## BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-11\_\_\_\_\_

EXHIBIT NO.\_\_\_(TLK-4)

TARA L. KNOX

REPRESENTING AVISTA CORPORATION

04/20/11

Washington Jurisdiction

Electric Utility

Sumcost Scenario: Company Base Case Load Factor Peak Credit Method PROPOSED METHOD

A	VISTA UTILITIES
С	ost of Service Basic Summary
F	or the Twelve Months Ended December 31, 2010

	PROPOSED METHOD										
	(b)	(c)	(d)	(e)	(f)	(g) Residential	(h) General	(i) Large Gen	(j) Extra Large	(k) Pumping	(I) Street &
					System	Service	Service	Service	Gen Service	Service	Area Lights
	Description				Total	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-49
	Plant In Service										
1	Production Plant				786,975,000	362,879,556	58,969,386	208,571,422	137,197,700	16,145,384	3,211,552
2	Transmission Plant				330,442,000	152,369,066	24,760,586	87,576,807	57,607,780	6,779,266	1,348,495
3	Distribution Plant				653,613,000	357,555,359	62,668,719	166,178,413	20,046,548	15,742,770	31,421,191
4	Intangible Plant				85,735,000	40,215,212	6,582,110	22,604,677	13,882,973	1,783,044	666,983
5 6	General Plant Total Plant In Service			-	<u>122,721,000</u> 1,979,486,000	66,935,847 979,955,040	10,822,295	27,837,542 512,768,861	12,227,005 240,962,006	2,501,388 42,951,853	2,396,923 39,045,144
0	Total Flatt III Service				1,979,400,000	979,933,040	103,003,090	512,700,001	240,902,000	42,901,000	39,043,144
	Accum Depreciation										
7	Production Plant				(324,937,000)	(149,830,673)	(24,348,087)	(86,117,821)	(56,648,063)	(6,666,327)	(1,326,030)
8	Transmission Plant				(106,287,000)	(49,009,663)	(7,964,267)	(28,169,168)	(18,529,600)	(2,180,558)	(433,745)
9	Distribution Plant				(194,884,000)	(105,482,699)	(18,158,050)	(47,040,854)	(5,371,746)	(4,482,848)	(14,347,802)
10	Intangible Plant				(14,388,000)	(6,964,275)	(1,153,968)	(3,754,484)	(1,998,511)	(306,602)	(210,160)
11	General Plant			-	(44,013,000)	(24,090,378)	(3,889,195)	(9,925,132)	(4,359,409)	(894,284)	(854,602)
12	Total Accumulated Depreciation				(684,509,000)	(335,377,687)	(55,513,567)	(175,007,458)	(86,907,329)	(14,530,620)	(17,172,339)
13	Net Plant				1,294,977,000	644,577,352	108,289,529	337,761,403	154,054,677	28,421,234	21,872,805
14	Accumulated Deferred FIT				(192,160,000)	(95,413,604)	(15,913,717)	(49,527,126)	(23,432,317)	(4,153,103)	(3,720,134)
15	Miscellaneous Rate Base				24,994,000	10,793,561	1,884,916	7,422,812	3,859,037	576,688	456,986
16	Total Rate Base			_	1,127,811,000	559,957,310	94,260,728	295,657,090	134,481,397	24,844,819	18,609,657
