596,416)	(615,339)
Distribution - AA		-	-	-
Distribution - AN		-	-	-
General Plant		-	-	-
Transportation		-	-	-
Hardware		-	-	-
Software		-	-	-
Total		(577,458)	(596,416)	(615,339)

[1] Book Rates from the Depreciation Study approved in Order 04 related to UE-180167 and UG-180167 12/31/2020 EOP Rate Base 11,273,626
 [2] Electric repairs have historically been generation, transmission, and distribution related; this year's

Plant Additions

ER	Bival	BI Desc	Ser.Jur	Depreciation Category (per Utility Account)	WA - E % Allocation	Total 201901	Total 201902	Total 201903	Total 201904	Total 201905	Total 201906	Total 201907	Total 201908	Total 201909	Total 201910	Total 201911	Total 201912	Total 202001
2470	CD412	RAT231 Feeder Upgrade	ED.ID	Elec Distribution 360-373	0%	225,908	89,843	282,090	40,594	147,731	65,524	50,780	52,933	44,099	8,912	15,860	33,166	31,657
2470	FD502	SPR761 Feeder Upgrade	ED.WA	Elec Distribution 360-373	100%	76,940	237,438	220,244	70,445	580,385	379,443	479,922	162,564	24,844	162,462	47,338	9,301	245,676
2470	KD601	MIS431 Grid Modernization	ED.ID	Elec Distribution 360-373	0%	(3,530)	(21,100)	6,905	2,165	18,977	5,101	24,174	57,983	33,244	35,112	43,419	5,143	25,234
2470	LD511	ORO1280 Feeder Upgrade	ED.ID	Elec Distribution 360-373	0%	40	-											
2470	LD600	PDL1201 Grid Modernization	ED.WA	Elec Distribution 360-373	100%	28,115	238	101	(782)	18,417		17,874	1,356	14,751				3,656
2470	LD802	HOL1205 Grid Modernization	ED.ID	Elec Distribution 360-373	0%	11,974	(33,105)	27,002	785	418	1,095	671	7,655					8,361
2470	PD502	TUR112 Feeder Upgrade	ED.WA	Elec Distribution 360-373	100%	181,354	233,380	306,678	274,457	444,984	380,623	707,939	191,875	605,239	577,083	101,375	272,251	115,682
2470	PD702	M15514 Grid Modernization	ED.ID	Elec Distribution 360-373	0%													
2470	SD707	F&C12F1 Grid Modernization	ED.WA	Elec Distribution 360-373	100%	93,577	188,148	340,039	169,012	112,275	22,917	78,501	276,834	174,815	5,633	48,100	50,500	39,910
2470	WD307	Spirit 12 F1 Feeder Upgrade	ED.WA	Elec Distribution 360-373	100%	(18,266)		0										
Grand Total						596,112	694,841	1,183,060	556,676	1,323,187	854,703	####	751,201	896,993	789,201	256,090	382,378	458,158

Plant Additions

ER	Bival	BI Desc	Ser.Jur	Depreciation Category (per Utility Account)	Total 202002	Total 202003	Total 202004	Total 202005	Total 202006	Total 202007	Total 202008	Total 202009	Total 202010	Total 202011	Total 202012	WA-E 201901	WA-E 201902	WA-E 201903
2470	CD412	RAT231 Feeder Upgrade	ED.ID	Elec Distribution 360-373	49,853	22,710	26,054	197,703	523,063	128,174	22,229	41,977	9,999	47,510	38,552	-	-	-
2470	FD502	SPR761 Feeder Upgrade	ED.WA	Elec Distribution 360-373	219,590	256,732	135,378	423,049	279,256	225,197	137,366	238,532	20,362	94,299	(4,886)	76,940	237,438	220,244
2470	KD601	MIS431 Grid Modernization	ED.ID	Elec Distribution 360-373	18,691	5,596	13,213	11,087	171,855	276,722	47,798	116,178	192,327	2,919	20,186	-	-	-
2470	LD511	ORO1280 Feeder Upgrade	ED.ID	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2470	LD600	PDL1201 Grid Modernization	ED.WA	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	28,115	238	101
2470	LD802	HOL1205 Grid Modernization	ED.ID	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2470	PD502	TUR112 Feeder Upgrade	ED.WA	Elec Distribution 360-373	194,176	(107,938)	26,321	(20,526)	(13,191)	1,658	17,834	16,366	27,917	55,625	3,318	181,354	233,380	306,678
2470	PD702	M15514 Grid Modernization	ED.ID	Elec Distribution 360-373	-	594,291	16,726	55,656	130,631	37,838	7,784	51,214	51,544	104,907	249,736	-	-	-
2470	SD707	F&C12F1 Grid Modernization	ED.WA	Elec Distribution 360-373	345,528	394,831	68,535	33,600	70,583	14,199	291,548	44,519	3,812	617	11,534	93,577	188,148	340,039
2470	WD307	Spirit 12 F1 Feeder Upgrade	ED.WA	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	(18,266)	-	-	0
Grand Total					827,838	###	286,227	700,569	###	683,787	524,559	508,785	305,961	305,878	318,440	361,720	659,203	867,062

