

Exh. AIW-12
Dockets UE-200900, UG-200901,
UE-200894
Witness: Amy I. White

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

**AVISTA CORPORATION, d/b/a
AVISTA UTILITIES,**

Respondent.

**DOCKETS UE-200900, UG-200901,
UE-200894 (*Consolidated*)**

**EXHIBIT TO
TESTIMONY OF**

Amy I. White

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

*Staff's Calculation of Adjustment 3.17, Pro Forma Wildfire Plan
Calendar Year 2020 Capital and O&M Spending*

April 21, 2021

Source: Company Response to Staff-DR-107 Supplemental 1 - 3.17 Attachment A

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2019
(000'S OF DOLLARS)

As Filed **Company Revised** **Company's Increase / (decrease)** **Staff Calculated**
To filed Case

Line No.	DESCRIPTION	Pro Forma WildFire Plan 3.17 E-WF	Pro Forma WildFire Plan 3.17 E-WF		Pro Forma WildFire Plan 3.17 E-WF	Difference
	Adjustment Number	3.17	3.17		3.17	
	Workpaper Reference	E-WF	E-WF		E-WF	
	REVENUES					
1	Total General Business	\$0	\$0		\$0	0
2	Interdepartmental Sales	0	0		0	0
3	Sales for Resale	0	0		0	0
4	Total Sales of Electricity	0	0		0	0
5	Other Revenue	0	0		0	0
6	Total Electric Revenue	0	0		0	0
	EXPENSES					
	Production and Transmission					
7	Operating Expenses	995	995	\$0	796	(199)
8	Purchased Power	0	0		0	0
9	Depreciation/Amortization	97	52	(\$46)	0	(97)
10	Regulatory Amortization	0	0		0	0
11	Taxes	0	0		0	0
12	Total Production & Transmission	1,092	1,047	(\$46)	796	(297)
	Distribution					
13	Operating Expenses	3,030	3,030	\$0	737	(2,293)
14	Depreciation/Amortization	216	216	\$0	3	(213)
	Regulatory Amortization					0
15	Taxes	0	0		0	0
16	Total Distribution	3,246	3,246	\$0	740	(2,506)
17	Customer Accounting	0	0		0	0
18	Customer Service & Information	0	0		0	0
19	Sales Expenses	0	0		0	0
	Administrative & General					
20	Operating Expenses	0	0		0	0
21	Depreciation/Amortization	0	48		0	0
22	Regulatory Deferrals/Amortization	0	0		0	0
23	Taxes	0	0		0	0
24	Total Admin. & General	-	48		0	0
25	Total Electric Expenses	4,338	4,341	\$3	1,536	(2,803)
26	OPERATING INCOME BEFORE FIT	(4,338)	(4,341)	(\$3)	(1,536)	2,803
	FEDERAL INCOME TAX					
27	Current Accrual	(911)	(912)	(\$1)	(323)	589
28	Debt Interest	(68)	(58)	\$10	(8)	60
29	Deferred Income Taxes	0	0		0	0
30	Amortized ITC - Noxon	0	0		0	0
31	NET OPERATING INCOME	(\$3,359)	(\$3,371)	(\$12)	(\$1,205)	2,154
	RATE BASE					
	PLANT IN SERVICE					
32	Intangible	0	242	\$242	0	0
33	Production	0	0	\$0	0	0
34	Transmission	4,728	2,512	(\$2,216)	49	(4,679)
35	Distribution	8,807	8,816	\$8	1,525	(7,282)
36	General	0	0		0	0
37	Total Plant in Service	13,536	11,570	(\$1,966)	1,574	(11,962)
	ACCUMULATED DEPRECIATION/AMORT					
38	Intangible	0	(42)		0	0
39	Production	0	0		0	0
40	Transmission	(92)	(36)	\$56	(0)	92
41	Distribution	(152)	(189)	(\$37)	(3)	149
42	General	0	0		0	0
43	Total Accumulated Depreciation	(244)	(268)	(\$24)	(3)	240
44	NET PLANT	13,292	11,302	(\$1,990)	1,571	(11,721)
45	DEFERRED TAXES	(166)	(117)	\$48	(80)	86
46	Net Plant After DFIT	13,126	11,185	(\$1,942)	1,492	(11,635)
47	DEFERRED DEBITS AND CREDITS & OTHER	0	0		0	0
48	WORKING CAPITAL	0	0		0	0
49	TOTAL RATE BASE	\$13,126	\$11,185	(\$1,942)	\$1,492	(11,635)
50	RATE OF RETURN					
51	REVENUE REQUIREMENT	5,738	5,564	(\$174)	1,735	(4,003)
	NOI Requirement	4,334	4,202	(\$132)	1,311	(3,023)
	Revenue Requirement	5,738	5,564	(\$174)	1,735	(4,003)
	company	staff				
	Cost of debt	2.480%	2.560%			
	Rate of Return	7.43%	7.07%			
	Revenue Conversion Factor	75.529%	75.529%			

Source: Company Response to Staff-DR-107 Supplemental 1 - 3.17 Attachment A

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2019
(000'S OF DOLLARS)