17	Revenue From Retail Rates				422,706,000	188,251,000	43,746,000	121,365,000	54,280,000	8,730,000	6,334,000
18	Other Operating Revenues				42,398,000	19,845,633	3,249,019	11,199,617	6,897,269	882,108	324,354
19	Total Revenues			-	465,104,000	208,096,633	46,995,019	132,564,617	61,177,269	9,612,108	6,658,354
	Operating Expenses										
20	Production Expenses				193,811,000	89,367,578	14,522,591	51,365,591	33,788,142	3,976,178	790,920
21	Transmission Expenses				19,687,000	9,077,810	1,475,181	5,217,632	3,432,143	403,894	80,340
22	Distribution Expenses				21,704,000	11,434,615	2,435,687	5,331,288	708,020	567,366	1,227,024
23	Customer Accounting Expenses				9,546,000	7,486,964	1,093,179	566,031	251,918	113,173	34,735
24	Customer Information Expenses				1,374,000	1,177,456	161,328	19,217	129	13,964	1,905
25	Sales Expenses				184,000	80,805	13,734	50,332	34,103	4,120	906
26	Admin & General Expenses			-	42,846,000	22,608,837	3,839,425	9,926,190	4,785,893	889,457	796,198
27	Total O&M Expenses				289,152,000	141,234,065	23,541,124	72,476,280	43,000,349	5,968,152	2,932,029
28	Taxes Other Than Income Taxes				31,280,000	14,463,507	2,902,244	8,625,369	4,162,905	656,773	469,202
29	Other Income Related Items				(80,000)	(43,764)	(7,670)	(20,340)	(2,454)	(1,927)	(3,846)
	Depreciation Expense										
30	Production Plant Depreciation				21,000,000	9,683,244	1,573,566	5,565,615	3,661,046	430,831	85,699
31	Transmission Plant Depreciation				6,907,000	3,184,865	517,553	1,830,557	1,204,135	141,702	28,187
32	Distribution Plant Depreciation				18,408,000	9,834,757	1,745,734	4,988,823	669,516	459,986	709,184
33	General Plant Depreciation				9,053,000	4,843,773	787,803	2,112,129	946,862	186,780	175,653
34 25	Amortization Expense			-	1,816,000	839,261	136,537	481,056	313,433	37,335	8,379
35 36	Total Depreciation Expense Income Tax				57,184,000 18,527,000	28,385,899 2,516,548	4,761,193 4,465,974	14,978,180 9,518,755	6,794,993 1,101,184	1,256,634 340,497	1,007,101 584,042
36 37	Total Operating Expenses				396,063,000	2,516,548	4,465,974 35,662,863	9,518,755 105,578,245	55,056,977	340,497 8,220,130	584,042 4,988,528
51	rotal operating Expenses				000,000,000	100,000,207	00,002,000	100,070,240	55,050,311	0,220,130	т,000,020
38	Net Income				69,041,000	21,540,377	11,332,155	26,986,372	6,120,292	1,391,978	1,669,826
39	Rate of Return				6.12%	3.85%	12.02%	9.13%	4.55%	5.60%	8.97%
40	Return Ratio				1.00	0.63	1.96	1.49	0.74	0.92	1.47
41	Interest Expense				33,722,000	16,742,948	2,818,433	8,840,265	4,021,048	742,870	556,436

