

Attachment B

Workpapers supporting charge for service

AVISTA UTILITIES

Consolidated Irrigation Washington Distribution Facilities Cost

From Revenue/Cost of Service Approved in WUTC Docket No. UE-200900 General Rate Case

			Workpaper Reference	Annual Values
(a)	WA Normalized Annual KWh	5,615,755,915	A	
(b)	Consolidated Irrigation Annual kWh (average 2018 - 2020)	6,154,262	B	
(c)	Consolidated Irrigation Load Ratio Share [line b ÷ line a]	0.10959%		
(d)	Total WA Distribution Cost	\$158,375,493	C	
(e)	Less: Customer, Street Lighting and Underground Facilities Costs	-\$65,162,967	D	
(f)	Load Related WA Distribution Facilities Cost	\$93,212,526	E	
(g)	Consolidated Irrigation Load Related Annual Revenue Requirement [line c * line f]	\$102,151		
(h)	Consolidated Irrigation Load Related Monthly Charge [line g ÷ 12]	\$8,512.57		\$102,150.86
(i)	WA Direct Customer Cost per Meter per Month	\$10.51	F	\$126.12
(j)	Consolidated Irrigation Meter Count	11		
(k)	Consolidated Irrigation Customer Related Monthly Charge [line i * line j]	\$115.61		\$1,387.32
(l)	Consolidated Irrigation Total Monthly Charge [line h + line k]	\$8,628.18		\$103,538.18
(m)	Previous Consolidated Irrigation Monthly Charge (UE-200900)	\$9,104.64		\$109,255.68
(n)	Consolidated Irrigation Monthly Increase (\$) [line l - line m]	-\$476.46		-\$5,717.50
(o)	Consolidated Irrigation Monthly Increase (%) [line n ÷ line m]	-5.2%		

AVISTA UTILITIES
 WASHINGTON ELECTRIC
 PRO FORMA REVENUE UNDER PRESENT AND PROPOSED BASE TARIFF RATES
 12 MONTHS ENDED DECEMBER 31, 2019

WORK PAPER REFERENCE	TOTAL	RESIDENTIAL SCHEDULE 1,2	GENERAL SVC. SCH. 11,12	LG. GEN. SVC. SCH. 21,22	EX LG GEN SVC SCHEDULE 25	EX LG GEN SVC SCHEDULE 25I	PUMPING SCH. 30, 31, 32	ST & AREA LTG SCH. 41-48	
PRESENT BILL DETERMINANTS									
KILOWATT HOURS (KWHS)									
JDM-E-10	BLOCK 1	1,632,639,774	435,979,118	1,229,791,152	126,000,000	6,000,000	46,790,738		
JDM-E-10	BLOCK 2	504,552,668	191,116,384	146,237,824	489,959,799	66,000,000	92,769,241		
JDM-E-10	BLOCK 3	299,072,582			4,157,887	379,099,448			
JDM-E-10	BLOCK 4								
JDM-E-20	STREET & AREA LIGHTS							17,961,924	
	SUBTOTAL	5,668,128,540	2,436,265,025	627,095,503	1,376,028,976	620,117,686	451,099,448	139,559,979	17,961,924
JDM-E-10	SUBTOTAL ADJUSTMENT TO ACTUAL	5,668,128,540 0	2,436,265,025 0	627,095,503 0	1,376,028,976 0	620,117,686 0	451,099,448 0	139,559,979 0	17,961,924 0
JDM-E-3	TOTAL BEFORE ADJUSTMENT WEATHER & UNBILLED ADJ. KWHS	5,668,128,540 (52,372,625)	2,436,265,025 (40,779,500)	627,095,503 (5,197,349)	1,376,028,976 (6,458,850)	620,117,686 0	451,099,448 0	139,559,979 63,074	17,961,924 0
	TOTAL PROFORMA KWHS	5,615,755,915	2,395,485,525	621,898,154	1,369,570,126	620,117,686	451,099,448	139,623,053	17,961,924
JDM-E-10	TOTAL BILLS MINIMUM BILLS		2,619,517	391,801	22,941	252	12	29,492	
JDM-E-10	EXCESS DEMAND			438,308	2,648,036	585,967	689,916		
PROPOSED BILL DETERMINANTS									
KILOWATT HOURS (KWHS)									
	BLOCK 1	1,632,639,774	435,979,118	1,229,791,152	126,000,000	6,000,000	46,790,738	0	
	BLOCK 2	504,552,668	191,116,384	146,237,824	489,959,799	66,000,000	92,769,241	0	
	BLOCK 3	299,072,582		0	4,157,887	379,099,448	0	0	
	BLOCK 4		0	0	0	0	0	0	
	STREET & AREA LIGHTS		0	0	0	0	0	17,961,924	
	SUBTOTAL	5,668,128,540 0	2,436,265,025 0	627,095,503 0	1,376,028,976 0	620,117,686 0	451,099,448 0	139,559,979 0	17,961,924 0
	SUBTOTAL ADJUSTMENT TO ACTUAL	5,668,128,540 0	2,436,265,025 0	627,095,503 0	1,376,028,976 0	620,117,686 0	451,099,448 0	139,559,979 0	17,961,924 0
	TOTAL BEFORE ADJUSTMENT WEATHER & UNBILLED ADJ. KWHS	5,668,128,540 (52,372,625)	2,436,265,025 (40,779,500)	627,095,503 (5,197,349)	1,376,028,976 (6,458,850)	620,117,686 0	451,099,448 0	139,559,979 63,074	17,961,924 0
	TOTAL PROFORMA KWHS	A 5,615,755,915	2,395,485,525	621,898,154	1,369,570,126	620,117,686	451,099,448	139,623,053	17,961,924
	TOTAL BILLS MINIMUM BILLS		2,619,517	391,801	22,941	252	12	29,492	
	EXCESS DEMAND			438,308	2,648,036	585,967	689,916		