As Filed	Company's Revised	Increase / (decrease) To filed Case
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Line No.	DESCRIPTION	Pro Forma WildFire Plan	Pro Forma WildFire Plan	
	Adjustment Number	3.17	3.17	
	Workpaper Reference	E-WF	E-WF	
REVENUES				
1	Total General Business	\$0	\$0	
2	Interdepartmental Sales	0	0	
3	Sales for Resale	0	0	
4	Total Sales of Electricity	0	0	
5	Other Revenue	0	0	
6	Total Electric Revenue	0	0	
EXPENSES				
Production and Transmission				
7	Operating Expenses	995	995	\$0
8	Purchased Power	0	0	
9	Depreciation/Amortization	97	52	(\$46)
10	Regulatory Amortization	0	0	
11	Taxes	0	0	
12	Total Production & Transmission	1,092	1,047	(\$46)
Distribution				
13	Operating Expenses	3,030	3,030	\$0
14	Depreciation/Amortization	216	216	\$0
	Regulatory Amortization			
15	Taxes	0	0	
16	Total Distribution	3,246	3,246	\$0
17	Customer Accounting	0	0	
18	Customer Service & Information	0	0	
19	Sales Expenses	0	0	
Administrative & General				
20	Operating Expenses	0	0	
21	Depreciation/Amortization	0	48	
22	Regulatory Deferrals/Amortization	0	0	
23	Taxes	0	0	
24	Total Admin. & General	-	48	
25	Total Electric Expenses	4,338	4,341	\$3 Expenses
26	OPERATING INCOME BEFORE FIT	(4,338)	(4,341)	(\$3)
FEDERAL INCOME TAX				
27	Current Accrual	(911)	(912)	(\$1)
28	Debt Interest	(68)	(58)	\$10
29	Deferred Income Taxes	0	0	
30	Amortized ITC - Noxon	0	0	
31	NET OPERATING INCOME	(\$3,359)	(\$3,371)	(\$12)
RATE BASE				
PLANT IN SERVICE				
32	Intangible	0	242	\$242
33	Production	0	0	\$0
34	Transmission	4,728	2,512	(\$2,216)
35	Distribution	8,807	8,816	\$8
36	General	0	0	
37	Total Plant in Service	13,536	11,570	(\$1,966)
ACCUMULATED DEPRECIATION/AMORT				
38	Intangible	0	(42)	
39	Production	0	0	
40	Transmission	(92)	(36)	\$56
41	Distribution	(152)	(189)	(\$37)
42	General	0	0	
43	Total Accumulated Depreciation	(244)	(268)	(\$24)
44	NET PLANT	13,292	11,302	(\$1,990)
45	DEFERRED TAXES	(166)	(117)	\$48
46	Net Plant After DFIT	13,126	11,185	(\$1,942)
47	DEFERRED DEBITS AND CREDITS & OTHER	0	0	
48	WORKING CAPITAL	0	0	
49	TOTAL RATE BASE	\$13,126	\$11,185	(\$1,942) Net Plant After ADFIT (See Staff Wildfire DRs for explanation of change in 2020 budget versus actual.)
50	RATE OF RETURN			Revised Revenue
51	REVENUE REQUIREMENT	5,738	5,564	(\$174) Requirement
	Revenue Conversion Factor	7.43%		
	NOI Requirement	4,334	4,202	(\$132)
	Revenue Requirement	5,738	5,564	(\$174)

Company's
Revised Forecast

Source: Company Response to Staff-DR-107 Supplemental 1 - 3.17 Attachment A

as calculated by
the company
RR MODEL

	202109	202110	202111	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	AMA		As calculated by Staff EOP 12/31/2020
Distribution	7,244,470	7,787,844	8,497,079	9,040,464	9,040,464	9,040,464	9,040,464	9,040,464	9,040,464	9,040,464	9,040,464	9,040,464	9,040,464	9,040,464	8,815,964	G64 1,525,297
Transmission	2,264,476	2,305,501	2,543,446	2,543,446	2,543,446	2,543,446	2,543,446	2,543,446	2,543,446	2,543,446	2,543,446	2,543,446	2,543,446	2,543,446	2,511,993	G63 49,125
Intangibles	241,908	242,052	242,196	242,341	242,341	242,341	242,341	242,341	242,341	242,341	242,341	242,341	242,341	242,341	242,287	G61 -
Total Cost	9,750,853	10,335,397	11,282,722	11,826,251	11,826,251	11,826,251	11,826,251	11,826,251	11,826,251	11,826,251	11,826,251	11,826,251	11,826,251	11,826,251	11,570,244	1,574,422
Distribution	(83,483)	(98,828)	(115,453)	(133,356)	(151,813)	(170,271)	(188,728)	(207,186)	(225,644)	(244,101)	(262,559)	(281,016)	(299,474)	(189,203)	G71 (2,915)	
Transmission	(10,742)	(14,665)	(18,827)	(23,193)	(27,559)	(31,926)	(36,292)	(40,658)	(45,024)	(49,391)	(53,757)	(58,123)	(62,489)	(36,336)	G70 (265)	
Intangibles	(18,143)	(22,176)	(26,211)	(30,249)	(34,288)	(38,327)	(42,366)	(46,405)	(50,444)	(54,483)	(58,522)	(62,561)	(66,600)	(42,367)	G68 -	
Total A/D	(112,368)	(135,669)	(160,491)	(186,798)	(213,661)	(240,524)	(267,387)	(294,250)	(321,112)	(347,975)	(374,838)	(401,701)	(428,564)	(267,906)	-	
ADFIT	(72,184)	(76,555)	(80,607)	(84,347)	(94,605)	(104,862)	(115,119)	(125,376)	(135,634)	(145,891)	(156,148)	(166,405)	(176,662)	(117,498)	G77 (79,501)	
Distribution		15,345	16,624	17,903	18,458	18,458	18,458	18,458	18,458	18,458	18,458	18,458	18,458	215,991	G32 2,915	
Transmission		3,923	4,162	4,366	4,366	4,366	4,366	4,366	4,366	4,366	4,366	4,366	4,366	51,747	G25 265	
Intangibles		4,033	4,035	4,038	4,039	4,039	4,039	4,039	4,039	4,039	4,039	4,039	4,039	48,457	G43 -	
Total Deprec Exp	23,301	24,822	26,307	26,863	26,863	26,863	26,863	26,863	26,863	26,863	26,863	26,863	26,863	316,196	3,179	