File: WA 2011 Elec Case / Elec COS Base Case PROPOSED METHOD/ Sumcost Exhibits

Sumcost Scenario: Company Base Case

Load Factor Peak Credit Method PROPOSED METHOD

## AVISTA UTILITIES Revenue to Cost by Functional Component Summary For the Twelve Months Ended December 31, 2010

Washington Jurisdiction Electric Utility

04/20/11

	PROPOSED METHOD							
	(b) (c) (d) (e	) (f)	(g)	(h)	(i)	(j)	(k)	(I)
		/ (//	Residential	General	Large Gen	Extra Large	Pumping	Street &
		System	Service	Service	Service	Gen Service	Service	Area Lights
	Description	Total	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-49
	Functional Cost Components at Current Re							
1	Production	240,717,845	103,773,556	21,241,633	69,647,958	40,112,195	4,874,585	1,067,918
2	Transmission	39,473,373	15,032,912	4,363,398	13,028,100	6,068,552	781,785	198,626
3	Distribution	87,809,390	42,006,989	12,542,068	25,030,828	2,321,142	1,952,765	3,955,599
4	Common	54,705,392	27,437,543	5,598,901	13,658,115	5,778,111	1,120,866	1,111,858
5	Total Current Rate Revenue	422,706,000	188,251,000	43,746,000	121,365,000	54,280,000	8,730,000	6,334,000
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	Expressed as \$/kWh							
6	Production	\$0.04467	\$0.04410	\$0.05311	\$0.04743	\$0.03928	\$0.04062	\$0.04046
7	Transmission	\$0.00732	\$0.00639	\$0.01091	\$0.00887	\$0.00594	\$0.00651	\$0.00753
8	Distribution	\$0.01629	\$0.01785	\$0.03136	\$0.01705	\$0.00227	\$0.01627	\$0.14987
9	Common	\$0.01015	\$0.01166	\$0.01400	\$0.00930	\$0.00566	\$0.00934	\$0.04212
10	Total Current Melded Rates	\$0.07843	\$0.07999	\$0.10937	\$0.08266	\$0.05315	\$0.07275	\$0.23998
		·	<i></i>		+			+
	Functional Cost Components at Uniform Cu		444.070.040	40.004.057	00.054.540	40,000,400	4 0 5 0 0 7 0	004 700
11	Production	241,311,128	111,270,212	18,081,857	63,954,516	42,069,102	4,950,679	984,762
12	Transmission	39,733,626	18,321,447	2,977,309	10,530,575	6,926,983	815,165	162,148
13	Distribution	86,818,106	49,877,646	8,921,491	20,033,707	2,643,883	2,034,009	3,307,370
14	Common	54,843,140	29,136,441	4,878,117	12,645,360	6,015,168	1,136,184	1,031,870
15	Total Uniform Current Cost	422,706,000	208,605,746	34,858,773	107,164,157	57,655,136	8,936,038	5,486,150
40	Expressed as \$/kWh	<b>*</b> 0.04470	<b>\$0.04700</b>	<b>\$0.04504</b>	<b>*</b> 0.04050	<b>\$0.04440</b>	<b>*</b>	<b>A</b> O 00704
16	Production	\$0.04478	\$0.04728	\$0.04521	\$0.04356	\$0.04119	\$0.04126	\$0.03731
17	Transmission	\$0.00737	\$0.00779	\$0.00744	\$0.00717	\$0.00678	\$0.00679	\$0.00614
18	Distribution	\$0.01611	\$0.02119	\$0.02230	\$0.01364	\$0.00259	\$0.01695	\$0.12531
19	Common	\$0.01018	\$0.01238	\$0.01220	\$0.00861	\$0.00589	\$0.00947	\$0.03909
20	Total Current Uniform Melded Rates	\$0.07843	\$0.08864	\$0.08715	\$0.07298	\$0.05646	\$0.07447	\$0.20785
21	Revenue to Cost Ratio at Current Rates	1.00	0.90	1.25	1.13	0.94	0.98	1.15
	Functional Cost Components at Proposed F	•						
			110 070 205	22,619,230	74,075,470	42,594,212	5,181,619	1,123,952
22	Production	255,866,790	110,272,305	22,019,230	, ,			
23	Production Transmission	46,128,435	17,888,180	4,968,433	14,972,879	7,159,026	916,670	223,246
23 24		46,128,435 101,289,477	17,888,180 48,839,796	4,968,433 14,122,300	14,972,879 28,922,152	7,159,026 2,731,118	916,670 2,281,056	223,246 4,393,056