**CONSOLIDATED IRRIGATION
 Monthly Load Summary**

2018		2019		2020		3-Year Average	
Row Labels	Sum of VOLUME kWh	Row Labels	Sum of VOLUME kWh	Row Labels	Sum of VOLUME kWh	Row Labels	Sum of VOLUME kWh
Jan	164,239	Jan	181,141	Jan	193,644	Jan	179,674
Feb	150,309	Feb	184,022	Feb	170,797	Feb	168,376
Mar	167,462	Mar	191,685	Mar	183,485	Mar	180,877
Apr	197,900	Apr	201,454	Apr	282,476	Apr	227,277
May	603,118	May	684,312	May	456,624	May	581,352
Jun	915,522	Jun	972,134	Jun	579,508	Jun	822,388
Jul	1,491,447	Jul	1,308,499	Jul	1,196,569	Jul	1,332,171
Aug	1,332,850	Aug	1,207,492	Aug	1,361,474	Aug	1,300,605
Sep	716,827	Sep	591,024	Sep	864,601	Sep	724,151
Oct	264,774	Oct	215,376	Oct	341,512	Oct	273,887
Nov	155,787	Nov	178,476	Nov	196,107	Nov	176,790
Dec	172,220	Dec	185,049	Dec	202,872	Dec	186,714
Grand Total	6,332,453	Grand Total	6,100,664	Grand Total	6,029,669	Grand Total	6,154,262