As Filed by Company

	202109	202110	202111	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	AMA
Distribution	5,344,697	7,233,480	9,122,263	9,122,263	9,122,263	9,122,263	9,122,263	9,122,263	9,122,263	9,122,263	9,122,263	9,122,263	9,122,263	8,807,466
Transmission	4,465,896	4,739,884	4,739,884	4,739,884	4,739,884	4,739,884	4,739,884	4,739,884	4,739,884	4,739,884	4,739,884	4,739,884	4,739,884	4,728,468
Intangibles														
Total Cost	9,810,593	11,973,364	13,862,148	13,862,148	13,862,148	13,862,148	13,862,148	13,862,148	13,862,148	13,862,148	13,862,148	13,862,148	13,862,148	13,535,934
Distribution	(47,243)	(60,083)	(76,780)	(95,404)	(114,029)	(132,654)	(151,278)	(169,903)	(188,527)	(207,152)	(225,777)	(244,401)	(263,026)	(151,760)
Transmission	(43,317)	(51,218)	(59,355)	(67,492)	(75,629)	(83,765)	(91,902)	(100,039)	(108,176)	(116,313)	(124,449)	(132,586)	(140,723)	(91,912)
Intangibles														
Total A/D	(90,560)	(111,301)	(136,135)	(162,896)	(189,658)	(216,419)	(243,180)	(269,942)	(296,703)	(323,465)	(350,226)	(376,987)	(403,749)	(243,672)
ADFIT	(110,437)	(117,343)	(123,391)	(129,034)	(140,588)	(152,142)	(163,696)	(175,250)	(186,804)	(198,359)	(209,913)	(221,467)	(233,021)	(165,810)
Distribution		12,840	16,696	18,625	18,625	18,625	18,625	18,625	18,625	18,625	18,625	18,625	18,625	215,783
Transmission		7,902	8,137	8,137	8,137	8,137	8,137	8,137	8,137	8,137	8,137	8,137	8,137	97,406
Intangibles														
Total Deprec Exp	20,742	24,833	26,761	26,761	26,761	26,761	26,761	26,761	26,761	26,761	26,761	26,761	26,761	313,189

Variance

	202109	202110	202111	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	AMA
Distribution	(1,899,773)	(554,364)	625,184	81,799	81,799	81,799	81,799	81,799	81,799	81,799	81,799	81,799	81,799	(8,498)
Transmission	2,201,420	2,434,384	2,196,438	2,196,438	2,196,438	2,196,438	2,196,438	2,196,438	2,196,438	2,196,438	2,196,438	2,196,438	2,196,438	2,216,475
Intangibles	(241,908)	(242,052)	(242,196)	(242,341)	(242,341)	(242,341)	(242,341)	(242,341)	(242,341)	(242,341)	(242,341)	(242,341)	(242,341)	(242,287)
Total Cost	59,739	1,637,968	2,579,426	2,035,896	2,035,896	2,035,896	2,035,896	2,035,896	2,035,896	2,035,896	2,035,896	2,035,896	2,035,896	1,965,690
Distribution	36,240	38,745	38,673	37,951	37,784	37,617	37,450	37,283	37,116	36,949	36,782	36,615	36,448	37,443
Transmission	(32,574)	(36,553)	(40,528)	(44,299)	(48,069)	(51,840)	(55,610)	(59,381)	(63,151)	(66,922)	(70,692)	(74,463)	(78,234)	(55,576)
Intangibles	18,143	22,176	26,211	30,249	34,288	38,327	42,366	46,405	50,444	54,483	58,522	62,561	66,600	42,367
Total A/D	21,809	24,368	24,356	23,902	24,003	24,105	24,206	24,308	24,409	24,511	24,612	24,714	24,815	24,234
ADFIT	(38,253)	(40,788)	(42,784)	(44,686)	(45,983)	(47,280)	(48,577)	(49,874)	(51,171)	(52,468)	(53,765)	(55,062)	(56,359)	(48,312)
Distribution		(2,505)	72	722	167	167	167	167	167	167	167	167	167	(208)
Transmission		3,979	3,975	3,771	3,771	3,771	3,771	3,771	3,771	3,771	3,771	3,771	3,771	45,659
Intangibles		(4,033)	(4,035)	(4,038)	(4,039)	(4,039)	(4,039)	(4,039)	(4,039)	(4,039)	(4,039)	(4,039)	(4,039)	(48,457)
Total Deprec Exp	(2,559)	12	454	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(3,006)

Washington Electric 2020 Wildfire Additions

System Total

Source: Company Response to Staff-DR-107 Supplemental 1 - 3.17 Attachment A

Erval	BI_BI Desc	Depreciation Category	Service	Jurisdiction	Actuals												Actuals	System Total
					Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
2075	BI_XD004 - WFRES: DISTRIBUTION MIDLINE RECLOSER	Elec Distribution 360-373	ED	ID	-	-	-	-	-	-	-	-	-	-	5,760	5,191	5,257	16,208
2075	BI_XD004 - WFRES: DISTRIBUTION MIDLINE RECLOSER	Elec Distribution 360-373	ED	WA	-	-	-	-	-	-	-	-	-	-	5,450	4,360	4,535	14,346
2075	BI_XD005 - WFRES: WA DISTRIBUTION GRID HARDENING	Elec Distribution 360-373	ED	WA	-	-	-	-	-	-	7,604	35,856	27,328	99,296	187,761	1,153,106	1,510,951	
2075	BI_XD006 - WFRES: ID DISTRIBUTION GRID HARDENING	Elec Distribution 360-373	ED	ID	-	-	-	-	-	-	6,207	10,897	126,809	571,093	374,868	500,676	1,590,550	
2075	BI_XT002 - WFRES: TRANSMISSION INSPECTION (CONS)	Elec Transmission 350-359	ED	AN	-	-	-	-	-	-	-	-	-	-	13,214	(11,943)	1,272	
2075	BI_XT003 - WFRES: TRANSMISSION GRID HARDENING	Elec Transmission 350-359	ED	AN	-	-	-	-	-	4,375	1,601	9,962	15,297	30,643	2,848	8,841	73,568	
																	3,206,894	
																	System Total	

Note: The Company previously excluded Idaho-specific projects, totaling approximately \$1.6MM, but based on questions received from Staff, the Company has included all system costs in the system total in this update.