23 24 25	Transmission Distribution Common	46,128,435 101,289,477 57,695,298	17,888,180 48,839,796 28,909,718	4,968,433 14,122,300 5,913,037	14,972,879 28,922,152 14,445,498	7,159,026 2,731,118 6,078,644	916,670 2,281,056 1,182,655	223,246 4,393,056 1,165,746
23 24	Transmission Distribution	46,128,435 101,289,477	17,888,180 48,839,796	4,968,433 14,122,300	14,972,879 28,922,152	7,159,026 2,731,118	916,670 2,281,056	223,246 4,393,056
23 24 25	Transmission Distribution Common Total Proposed Rate Revenue	46,128,435 101,289,477 57,695,298	17,888,180 48,839,796 28,909,718	4,968,433 14,122,300 5,913,037	14,972,879 28,922,152 14,445,498	7,159,026 2,731,118 6,078,644	916,670 2,281,056 1,182,655	223,246 4,393,056 1,165,746
23 24 25 26	Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh	46,128,435 101,289,477 57,695,298 460,980,000	17,888,180 48,839,796 28,909,718 205,910,000	4,968,433 14,122,300 5,913,037 47,623,000	14,972,879 28,922,152 14,445,498 132,416,000	7,159,026 2,731,118 6,078,644 58,563,000	916,670 2,281,056 1,182,655 9,562,000	223,246 4,393,056 <u>1,165,746</u> 6,906,000
23 24 25 26 27	Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production	46,128,435 101,289,477 57,695,298 460,980,000 \$0.04748	17,888,180 48,839,796 28,909,718 205,910,000 \$0.04686	4,968,433 14,122,300 5,913,037 47,623,000 \$0.05655	14,972,879 28,922,152 14,445,498 132,416,000 \$0.05045	7,159,026 2,731,118 6,078,644 58,563,000 \$0.04171	916,670 2,281,056 1,182,655 9,562,000 \$0.04318	223,246 4,393,056 1,165,746 6,906,000 \$0.04258
23 24 25 26 27 28	Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission	46,128,435 101,289,477 57,695,298 460,980,000 \$0.04748 \$0.00856	17,888,180 48,839,796 28,909,718 205,910,000 \$0.04686 \$0.00760	4,968,433 14,122,300 5,913,037 47,623,000 \$0.05655 \$0.01242	14,972,879 28,922,152 14,445,498 132,416,000 \$0.05045 \$0.01020	7,159,026 2,731,118 6,078,644 58,563,000 \$0.04171 \$0.00701	916,670 2,281,056 1,182,655 9,562,000 \$0.04318 \$0.00764	223,246 4,393,056 1,165,746 6,906,000 \$0.04258 \$0.00846
23 24 25 26 27 28 29	Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution	46,128,435 101,289,477 57,695,298 460,980,000 \$0.04748 \$0.00856 \$0.01879	17,888,180 48,839,796 28,909,718 205,910,000 \$0.04686 \$0.00760 \$0.02075	4,968,433 14,122,300 5,913,037 47,623,000 \$0.05655 \$0.01242 \$0.03531	14,972,879 28,922,152 14,445,498 132,416,000 \$0.05045 \$0.01020 \$0.01970	7,159,026 2,731,118 6,078,644 58,563,000 \$0.04171 \$0.00701 \$0.00267	916,670 2,281,056 1,182,655 9,562,000 \$0.04318 \$0.00764 \$0.01901	223,246 4,393,056 1,165,746 6,906,000 \$0.04258 \$0.00846 \$0.16644
23 24 25 26 27 28 29 30	Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common	46,128,435 101,289,477 57,695,298 460,980,000 \$0.04748 \$0.00856 \$0.01879 \$0.01071	17,888,180 48,839,796 28,909,718 205,910,000 \$0.04686 \$0.00760 \$0.02075 \$0.01228	4,968,433 14,122,300 5,913,037 47,623,000 \$0.05655 \$0.01242 \$0.03531 \$0.01478	14,972,879 28,922,152 14,445,498 132,416,000 \$0.05045 \$0.01020 \$0.01970 \$0.00984	7,159,026 2,731,118 6,078,644 58,563,000 \$0.04171 \$0.00701 \$0.00267 \$0.00595	916,670 2,281,056 1,182,655 9,562,000 \$0.04318 \$0.00764 \$0.01901 \$0.00986	223,246 4,393,056 1,165,746 6,906,000 \$0.04258 \$0.00846 \$0.16644 \$0.04417