B Annual Avg 6,154,262

WASHINGTON ELECTRIC
 Consolidated Irrigation Limited Distribution System

Account Description	Total	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-48	Sch 251	source
Total Distribution Revenue Requirement	C \$ 158,375,493	\$ 79,361,187	\$ 28,462,132	\$ 35,128,271	\$ 6,219,313	\$ 4,304,814	\$ 4,810,239	\$ 89,538	903
Distribution Plant in Service	\$ 1,252,997,000	\$ 713,410,925	\$ 173,579,057	\$ 238,317,871	\$ 40,724,757	\$ 36,401,498	\$ 50,081,878	\$ 481,013	759
Distribution Accumulated Deferred Income Tax	\$ (187,843,000)	\$ (106,950,973)	\$ (26,022,098)	\$ (35,727,415)	\$ (6,105,250)	\$ (5,457,129)	\$ (7,508,023)	\$ (72,111)	221:235, col C= D
Distribution Taxes Other Than Income	\$ 7,930,000	\$ 4,515,054	\$ 1,098,552	\$ 1,508,272	\$ 257,740	\$ 230,379	\$ 316,959	\$ 3,044	532:542, col C= D
Distribution Income Tax	\$ 6,275,762	\$ 740,746	\$ 1,921,196	\$ 2,619,033	\$ 444,985	\$ 225,058	\$ 322,989	\$ 1,757	1123
Allowed Rate of Return by Schedule	7.12%	3.41%	11.81%	12.38%	12.37%	7.95%	8.55%	5.67%	840
Adjusted Revenue Conversion Ratio	12.2805%	4.7759%	15.0195%	15.2091%	15.2063%	13.0006%	13.4343%	10.5241%	857
Exclude: Underground Facilities, Services, Meters and Street Lighting Plant Accounts									
364 St Lts Poles Towers & Fixtures	\$ 3,044,037	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,044,037	\$ -	76 by D08 by 1360
366 Underground Conduit	\$ 79,249,000	\$ 41,893,585	\$ 10,204,769	\$ 20,738,929	\$ 3,494,881	\$ 2,531,132	\$ 385,705	\$ -	78
367 Underground Conductors & Devices	\$ 141,800,000	\$ 74,530,350	\$ 18,154,689	\$ 36,991,773	\$ 6,934,020	\$ 4,502,984	\$ 686,184	\$ -	79
369 Services	\$ 116,033,000	\$ 98,219,601	\$ 16,626,470	\$ 323,970	\$ -	\$ 862,960	\$ -	\$ -	81
370 Meters	\$ 58,181,000	\$ 47,234,473	\$ 9,194,292	\$ 838,480	\$ 79,304	\$ 830,676	\$ -	\$ 3,776	82
371 Installations on Customer Premises	\$ 2,115,000	\$ 1,717,071	\$ 334,232	\$ 30,480	\$ 2,883	\$ 30,197	\$ -	\$ 137	83
373 Street Light & Signal Systems	\$ 42,569,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,569,000	\$ -	85
Total Plant in Service Exclusion	\$ 442,991,037	\$ 263,595,080	\$ 54,514,450	\$ 58,923,632	\$ 10,511,087	\$ 8,757,948	\$ 46,684,925	\$ 3,914	
364 St Lts Poles Towers & Fixtures Accum. Depr.	\$ (469,890)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (469,890)	\$ -	159 by D08 by 1360
366 Underground Conduit Accum. Depr.	\$ (23,887,000)	\$ (12,627,441)	\$ (3,075,891)	\$ (6,251,067)	\$ (1,053,417)	\$ (762,926)	\$ (116,258)	\$ -	161
367 Underground Conductors & Devices Accum. Depr.	\$ (73,607,000)	\$ (38,687,979)	\$ (9,423,922)	\$ (19,202,070)	\$ (3,599,382)	\$ (2,337,455)	\$ (356,191)	\$ -	162
369 Services Accum. Depr.	\$ (46,792,000)	\$ (39,608,487)	\$ (6,704,866)	\$ (130,646)	\$ -	\$ (348,001)	\$ -	\$ -	164
370 Meters Accum. Depr.	\$ (9,463,000)	\$ (7,682,574)	\$ (1,495,429)	\$ (136,377)	\$ (12,899)	\$ (135,107)	\$ -	\$ (614)	165
371 Installations on Customer Premises Accum Depr	\$ (380,000)	\$ (308,504)	\$ (60,051)	\$ (5,476)	\$ (518)	\$ (5,425)	\$ -	\$ (25)	166
373 Street Lighting Accum. Depr.	\$ (12,838,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (12,838,000)	\$ -	168
Total Accum. Depr. Exclusion	\$ (167,436,890)	\$ (98,914,985)	\$ (20,760,160)	\$ (25,725,635)	\$ (4,666,216)	\$ (3,588,915)	\$ (13,780,340)	\$ (639)	