1,600,137

Washington Electric 2020 Wildfire Additions

Erval	BI_BI Desc	Depreciation Category	Service	Jurisdiction	WA Elec Allocation Percent included in Rate Case	1 2 3 4 5 6 7 8 9 10 11 12														
						Actuals Jan	Actuals Feb	Actuals Mar	Actuals Apr	Actuals May	Actuals Jun	Actuals Jul	Actuals Aug	Actuals Sep	Actuals Oct	Actuals Nov	Actuals Dec			
2075	BI_XD004 - WFRES: DISTRIBUTION MIDLINE RECLOSER	Elec Distribution 360-373	ED	ID	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2075	BI_XD004 - WFRES: DISTRIBUTION MIDLINE RECLOSER	Elec Distribution 360-373	ED	WA	100%	-	-	-	-	-	-	-	-	-	-	-	5,450	4,360	-	4,535
2075	BI_XD005 - WFRES: WA DISTRIBUTION GRID HARDENING	Elec Distribution 360-373	ED	WA	100%	-	-	-	-	-	-	7,604	35,856	27,328	99,296	187,761	-	-	-	1,153,106
2075	BI_XD006 - WFRES: ID DISTRIBUTION GRID HARDENING	Elec Distribution 360-373	ED	ID	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2075	BI_XT002 - WFRES: TRANSMISSION INSPECTION (CONS)	Elec Transmission 350-359	ED	AN	65.64%	-	-	-	-	-	-	-	-	-	-	-	-	8,674	-	(7,839)
2075	BI_XT003 - WFRES: TRANSMISSION GRID HARDENING	Elec Transmission 350-359	ED	AN	65.64%	-	-	-	-	-	2,872	1,051	6,539	10,041	20,114	1,869	-	-	-	5,803

All 2020 projects complete prior to new rates going into effect

Note: The Company previously excluded Idaho-specific projects, totaling approximately \$1.6MM, but based on questions received from Staff, the Company has included all system costs in the system total in this update.

Washington Electric 2020 Wildfire Additions

Erval	BI_BI Desc	Depreciation Category	Service	Jurisdiction	WA Elec Total
2075	BI_XD004 - WFRES: DISTRIBUTION MIDLINE RECLOSER	Elec Distribution 360-373	ED	ID	-
2075	BI_XD004 - WFRES: DISTRIBUTION MIDLINE RECLOSER	Elec Distribution 360-373	ED	WA	14,346
2075	BI_XD005 - WFRES: WA DISTRIBUTION GRID HARDENING	Elec Distribution 360-373	ED	WA	1,510,951
2075	BI_XD006 - WFRES: ID DISTRIBUTION GRID HARDENING	Elec Distribution 360-373	ED	ID	-
2075	BI_XT002 - WFRES: TRANSMISSION INSPECTION (CONS)	Elec Transmission 350-359	ED	AN	835
2075	BI_XT003 - WFRES: TRANSMISSION GRID HARDENING	Elec Transmission 350-359	ED	AN	48,290
					1,574,422
					WA WF 2020 PF
					Effect, prior to rate effective period.

Note: The Company previously excluded Idaho-specific projects, totaling approximately \$1.6MM, but based on questions received from Staff, the Company has included all system costs in the system total in this update.