23 24 25 26 27 28 29	Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution	46,128,435 101,289,477 57,695,298 460,980,000 \$0.04748 \$0.00856 \$0.01879	17,888,180 48,839,796 28,909,718 205,910,000 \$0.04686 \$0.00760 \$0.02075	4,968,433 14,122,300 5,913,037 47,623,000 \$0.05655 \$0.01242 \$0.03531	14,972,879 28,922,152 14,445,498 132,416,000 \$0.05045 \$0.01020 \$0.01970	7,159,026 2,731,118 6,078,644 58,563,000 \$0.04171 \$0.00701 \$0.00267	916,670 2,281,056 1,182,655 9,562,000 \$0.04318 \$0.00764 \$0.01901	223,246 4,393,056 1,165,746 6,906,000 \$0.04258 \$0.00846 \$0.16644
23 24 25 26 27 28 29 30	Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates	46,128,435 101,289,477 57,695,298 460,980,000 \$0.04748 \$0.00856 \$0.01879 \$0.01071 \$0.08554	17,888,180 48,839,796 28,909,718 205,910,000 \$0.04686 \$0.00760 \$0.02075 \$0.01228	4,968,433 14,122,300 5,913,037 47,623,000 \$0.05655 \$0.01242 \$0.03531 \$0.01478	14,972,879 28,922,152 14,445,498 132,416,000 \$0.05045 \$0.01020 \$0.01970 \$0.00984	7,159,026 2,731,118 6,078,644 58,563,000 \$0.04171 \$0.00701 \$0.00267 \$0.00595	916,670 2,281,056 1,182,655 9,562,000 \$0.04318 \$0.00764 \$0.01901 \$0.00986	223,246 4,393,056 1,165,746 6,906,000 \$0.04258 \$0.00846 \$0.16644 \$0.04417
23 24 25 26 27 28 29 30 31	Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Re	46,128,435 101,289,477 57,695,298 460,980,000 \$0.04748 \$0.00856 \$0.01879 \$0.01071 \$0.08554 quested Return	17,888,180 48,839,796 28,909,718 205,910,000 \$0.04686 \$0.00760 \$0.02075 \$0.01228 \$0.08750	4,968,433 14,122,300 5,913,037 47,623,000 \$0.05655 \$0.01242 \$0.03531 \$0.01478 \$0.11906	14,972,879 28,922,152 14,445,498 132,416,000 \$0.05045 \$0.01020 \$0.01970 \$0.00984 \$0.09018	7,159,026 2,731,118 6,078,644 58,563,000 \$0.04171 \$0.00701 \$0.00267 \$0.00595 \$0.05735	916,670 2,281,056 1,182,655 9,562,000 \$0.04318 \$0.00764 \$0.01901 \$0.00986 \$0.07968	223,246 4,393,056 1,165,746 6,906,000 \$0.04258 \$0.00846 \$0.16644 \$0.16644 \$0.26165
23 24 25 26 27 28 29 30 31 32	Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Re Production	46,128,435 101,289,477 57,695,298 460,980,000 \$0.04748 \$0.00856 \$0.01879 <u>\$0.01071</u> \$0.08554 <b>quested Return</b> 256,478,582	17,888,180 48,839,796 28,909,718 205,910,000 \$0.04686 \$0.00760 \$0.02075 \$0.01228 \$0.08750 118,264,029	4,968,433 14,122,300 5,913,037 47,623,000 \$0.05655 \$0.01242 \$0.03531 \$0.01478 \$0.11906 19,218,380	14,972,879 28,922,152 14,445,498 132,416,000 \$0.05045 \$0.01020 \$0.01970 \$0.00984 \$0.09018 67,974,335	7,159,026 2,731,118 6,078,644 58,563,000 \$0.04171 \$0.00701 \$0.00267 \$0.00595 \$0.05735 44,713,328	916,670 2,281,056 1,182,655 9,562,000 \$0.04318 \$0.00764 \$0.00986 \$0.07968 5,261,851	223,246 4,393,056 1,165,746 6,906,000 \$0.04258 \$0.00846 \$0.16644 \$0.04417 \$0.26165 1,046,659
23 24 25 26 27 28 29 30 31 32 33	Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Re Production Transmission	46,128,435 101,289,477 57,695,298 460,980,000 \$0.04748 \$0.00856 \$0.01879 \$0.01071 \$0.08554 <b>quested Return</b> 256,478,582 46,396,808	17,888,180 48,839,796 28,909,718 205,910,000 \$0.04686 \$0.00760 \$0.02075 \$0.01228 \$0.08750 118,264,029 21,393,886	4,968,433 14,122,300 5,913,037 47,623,000 \$0.05655 \$0.01242 \$0.03531 \$0.01478 \$0.11906 19,218,380 3,476,592	14,972,879 28,922,152 14,445,498 132,416,000 \$0.05045 \$0.01020 \$0.01970 \$0.00984 \$0.09018 67,974,335 12,296,513	7,159,026 2,731,118 6,078,644 58,563,000 \$0.04171 \$0.00701 \$0.00267 \$0.00595 \$0.05735 44,713,328 8,088,612	916,670 2,281,056 1,182,655 9,562,000 \$0.04318 \$0.00764 \$0.01901 \$0.00986 \$0.07968 5,261,851 951,865	223,246 4,393,056 1,165,746 6,906,000 \$0.04258 \$0.00846 \$0.16644 \$0.04417 \$0.26165 1,046,659 189,340
