

WASHINGTON

Avista 2021 Schedule 51

Allowance Workpapers

SUMMARY BY FUNCTION ANALYSIS

	Total	Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 30-32	Sch 41-48
Functional Cost Components at Current Rates							
Production	276,865,591	115,473,747	33,633,433	71,644,069	49,347,487	6,089,789	677,065
Transmission	71,431,843	23,955,095	10,708,606	22,374,634	12,955,240	1,346,045	92,223
Distribution	183,424,567	93,125,158	33,453,961	39,247,297	6,945,273	4,793,166	5,859,712
Total Current Rate Revenue	531,722,000	232,554,000	77,796,000	133,266,000	69,248,000	12,229,000	6,629,000

Distribution Delivery Revenue		93,125,158	33,453,961	39,247,297		4,793,166	
ROR		8.81%	8.81%	8.81%		8.81%	
Total Allowance		1,056,656,675	379,589,701	445,324,540		54,386,278	
Total Load (kWh's) E01	5,630,440,363	2,395,485,525	621,898,154	1,369,570,126	1,085,901,581	139,623,053	17,961,924
Avg Number of Customers-All (CO1)	255,776	218,293	32,650	1,912	23	2,458	440

Proposed Allowance	4,840.54	\$ 0.61037	\$ 0.32516	\$ 0.38952
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Rounded to nearest \$5 increment **(\$0.54)**

Proposed Allowance **\$4,840.00**

Apartments

Current Schedule 1 Allowance	\$ 1,860	Present Schedule 51
Current Duplex Allowance	\$ 1,485	Present Schedule 51
Current Multiplex Allowance	\$ 1,115	Present Schedule 51
Ratio of Duplex to Residence	0.80	D27/D26
New Duplex Allowance	\$ 3,865.00	D22*D29
Ratio of Multiplex to Residence	0.60	D28/D26
New Multiplex Allowance	\$ 2,900.00	D22*D31

Delivery Revenue Per Customer \$ 426.61

WUTC Docket No. UE-190334

Allowed Cost of Capital

Component	Capital Structure	Cost	Weighted Cost
Total Debt	51.5%	5.15%	2.65%
Common Equity	48.5%	9.40%	4.56%
Total	100.0%		7.21%

Tax Benefit of Interest	-21%	-0.56%
Net of Tax ROR		6.65%
Revenue Conversion Factor		0.754948
Pre-Tax Cost of Capital		8.81%