ID total

Source: Company Response to Staff-DR-107 Supplemental 1 - 3.17 Attachment A

															AMA as Calculated by The Company			
Ending Plant Balance	GL FERC Func Group	Deprecia	202001	202002	202003	202004	202005	202006	202007	202008	202009	202010	202011	202012	2020 Total	202209		
	101000 Distribution	0.0245	-	-	-	-	-	-	7,604	43,460	70,788	175,534	367,656	1,525,297	1,525,297	9,040,464	8,815,964	G64
	101000 Transmission	0.0206	-	-	-	-	-	2,872	3,923	10,462	20,504	40,618	51,161	49,125	49,125	2,543,446	2,511,993	G63
	101000 Intangibles	0.200	-	-	-	-	-	-	-	-	-	-	-	-	-	242,341	242,287	G61
	101000 Total		-	-	-	-	-	2,872	11,527	53,922	91,291	216,151	418,817	1,574,422	1,574,422	11,826,251		
Additions	101000 Distribution		-	-	-	-	-	-	7,604	35,856	27,328	104,746	192,122	1,157,642	1,525,297	-	-	
	101000 Transmission		-	-	-	-	-	2,872	1,051	6,539	10,041	20,114	10,543	(2,036)	49,125	-	-	
	101000 Intangibles		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	101000 Total		-	-	-	-	-	2,872	8,655	42,395	37,369	124,860	202,665	1,155,606	1,574,422	-	-	
Depreciation Expense Calc	101000 Distribution		-	-	-	-	-	-	8	52	117	251	555	1,932	2,915	18,458	215,991	
	101000 Transmission		-	-	-	-	-	2	6	12	27	52	79	86	265	4,366	51,747	
	101000 Intangibles		-	-	-	-	-	-	-	-	-	-	-	-	-	4,039	48,457	
	101000 Total		-	-	-	-	-	2	14	64	143	304	633	2,018	3,179	26,863		
Accumulated Depreciation	101000 Distribution		-	-	-	-	-	-	(8)	(60)	(177)	(428)	(982)	(2,915)	(2,915)	(299,474)	(189,203)	
	101000 Transmission		-	-	-	-	-	(2)	(8)	(21)	(47)	(100)	(178)	(265)	(265)	(62,489)	(36,336)	
	101000 Intangibles		-	-	-	-	-	-	-	-	-	-	-	-	-	(66,600)	(42,367)	
	101000 Total		-	-	-	-	-	(2)	(16)	(81)	(224)	(528)	(1,161)	(3,179)	(3,179)	(428,564)		
Year 1 Tax Depreciation E:	101000 Distribution	3.75%	4,767	4,767	4,767	4,767	4,767	4,767	4,767	4,767	4,767	4,767	4,767	4,767	57,199	-	-	
	101000 Transmission	3.75%	154	154	154	154	154	154	154	154	154	154	154	154	1,842	-	-	
	101000 Intangibles	16.67%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	101000 Total		4,920	4,920	4,920	4,920	4,920	4,920	4,920	4,920	4,920	4,920	4,920	4,920	59,041	-	-	
Year 2 Tax Depreciation E:	101000 Distribution	7.22%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45,210	
	101000 Transmission	7.22%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,005	
	101000 Intangibles	33.33%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,731	
	101000 Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	66,946	
Year 3 Tax Depreciation E:	101000 Distribution	6.68%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,487	
	101000 Transmission	6.68%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	273	
	101000 Intangibles	33.33%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	101000 Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,760	
Total Tax Depreciation Exj	101000 Distribution		4,767	4,767	4,767	4,767	4,767	4,767	4,767	4,767	4,767	4,767	4,767	4,767	57,199	53,697		
	101000 Transmission		154	154	154	154	154	154	154	154	154	154	154	154	1,842	15,279		
	101000 Intangibles		-	-	-	-	-	-	-	-	-	-	-	-	-	6,731		
	101000 Total		4,920	4,920	4,920	4,920	4,920	4,920	4,920	4,920	4,920	4,920	4,920	4,920	59,041	75,707		
Accumulated Tax Depreci	101000 Distribution		(4,767)	(9,533)	(14,300)	(19,066)	(23,833)	(28,599)	(33,366)	(38,132)	(42,899)	(47,666)	(52,432)	(57,199)	(371,791)	(932,402)		
	101000 Transmission		(154)	(307)	(461)	(614)	(768)	(921)	(1,075)	(1,228)	(1,382)	(1,535)	(1,689)	(1,842)	(11,974)	(236,434)		
	101000 Intangibles		-	-	-	-	-	-	-	-	-	-	-	-	-	(100,977)		
	101000 Total		(4,920)	(9,840)	(14,760)	(19,680)	(24,600)	(29,520)	(34,440)	(39,361)	(44,281)	(49,201)	(54,121)	(59,041)	(383,765)	(1,269,813)		
Book/Tax Difference	101000 Distribution		(4,767)	(9,533)	(14,300)	(19,066)	(23,833)	(28,599)	(33,358)	(38,073)	(42,722)	(47,238)	(51,450)	(54,284)	(367,222)	(632,928)		
	101000 Transmission		(154)	(307)	(461)	(614)	(768)	(919)	(1,066)	(1,207)	(1,334)	(1,435)	(1,510)	(1,578)	(11,353)	(173,945)		
	101000 Intangibles		-	-	-	-	-	-	-	-	-	-	-	-	-	(34,377)		
	101000 Total		(4,920)	(9,840)	(14,760)	(19,680)	(24,600)	(29,518)	(34,424)	(39,280)	(44,057)	(48,673)	(52,960)	(55,861)	(378,575)	(841,249)		
ADFIT	101000 Distribution		(1,001)	(2,002)	(3,003)	(4,004)	(5,005)	(6,006)	(7,005)	(7,995)	(8,972)	(9,920)	(10,804)	(11,400)	(77,117)	(132,915)		
	101000 Transmission		(32)	(64)	(97)	(129)	(161)	(193)	(224)	(254)	(280)	(301)	(317)	(331)	(2,384)	(36,528)		
	101000 Intangibles		-	-	-	-	-	-	-	-	-	-	-	-	-	(7,219)		
	101000 Total		(1,033)	(2,066)	(3,100)	(4,133)	(5,166)	(6,199)	(7,229)	(8,249)	(9,252)	(10,221)	(11,122)	(11,731)	(79,501)	(176,662)	(117,498)	

Washington Electric -2021 Wildfire Additions

Source: Company Response to Staff-DR-107 Supplemental 1 - 3.17 Attachm **System Total**