23 24 25 26 27 28 29 30 31 32 33 34	Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Re Production Transmission Distribution	46,128,435 101,289,477 57,695,298 460,980,000 \$0.04748 \$0.00856 \$0.01879 \$0.01071 \$0.08554 <b>quested Return</b> 256,478,582 46,396,808 100,260,763	17,888,180 48,839,796 28,909,718 205,910,000 \$0.04686 \$0.00760 \$0.02075 \$0.01228 \$0.08750 118,264,029 21,393,886 57,230,221	4,968,433 14,122,300 5,913,037 47,623,000 \$0.05655 \$0.01242 \$0.03531 \$0.01478 \$0.11906 19,218,380 3,476,592 10,225,492	14,972,879 28,922,152 14,445,498 132,416,000 \$0.05045 \$0.01020 \$0.01970 \$0.00984 \$0.09018 67,974,335 12,296,513 23,567,200	7,159,026 2,731,118 6,078,644 58,563,000 \$0.04171 \$0.00701 \$0.00267 \$0.00595 \$0.05735 44,713,328 8,088,612 3,080,611	916,670 2,281,056 1,182,655 9,562,000 \$0.04318 \$0.00764 \$0.00764 \$0.00986 \$0.07968 5,261,851 951,865 2,366,717	223,246 4,393,056 1,165,746 6,906,000 \$0.04258 \$0.00846 \$0.16644 \$0.04417 \$0.26165 1,046,659 189,340 3,790,521
23 24 25 26 27 28 29 30 31 32 33 34 35	Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Re Production Transmission Distribution Common	46,128,435 101,289,477 57,695,298 460,980,000 \$0.04748 \$0.00856 \$0.01879 \$0.01071 \$0.08554 quested Return 256,478,582 46,396,808 100,260,763 57,843,847	17,888,180 48,839,796 28,909,718 205,910,000 \$0.04686 \$0.00760 \$0.02075 \$0.01228 \$0.08750 118,264,029 21,393,886 57,230,221 30,720,809	4,968,433 14,122,300 5,913,037 47,623,000 \$0.05655 \$0.01242 \$0.03531 \$0.01478 \$0.11906 19,218,380 3,476,592 10,225,492 5,137,261	14,972,879 28,922,152 14,445,498 132,416,000 \$0.05045 \$0.01020 \$0.01970 \$0.00984 \$0.09018 67,974,335 12,296,513 23,567,200 13,360,223	7,159,026 2,731,118 6,078,644 58,563,000 \$0.04171 \$0.00267 \$0.00595 \$0.05735 44,713,328 8,088,612 3,080,611 6,335,351	916,670 2,281,056 1,182,655 9,562,000 \$0.04318 \$0.00764 \$0.00764 \$0.00986 \$0.07968 5,261,851 951,865 2,366,717 1,198,807	223,246 4,393,056 1,165,746 6,906,000 \$0.04258 \$0.00846 \$0.16644 \$0.26165 1,046,659 189,340 3,790,521 1,091,396
23 24 25 26 27 28 29 30 31 32 33 34	Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Re Production Transmission Distribution	46,128,435 101,289,477 57,695,298 460,980,000 \$0.04748 \$0.00856 \$0.01879 \$0.01071 \$0.08554 <b>quested Return</b> 256,478,582 46,396,808 100,260,763	17,888,180 48,839,796 28,909,718 205,910,000 \$0.04686 \$0.00760 \$0.02075 \$0.01228 \$0.08750 118,264,029 21,393,886 57,230,221	4,968,433 14,122,300 5,913,037 47,623,000 \$0.05655 \$0.01242 \$0.03531 \$0.01478 \$0.11906 19,218,380 3,476,592 10,225,492	14,972,879 28,922,152 14,445,498 132,416,000 \$0.05045 \$0.01020 \$0.01970 \$0.00984 \$0.09018 67,974,335 12,296,513 23,567,200	7,159,026 2,731,118 6,078,644 58,563,000 \$0.04171 \$0.00701 \$0.00267 \$0.00595 \$0.05735 44,713,328 8,088,612 3,080,611	916,670 2,281,056 1,182,655 9,562,000 \$0.04318 \$0.00764 \$0.00764 \$0.00986 \$0.07968 5,261,851 951,865 2,366,717	223,246 4,393,056 1,165,746 6,906,000 \$0.04258 \$0.00846 \$0.16644 \$0.04417 \$0.26165 1,046,659 189,340 3,790,521