Accum. Deferred Tax Exclusion	\$ (66,410,985)	\$ (39,516,847)	\$ (8,172,532)	\$ (8,833,534)	\$ (1,575,769)	\$ (1,312,947)	\$ (6,998,769)	\$ (587)	Dist Plant Proportion
AMI/MDM Intangible and Other Rate Base in Dist R	\$ 63,581,000	\$ 52,188,502	\$ 9,631,447	\$ 821,255	\$ 69,114	\$ 843,808	\$ 23,583	\$ 3,291	AMI 3 + 16
Total Rate Base Exclusion	\$ 209,143,161	\$ 177,351,750	\$ 35,213,205	\$ 25,185,718	\$ 4,338,217	\$ 4,699,893	\$ 25,929,399	\$ 5,979	
Return on Rate Base Exclusion	\$ 16,451,232	\$ 6,046,180	\$ 4,159,783	\$ 3,117,444	\$ 536,597	\$ 373,659	\$ 2,217,228	\$ 339	
364 St Lts Poles Towers & Fixtures Depr. Exp.	\$ 78,165	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,165	\$ -	592 by D08 by 1360
366 Underground Conduit Depr. Exp.	\$ 1,155,000	\$ 610,570	\$ 148,728	\$ 302,256	\$ 50,936	\$ 36,890	\$ 5,621	\$ -	594
367 Underground Conductors & Devices Depr. Exp.	\$ 4,813,000	\$ 2,529,722	\$ 616,210	\$ 1,255,581	\$ 235,356	\$ 152,841	\$ 23,291	\$ -	595
369 Services Depr. Exp.	\$ 2,360,000	\$ 1,997,693	\$ 338,166	\$ 6,589	\$ -	\$ 17,552	\$ -	\$ -	597
370 Meters Depr. Exp.	\$ 3,875,000	\$ 3,145,934	\$ 612,363	\$ 55,845	\$ 5,282	\$ 55,325	\$ -	\$ 252	598
371 Installations on Customer Premises Depr Exp	\$ 192,000	\$ 155,876	\$ 30,342	\$ 2,767	\$ 262	\$ 2,741	\$ -	\$ 12	599
373 Street Lighting Depr. Exp.	\$ 909,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 909,000	\$ -	601
Depreciation Expense Exclusion	\$ 13,382,165	\$ 8,439,795	\$ 1,745,808	\$ 1,623,038	\$ 291,835	\$ 265,349	\$ 1,016,077	\$ 264	
584-OP Underground Line Exp	\$ 1,058,000	\$ 557,236	\$ 135,736	\$ 276,315	\$ 49,916	\$ 33,667	\$ 5,130	\$ -	382
585-OP Street Lighting Exp	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ -	383
586-OP Meters Exp	\$ 1,934,000	\$ 1,570,125	\$ 305,628	\$ 27,872	\$ 2,636	\$ 27,613	\$ -	\$ 126	384
587-OP Services Exp	\$ 696,000	\$ 589,150	\$ 99,730	\$ 1,943	\$ -	\$ 5,176	\$ -	\$ -	385
594-MT Underground Lines	\$ 625,000	\$ 329,180	\$ 80,184	\$ 163,229	\$ 29,487	\$ 19,888	\$ 3,031	\$ -	394
596-MT Street Lighting Exp	\$ 328,000	\$ 206,228	\$ 70,532	\$ 33,322	\$ -	\$ 16,219	\$ 1,699	\$ -	395
597-MT Meters Exp	\$ 172,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 172,000	\$ -	396
Customer Service, Info & Sales Exp	\$ 11,934,000	\$ 10,050,410	\$ 1,545,777	\$ 76,236	\$ 131,578	\$ 107,817	\$ 15,917	\$ 6,266	402:422, col C= C
AMI/MDM Intangible in Distribution Revenue Req	\$ 8,617,000	\$ 7,175,933	\$ 1,230,172	\$ 94,139	\$ 6,198	\$ 102,808	\$ 7,455	\$ 295	AMI 24 + 29
O & M Expense Exclusion	\$ 25,371,000	\$ 20,478,263	\$ 3,467,761	\$ 673,057	\$ 219,814	\$ 313,189	\$ 212,231	\$ 6,686	
Taxes Other Than Income Exclusion	\$ 2,803,613	\$ 1,668,247	\$ 345,012	\$ 372,917	\$ 66,523	\$ 55,428	\$ 295,461	\$ 25	Dist Plant Proportion
Income Tax Exclusion	\$ 1,994,712	\$ 273,695	\$ 603,373	\$ 647,551	\$ 114,851	\$ 54,147	\$ 301,081	\$ 14	Dist Plant Proportion
Revenue Related Expense Exclusion	\$ 5,160,245	\$ 1,762,606	\$ 1,550,274	\$ 978,553	\$ 186,979	\$ 138,036	\$ 543,024	\$ 771	
Total Revenue Requirement Exclusion	D \$ 65,162,967	\$ 38,668,787	\$ 11,872,011	\$ 7,412,560	\$ 1,416,599	\$ 1,199,808	\$ 4,585,102	\$ 8,100	
Adjusted Distribution Revenue Requirement	E \$ 93,212,526	\$ 40,692,401	\$ 16,590,121	\$ 27,715,710	\$ 4,802,713	\$ 3,105,006	\$ 225,137	\$ 81,438	