Erval	BI_BI Desc	Depreciation category	Service	Jurisdiction	Forecast		Forecast		Forecast		Forecast		Forecast		Forecast		Forecast			
					Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec				
2075	BI_XD003 - WFRES: FIRE IGNITION TRACKING SYSTEM	Software 303 ED AN	ED	AN	209	209	209	209	209	209	209	209	209	209	209	209	209	209	209	
2075	BI_XD004 - WFRES: DISTRIBUTION MIDLINE RECLOSER	Elec Distribution 360-373 ED AN	ED	AN	73,334	-	73,334	-	73,333	-	73,334	-	73,334	-	73,334	-	73,334	-	-	
2075	BI_XD005 - WFRES: WA DISTRIBUTION GRID HARDENING	Elec Distribution 360-373 ED WA	ED	WA	542,869	543,374	543,374	543,374	543,374	543,374	543,374	543,374	543,374	543,374	543,374	543,374	543,374	543,374	543,374	
2075	BI_XD006 - WFRES: ID DISTRIBUTION GRID HARDENING	Elec Distribution 360-373 ED ID	ED	ID	416,665	416,665	416,665	416,665	416,665	416,665	416,665	416,665	416,665	416,665	416,665	416,665	416,665	416,665	416,665	
2075	BI_XS011 - WFRES: SUBSTATION SCADA	Elec Distribution 360-373 ED AN	ED	AN	166,734	-	166,734	-	166,733	-	166,734	-	166,734	-	166,734	-	166,734	-	-	
2075	BI_XT000 - WFRES: FIRE-WEATHER DASHBOARD	Software 303 ED AN	ED	AN	-	-	-	-	347,749	-	-	-	-	-	-	-	-	-	-	
2075	BI_XT001 - WFRES: CONFORMING RIGHTS OF WAY	Elec Transmission 350-359 ED AN	ED	AN	-	-	-	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	
2075	BI_XT002 - WFRES: TRANSMISSION INSPECTION (CONSTRUCTION)	Elec Transmission 350-359 ED AN	ED	AN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2075	BI_XT003 - WFRES: TRANSMISSION GRID HARDENING	Elec Transmission 350-359 ED AN	ED	AN	-	-	-	-	-	-	-	3,000,001	-	-	-	-	-	-	-	
					\$1,199,810	\$ 960,248	\$1,200,315	\$1,022,748	\$1,610,563	\$1,022,748	\$4,262,816	\$1,022,748	\$1,262,815	\$1,022,748						

These amounts are all forecasted.

Washington Electric -2021 Wildfire Additions

Source: Company Response to Staff-DR-107 Supplemental 1 - 3.17 Attachm

Erval	BI_BI Desc	Depreciation category	Service	Jurisdiction	Forecast		Forecast (including Residual CWIP) System Total	WA Elec Allocation			
					Nov	Dec		Percent included in Rate Case	1 Forecast Jan	2 Forecast Feb	3 Forecast Mar
2075	BI_XD003 - WFRES: FIRE IGNITION TRACKING SYSTEM	Software 303 ED AN	ED	AN	209	209	2,505	69.19%	144	144	144
2075	BI_XD004 - WFRES: DISTRIBUTION MIDLINE RECLOSER	Elec Distribution 360-373 ED AN	ED	AN	73,333	-	440,002	69.09%	50,666	-	50,666
2075	BI_XD005 - WFRES: WA DISTRIBUTION GRID HARDENING	Elec Distribution 360-373 ED WA	ED	WA	543,374	543,385	6,519,994	100%	542,869	543,374	543,374
2075	BI_XD006 - WFRES: ID DISTRIBUTION GRID HARDENING	Elec Distribution 360-373 ED ID	ED	ID	416,665	416,685	5,000,000	0%	-	-	-
2075	BI_XS011 - WFRES: SUBSTATION SCADA	Elec Distribution 360-373 ED AN	ED	AN	166,733	-	1,000,400	69.09%	115,196	-	115,196
2075	BI_XT000 - WFRES: FIRE-WEATHER DASHBOARD	Software 303 ED AN	ED	AN	-	-	347,749	69.19%	-	-	-
2075	BI_XT001 - WFRES: CONFORMING RIGHTS OF WAY	Elec Transmission 350-359 ED AN	ED	AN	62,500	-	500,000	65.64%	-	-	-
2075	BI_XT002 - WFRES: TRANSMISSION INSPECTION (CONSTRUCTION)	Elec Transmission 350-359 ED AN	ED	AN	300,000	-	300,000	65.64%	-	-	-
2075	BI_XT003 - WFRES: TRANSMISSION GRID HARDENING	Elec Transmission 350-359 ED AN	ED	AN	-	-	3,000,001	65.64%	-	-	-
					\$1,562,814	\$ 960,279	17,110,651		\$593,680	\$543,518	\$594,185

These amounts are all forecasted.

WF 2021 PF
System Total

Washington Electric -2021 Wildfire Additions

Source: Company Response to Staff-DR-107 Supplemental 1 - 3.17 Attachm

Erval	BI_BI Desc	Depreciation category	Service	Jurisdiction	4	5	6	7	8	9	10	11	12	Forecast (including Residual WA Elec Total
					Forecast Apr	Forecast May	Forecast Jun	Forecast Jul	Forecast Aug	Forecast Sep	Forecast Oct	Forecast Nov	Forecast Dec	
2075	BI_XD003 - WFRES: FIRE IGNITION TRACKING SYSTEM	Software 303 ED AN	ED	AN	144	144	144	144	144	144	144	144	144	1,733
2075	BI_XD004 - WFRES: DISTRIBUTION MIDLINE RECLOSER	Elec Distribution 360-373 ED AN	ED	AN	-	50,666	-	50,666	-	50,666	-	50,666	-	303,997
2075	BI_XD005 - WFRES: WA DISTRIBUTION GRID HARDENING	Elec Distribution 360-373 ED WA	ED	WA	543,374	543,374	543,374	543,374	543,374	543,374	543,374	543,374	543,385	6,519,994
2075	BI_XD006 - WFRES: ID DISTRIBUTION GRID HARDENING	Elec Distribution 360-373 ED ID	ED	ID	-	-	-	-	-	-	-	-	-	-
2075	BI_XS011 - WFRES: SUBSTATION SCADA	Elec Distribution 360-373 ED AN	ED	AN	-	115,196	-	115,196	-	115,196	-	115,196	-	691,176
2075	BI_XT000 - WFRES: FIRE-WEATHER DASHBOARD	Software 303 ED AN	ED	AN	-	240,608	-	-	-	-	-	-	-	240,608
2075	BI_XT001 - WFRES: CONFORMING RIGHTS OF WAY	Elec Transmission 350-359 ED AN	ED	AN	41,025	41,025	41,025	41,025	41,025	41,025	41,025	41,025	-	328,200
2075	BI_XT002 - WFRES: TRANSMISSION INSPECTION (CONSTRUCTION)	Elec Transmission 350-359 ED AN	ED	AN	-	-	-	-	-	-	-	196,920	-	196,920
2075	BI_XT003 - WFRES: TRANSMISSION GRID HARDENING	Elec Transmission 350-359 ED AN	ED	AN	-	-	-	1,969,201	-	-	-	-	-	1,969,201
					\$543,518	\$594,184	\$543,518	\$ 594,185	\$543,518	\$594,185	\$543,518	\$594,184	\$543,529	10,251,829

WA WF 2020 PF

These amounts are all forecasted.