Plant Additions

ER	Bival	BI Desc	Ser.Jur	Depreciation Category (per Utility Account)	WA-E 201904	WA-E 201905	WA-E 201906	WA-E 201907	WA-E 201908	WA-E 201909	WA-E 201910	WA-E 201911	WA-E 201912	WA-E 202001	WA-E 202002	WA-E 202003	WA-E 202004	WA-E 202005
2470	CD412	RAT231 Feeder Upgrade	ED.ID	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2470	FD502	SPR761 Feeder Upgrade	ED.WA	Elec Distribution 360-373	70,445	580,385	379,443	479,922	162,564	24,844	162,462	47,338	9,301	245,676	219,590	256,732	135,378	423,049
2470	KD601	MIS431 Grid Modernization	ED.ID	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2470	LD511	ORO1280 Feeder Upgrade	ED.ID	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2470	LD600	PDL1201 Grid Modernization	ED.WA	Elec Distribution 360-373	(782)	18,417	-	17,874	1,356	14,751	-	-	3,656	-	-	-	-	-
2470	LD802	HOL1205 Grid Modernization	ED.ID	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2470	PD502	TUR112 Feeder Upgrade	ED.WA	Elec Distribution 360-373	274,457	444,984	380,623	707,939	191,875	605,239	577,083	101,375	272,251	115,682	194,176	(107,938)	26,321	(20,526)
2470	PD702	M15514 Grid Modernization	ED.ID	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2470	SD707	F&C12F1 Grid Modernization	ED.WA	Elec Distribution 360-373	169,012	112,275	22,917	78,501	276,834	174,815	5,633	48,100	50,500	39,910	345,528	394,831	68,535	33,600
2470	WD307	Spirit 12 F1 Feeder Upgrade	ED.WA	Elec Distribution 360-373	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total					513,132	###	782,984	###	632,629	819,650	745,178	196,812	335,708	401,267	759,294	543,625	230,234	436,123

Plant Additions

ER	Bival	BI Desc	Ser.Jur	Depreciation Category (per Utility Account)	WA-E 202006	WA-E 202007	WA-E 202008	WA-E 202009	WA-E 202010	WA-E 202011	WA-E 202012
2470	CD412	RAT231 Feeder Upgrade	ED.ID	Elec Distribution 360-373	-	-	-	-	-	-	-
2470	FD502	SPR761 Feeder Upgrade	ED.WA	Elec Distribution 360-373	279,256	225,197	137,366	238,532	20,362	94,299	(4,886)
2470	KD601	MIS431 Grid Modernization	ED.ID	Elec Distribution 360-373	-	-	-	-	-	-	-
2470	LD511	ORO1280 Feeder Upgrade	ED.ID	Elec Distribution 360-373	-	-	-	-	-	-	-
2470	LD600	PDL1201 Grid Modernization	ED.WA	Elec Distribution 360-373	-	-	-	-	-	-	-
2470	LD802	HOL1205 Grid Modernization	ED.ID	Elec Distribution 360-373	-	-	-	-	-	-	-
2470	PD502	TUR112 Feeder Upgrade	ED.WA	Elec Distribution 360-373	(13,191)	1,658	17,834	16,366	27,917	55,625	3,318
2470	PD702	M15514 Grid Modernization	ED.ID	Elec Distribution 360-373	-	-	-	-	-	-	-
2470	SD707	F&C12F1 Grid Modernization	ED.WA	Elec Distribution 360-373	70,583	14,199	291,548	44,519	3,812	617	11,534
2470	WD307	Spirit 12 F1 Feeder Upgrade	ED.WA	Elec Distribution 360-373	-	-	-	-	-	-	-
Grand Total					336,647	241,053	446,748	299,416	52,091	150,541	9,966