AVISTA UTILITIES
 Average Customer Cost

Washington Electric

Meter, Services, Meter Reading & Billing Costs by Schedule at Proposed Rate of Return

		Total	Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 30-32	Sch 41-48
369	Services	\$ 116,033,000	\$ 98,219,601	\$ 16,626,470	\$ 323,970	\$ -	\$ 862,960	\$ -
369	Services Accum. Depr.	\$ (46,792,000)	\$ (39,608,487)	\$ (6,704,866)	\$ (130,646)	\$ -	\$ (348,001)	\$ -
	Total Services	\$ 69,241,000	\$ 58,611,114	\$ 9,921,603	\$ 193,324	\$ -	\$ 514,959	\$ -
370	Meters	\$ 58,181,000	\$ 47,234,473	\$ 9,194,292	\$ 838,480	\$ 79,304	\$ 830,676	\$ -
370	Meters Accum. Depr.	\$ (9,463,000)	\$ (7,682,574)	\$ (1,495,429)	\$ (136,377)	\$ (12,899)	\$ (135,107)	\$ -
	Total Meters	\$ 48,718,000	\$ 39,551,899	\$ 7,698,862	\$ 702,103	\$ 66,405	\$ 695,568	\$ -
	Total Rate Base	\$ 117,959,000	\$ 98,163,013	\$ 17,620,465	\$ 895,427	\$ 66,405	\$ 1,210,527	\$ -
	Return on Rate Base @ 7.12%	\$ 8,398,681	\$ 6,989,207	\$ 1,254,577	\$ 63,754	\$ 4,728	\$ 86,190	\$ -
	Tax Benefit of Interest Expense	\$ (634,154)	\$ (527,730)	\$ (94,729)	\$ (4,814)	\$ (357)	\$ (6,508)	\$ -
	Revenue Conversion Factor	\$ 0.75529	\$ 0.75529	\$ 0.75529	\$ 0.75529	\$ 0.75529	\$ 0.75529	\$ 0.75529
	Rate Base Revenue Requirement	\$ 10,280,136	\$ 8,554,914	\$ 1,535,625	\$ 78,037	\$ 5,787	\$ 105,498	\$ -
369	Services Depr Exp	\$ 2,360,000	\$ 1,997,693	\$ 338,166	\$ 6,589	\$ -	\$ 17,552	\$ -
370	Meters Depr Exp	\$ 3,875,000	\$ 3,145,934	\$ 612,363	\$ 55,845	\$ 5,282	\$ 55,325	\$ -
587-OP	Services Exp	\$ 696,000	\$ 589,150	\$ 99,730	\$ 1,943	\$ -	\$ 5,176	\$ -
586-OP	Meters Exp	\$ 1,934,000	\$ 1,570,125	\$ 305,628	\$ 27,872	\$ 2,636	\$ 27,613	\$ -
597-MT	Meters Exp	\$ 40,000	\$ 32,474	\$ 6,321	\$ 576	\$ 55	\$ 571	\$ -
902-OP	Meter Reading	\$ 2,651,000	\$ 2,132,168	\$ 360,930	\$ 7,033	\$ 126,130	\$ 18,733	\$ -
903-OP	Billing Exp	\$ 7,328,000	\$ 6,251,367	\$ 935,017	\$ 54,748	\$ 3,703	\$ 70,381	\$ 12,608
	Total Expenses	\$ 18,884,000	\$ 15,718,911	\$ 2,658,156	\$ 154,606	\$ 137,805	\$ 195,352	\$ 12,608
	Revenue Conversion Factor	\$ 0.95607	\$ 0.956069	\$ 0.956069	\$ 0.956069	\$ 0.956069	\$ 0.956069	\$ 0.956069
	Expense Revenue Requirement	\$ 19,751,722	\$ 16,441,197	\$ 2,780,299	\$ 161,710	\$ 144,137	\$ 204,328	\$ 13,187
	Total Customer Costs	\$ 30,031,858	\$ 24,996,111	\$ 4,315,923	\$ 239,747	\$ 149,925	\$ 309,825	\$ 13,187
	Total Customers Bills	3,069,298	2,619,517	391,801	22,941	252	29,492	5,283
	Avg Unit Cost	\$ 9.78	\$ 9.54	\$ 11.02	\$ 10.45	\$ 594.94	\$ 10.51	\$ 2.50

F