MAC 207 Variance Report

Data Source

As of:
 202012

Data Updated Daily

Source: Company's Response to Staff DR 61

MAC	Summary Exp Category	Project Number	Project Name	Task Number	Task Name	Actuals	Budget	Variance	YTD Actuals	YTD Budget	YTD Variance	Annual Budget	% of budget Remaining	
207	Labor	09806011	Wildfire Plan - Distribution	588010	Misc Dist Exp	4,797.54	0	-4,797.54	108,793.76	0	-108,793.76	0		
		29902071	WFRES Trans Oper-115kV WA	566000	Misc Trans Expense	5,717.76	0	-5,717.76	5,717.76	0	-5,717.76	0		
				560000	Supv and Engineering	0	0	0	1,962.22	0	-1,962.22	0		
		39902071	WFRES Trans Operat-115kV ID	560000	Supv and Engineering	0	0	0	339.6	0	-339.6	0		
		02806691	Wildfire Plan - Transmission	566010	Misc. Trans Exp	7,422.81	0	-7,422.81	84,247.25	0	-84,247.25	0		
		02802072	WFRES Distrib Operations_WA	583000	Overhead Expense	0	0	0	703.74	0	-703.74	0		
				580000	Op Spvr and Eng	3,622.56	0	-3,622.56	10,792.09	0	-10,792.09	0		
		03802072	WFRES Distrib Operations_ID	580000	Op Spvr and Eng	1,811.28	0	-1,811.28	7,245.1	0	-7,245.1	0		
		Non-Labor	29902071	WFRES Trans Oper-115kV WA	566000	Misc Trans Expense	8,135.29	0	-8,135.29	324,789.36	0	-324,789.36	0	
					560000	Supv and Engineering	135,878.01	0	-135,878.01	137,372.74	0	-137,372.74	0	
	02802072		WFRES Distrib Operations_WA	580000	Op Spvr and Eng	2,673.43	0	-2,673.43	29,052.69	0	-29,052.69	0		
				583000	Overhead Expense	0	0	0	545.41	0	-545.41	0		
	03802072		WFRES Distrib Operations_ID	580000	Op Spvr and Eng	13,836.74	0	-13,836.74	59,281.67	0	-59,281.67	0		
	02806691		Wildfire Plan - Transmission	566010	Misc. Trans Exp	5,234.3	0	-5,234.3	63,287.29	0	-63,287.29	0		
	39902071		WFRES Trans Operat-115kV ID	560000	Supv and Engineering	103,085.35	0	-103,085.35	103,345.05	0	-103,345.05	0		
	03802073		WFRES Distrib Maint_ID	593032	Danger Trees	19,083.19	0	-19,083.19	671,907.22	0	-671,907.22	0		
	29902070		WFRES Trans Maint - 115kV WA	571631	FR Mesh Pole Wraps	0	0	0	178,230.18	0	-178,230.18	0		
	09806011		Wildfire Plan - Distribution	588010	Misc Dist Exp	2,851.56	0	-2,851.56	75,057.8	0	-75,057.8	0		
	02802073	WFRES Distrib Maint_WA	593032	Danger Trees	21,633.41	0	-21,633.41	567,206.18	0	-567,206.18	0			
	Total						335,783.23	0	-335,783.23	2,429,877.11	0	-2,429,877.11	0	