23 24 25 26 27 28 29 30 31 32 33 34 35	Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Re Production Transmission Distribution Common	46,128,435 101,289,477 57,695,298 460,980,000 \$0.04748 \$0.00856 \$0.01879 \$0.01071 \$0.08554 quested Return 256,478,582 46,396,808 100,260,763 57,843,847	17,888,180 48,839,796 28,909,718 205,910,000 \$0.04686 \$0.00760 \$0.02075 \$0.01228 \$0.08750 118,264,029 21,393,886 57,230,221 30,720,809	4,968,433 14,122,300 5,913,037 47,623,000 \$0.05655 \$0.01242 \$0.03531 \$0.01478 \$0.11906 19,218,380 3,476,592 10,225,492 5,137,261	14,972,879 28,922,152 14,445,498 132,416,000 \$0.05045 \$0.01020 \$0.01970 \$0.00984 \$0.09018 67,974,335 12,296,513 23,567,200 13,360,223	7,159,026 2,731,118 6,078,644 58,563,000 \$0.04171 \$0.00267 \$0.00595 \$0.05735 44,713,328 8,088,612 3,080,611 6,335,351	916,670 2,281,056 1,182,655 9,562,000 \$0.04318 \$0.00764 \$0.00764 \$0.00986 \$0.07968 5,261,851 951,865 2,366,717 1,198,807	223,246 4,393,056 1,165,746 6,906,000 \$0.04258 \$0.00846 \$0.16644 \$0.26165 1,046,659 189,340 3,790,521 1,091,396
23 24 25 26 27 28 29 30 31 32 33 34 35	Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Rev Production Transmission Distribution Common Total Uniform Cost	46,128,435 101,289,477 57,695,298 460,980,000 \$0.04748 \$0.00856 \$0.01879 \$0.01071 \$0.08554 quested Return 256,478,582 46,396,808 100,260,763 57,843,847	17,888,180 48,839,796 28,909,718 205,910,000 \$0.04686 \$0.00760 \$0.02075 \$0.01228 \$0.08750 118,264,029 21,393,886 57,230,221 30,720,809	4,968,433 14,122,300 5,913,037 47,623,000 \$0.05655 \$0.01242 \$0.03531 \$0.01478 \$0.11906 19,218,380 3,476,592 10,225,492 5,137,261	14,972,879 28,922,152 14,445,498 132,416,000 \$0.05045 \$0.01020 \$0.01970 \$0.00984 \$0.09018 67,974,335 12,296,513 23,567,200 13,360,223	7,159,026 2,731,118 6,078,644 58,563,000 \$0.04171 \$0.00267 \$0.00595 \$0.05735 44,713,328 8,088,612 3,080,611 6,335,351	916,670 2,281,056 1,182,655 9,562,000 \$0.04318 \$0.00764 \$0.00764 \$0.00986 \$0.07968 5,261,851 951,865 2,366,717 1,198,807	223,246 4,393,056 1,165,746 6,906,000 \$0.04258 \$0.00846 \$0.16644 \$0.26165 1,046,659 189,340 3,790,521 1,091,396
23 24 25 26 27 28 29 30 31 32 33 34 35 36	Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Re Production Transmission Distribution Common Total Uniform Cost Expressed as \$/kWh	46,128,435 101,289,477 57,695,298 460,980,000 \$0.04748 \$0.00856 \$0.01879 \$0.01071 \$0.08554 <b>quested Return</b> 256,478,582 46,396,808 100,260,763 57,843,847 460,980,000	17,888,180 48,839,796 28,909,718 205,910,000 \$0.04686 \$0.00760 \$0.02075 \$0.01228 \$0.08750 118,264,029 21,393,886 57,230,221 30,720,809 227,608,944	4,968,433 14,122,300 5,913,037 47,623,000 \$0.05655 \$0.01242 \$0.03531 \$0.01478 \$0.11906 19,218,380 3,476,592 10,225,492 5,137,261 38,057,725	14,972,879 28,922,152 14,445,498 132,416,000 \$0.05045 \$0.01020 \$0.01970 \$0.00984 \$0.00984 \$0.09018 67,974,335 12,296,513 23,567,200 13,360,223 117,198,271	7,159,026 2,731,118 6,078,644 58,563,000 \$0.04171 \$0.00701 \$0.00267 \$0.00595 \$0.05735 44,713,328 8,088,612 3,080,611 6,335,351 62,217,903	916,670 2,281,056 1,182,655 9,562,000 \$0.04318 \$0.00764 \$0.00986 \$0.07968 \$0.07968 5,261,851 951,865 2,366,717 1,198,807 9,779,240	223,246 4,393,056 1,165,746 6,906,000 \$0.04258 \$0.00846 \$0.16644 \$0.04417 \$0.26165 1,046,659 189,340 3,790,521 1,091,396 6,117,917