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Run Date: Jan 12, 2021

For Internal Use Only

STAFFS ANALYSIS OF 2020 ACTUAL O & M COSTS AS PROVIDED IN AVISTA'S RESPONSE TO STAFF DR 62

Staff review

MAC	Summary Exp Category	Project Number	Project Name	Task Number	Task Name	Actuals	Budget	Variance	YTD Actuals	YTD Budget	YTD Variance	Annual Budget	% of budget Remaining
207	Labor	39902071	WFRES Trans Operat-115kV ID	560000	Supv and Engineering	0	0	0	339.6	0	-339.6	0	Transmission allocated using P/T ratio
	Labor	03802072	WFRES Distrib Operations_ID	580000	Op Spvr and Eng	1,811.28	0	-1,811.28	7,245.1	0	-7,245.1	0	038 Direct ID code
	Non-Labor	03802072	WFRES Distrib Operations_ID	580000	Op Spvr and Eng	13,836.74	0	-13,836.74	59,281.67	0	-59,281.67	0	038 Direct ID code
	Non-Labor	39902071	WFRES Trans Operat-115kV ID	560000	Supv and Engineering	103,085.35	0	-103,085.35	103,345.05	0	-103,345.05	0	Transmission allocated using P/T ratio
	Non-Labor	03802073	WFRES Distrib Maint_ID	593032	Danger Trees	19,083.19	0	-19,083.19	671,907.22	0	-671,907.22	0	038 Direct ID code
	Non-Labor	02802073	WFRES Distrib Maint_WA	593032	Danger Trees	21,633.41	0	-21,633.41	567,206.18	0	-567,206.18	0	028 Direct WA Code
	Labor	09806011	Wildfire Plan - Distribution	588010	Misc Dist Exp	4,797.54	0	-4,797.54	108,793.76	0	-108,793.76	0	098 common electric
	Non-Labor	09806011	Wildfire Plan - Distribution	588010	Misc Dist Exp	2,851.56	0	-2,851.56	75,057.8	0	-75,057.8	0	098 common electric
	Labor	02802072	WFRES Distrib Operations_WA	580000	Op Spvr and Eng	3,622.56	0	-3,622.56	10,792.09	0	-10,792.09	0	028 Direct WA Code
	Non-Labor	02802072	WFRES Distrib Operations_WA	580000	Op Spvr and Eng	2,673.43	0	-2,673.43	29,052.69	0	-29,052.69	0	028 Direct WA Code
	Labor	02802072	WFRES Distrib Operations_WA	583000	Overhead Expense	0	0	0	703.74	0	-703.74	0	028 Direct WA Code
	Non-Labor	02802072	WFRES Distrib Operations_WA	583000	Overhead Expense	0	0	0	545.41	0	-545.41	0	028 Direct WA Code
	Non-Labor	29902070	WFRES Trans Maint - 115kV WA	571631	FR Mesh Pole Wraps	0	0	0	178,230.18	0	-178,230.18	0	Transmission allocated using P/T ratio
	Labor	29902071	WFRES Trans Oper-115kV WA	566000	Misc Trans Expense	5,717.76	0	-5,717.76	5,717.76	0	-5,717.76	0	Transmission allocated using P/T ratio
	Non-Labor	29902071	WFRES Trans Oper-115kV WA	566000	Misc Trans Expense	8,135.29	0	-8,135.29	324,789.36	0	-324,789.36	0	Transmission allocated using P/T ratio
	Labor	02806691	Wildfire Plan - Transmission	566010	Misc. Trans Exp	7,422.81	0	-7,422.81	84,247.25	0	-84,247.25	0	028 Direct WA Code
	Non-Labor	02806691	Wildfire Plan - Transmission	566010	Misc. Trans Exp	5,234.3	0	-5,234.3	63,287.29	0	-63,287.29	0	028 Direct WA Code
	Labor	29902071	WFRES Trans Oper-115kV WA	560000	Supv and Engineering	0	0	0	1,962.22	0	-1,962.22	0	Transmission allocated using P/T ratio
	Non-Labor	29902071	WFRES Trans Oper-115kV WA	560000	Supv and Engineering	135,878.01	0	-135,878.01	137,372.74	0	-137,372.74	0	Transmission allocated using P/T ratio
	Total					335,783.23	0	-335,783.23	2,429,877.11	0	-2,429,877.11	0	

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Run Date: Jan 12, 2021

Allocation Legend

- Gray – "098 common electric" distribution allocated to WA/ID
- Blue – Transmission allocated to WA/ID per P/T ratio
- Peach – "038 direct ID code" – Distribution - directly assigned to ID
- Green – "028 direct WA code" – Distribution – directly assigned to WA (also includes misc. transmission expenses – not transmission ops)

Total
183,851.56
751,756.91
738,433.99
755,834.65
2,429,877.11

Allocation Ratios Used by Avista in Original Filing

WUI Map %	60%	40%	Risk Tree
E note 4	70%	30%	Everything Else
P/T Ratio	65.64%	34.36%	

2020 Projected	As filed
	880
	1300
distribution	236
	<u>2416</u>

Transmission Total WF
Wildfire Plan - Transmission
Risk Tree VM
Everything else - already allocated
Wildfire Plan - Distribution

2020 Actual in Staff	WA	ID	check	
DR 61				
751,756.91	648,072.26	103,684.65		751,756.91 directly allocated by AVA
147,534.54	147,534.54			147,534.54 directly allocated by AVA
1,239,113.40	567,206.18	671,907.22		1,239,113.40 directly allocated by AVA
107,620.70	41,093.93	66,526.77		107,620.70 directly allocated by AVA
183,851.56	128,696.09	55,155.47		183,851.56 Allocated using AVA's "Everything Else" ratio
	1,532,603.00	897,274.11		2,429,877.11
		2,429,877.11		

WILDFIRE O&M

grayed-out figures were in original filing, not used in staff's calculation

								P/T Ratio			
								65.64%	34.36%		
								WUI Map %		Risk Tree	
								60%	40%		
								E note 4		Everything Else	
								70%	30%		
Transmission								WA	ID	Adj WA	Adj ID
Total WF	880	648	104	752	1,324	1,602	1,533	796	104	796	98
Directly Allocated Transmission Wildfire Plan		148		148							
Distribution											
Total WF	1536	737	794	1,531	4047	5315	4,998	737	794	737	718
Risk Tree VM	1,300	567	672	1,239	2,500	3,100	2,950	567	672	567	597
Everything else-directly allocated by company	236	41	67	108	1,547	2,215	2,048	170	122	170	122
Everything else-allocated by staff		129	55	184							
Total WF	2,416	1,533	897	2,430			6,531	1,533	897	1,533	816

Existing RT

500	500
5,871	7,417

Rate Period system base:
6,531 Pro-rated base
(265) System overlap in 2019 test period
6,266

Existing VM		2019 Actual	ID	Total	Going forward	Actual Overlap	WA	Overlap ID
D		5,685	2,464	8,149	7,900	(249)	(174)	(75)
	Direct	69.76%	30.24%					
T		667	349	1,016	1,000	(16)	(11)	(5)
	P/T	65.65%	34.35%					
Total		6,353	2,813	9,165	8,900	(265)	(184)	(81)
		69.31%	31.61%					
A.Gibbs. Veg Mgmt		2019 Actual	2020	2021	2022			
	On-going Level	8,200	8,400	10,800	11,124			
	Risk Tree		7,900	7,900	7,900			
				2,900	3,224			