23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Re Production Transmission Distribution Common Total Uniform Cost Expressed as \$/kWh Production	46,128,435 101,289,477 57,695,298 460,980,000 \$0.04748 \$0.00856 \$0.01879 \$0.01071 \$0.08554 <b>quested Return</b> 256,478,582 46,396,808 100,260,763 57,843,847 460,980,000 \$0.04759	17,888,180 48,839,796 28,909,718 205,910,000 \$0.04686 \$0.00760 \$0.02075 \$0.01228 \$0.08750 118,264,029 21,393,886 57,230,221 30,720,809 227,608,944 \$0.05025	4,968,433 14,122,300 5,913,037 47,623,000 \$0.05655 \$0.01242 \$0.03531 \$0.01478 \$0.11906 19,218,380 3,476,592 10,225,492 5,137,261 38,057,725 \$0.04805	14,972,879 28,922,152 14,445,498 132,416,000 \$0.05045 \$0.01020 \$0.01970 \$0.00984 \$0.09018 67,974,335 12,296,513 23,567,200 13,360,223 117,198,271 \$0.04629	7,159,026 2,731,118 6,078,644 58,563,000 \$0.04171 \$0.00701 \$0.00267 \$0.00595 \$0.05735 44,713,328 8,088,612 3,080,611 6,335,351 62,217,903 \$0.04378	916,670 2,281,056 1,182,655 9,562,000 \$0.04318 \$0.00764 \$0.01901 \$0.00986 \$0.07968 5,261,851 951,865 2,366,717 1,198,807 9,779,240 \$0.04385	223,246 4,393,056 1,165,746 6,906,000 \$0.04258 \$0.00846 \$0.16644 \$0.16644 \$0.26165 1,046,659 189,340 3,790,521 1,091,396 6,117,917 \$0.03965
23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Re Production Transmission Distribution Common Total Uniform Cost Expressed as \$/kWh Production Transmission	46,128,435 101,289,477 57,695,298 460,980,000 \$0.04748 \$0.00856 \$0.01879 \$0.01071 \$0.08554 <b>quested Return</b> 256,478,582 46,396,808 100,260,763 57,843,847 460,980,000 \$0.04759 \$0.00861	17,888,180 48,839,796 28,909,718 205,910,000 \$0.04686 \$0.00760 \$0.02075 \$0.01228 \$0.08750 118,264,029 21,393,886 57,230,221 30,720,809 227,608,944 \$0.05025 \$0.00909	4,968,433 14,122,300 5,913,037 47,623,000 \$0.05655 \$0.01242 \$0.03531 \$0.01478 \$0.11906 19,218,380 3,476,592 10,225,492 5,137,261 38,057,725 \$0.04805 \$0.00869	14,972,879 28,922,152 14,445,498 132,416,000 \$0.05045 \$0.01020 \$0.01970 \$0.00984 \$0.09018 67,974,335 12,296,513 23,567,200 13,360,223 117,198,271 \$0.04629 \$0.00837	7,159,026 2,731,118 6,078,644 58,563,000 \$0.04171 \$0.00267 \$0.00595 \$0.05735 44,713,328 8,088,612 3,080,611 6,335,351 62,217,903 \$0.04378 \$0.00792	916,670 2,281,056 1,182,655 9,562,000 \$0.04318 \$0.00764 \$0.00764 \$0.00986 \$0.07968 5,261,851 951,865 2,366,717 1,198,807 9,779,240 \$0.04385 \$0.00793	223,246 4,393,056 1,165,746 6,906,000 \$0.04258 \$0.00846 \$0.16644 \$0.04417 \$0.26165 1,046,659 189,340 3,790,521 1,091,396 6,117,917 \$0.03965 \$0.00717
23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Re Production Transmission Distribution Common Total Uniform Cost Expressed as \$/kWh Production Transmission Distribution	46,128,435 101,289,477 57,695,298 460,980,000 \$0.04748 \$0.00856 \$0.01879 \$0.01071 \$0.08554 <b>quested Return</b> 256,478,582 46,396,808 100,260,763 57,843,847 460,980,000 \$0.04759 \$0.00861 \$0.01860	17,888,180 48,839,796 28,909,718 205,910,000 \$0.04686 \$0.00760 \$0.02075 \$0.01228 \$0.08750 118,264,029 21,393,886 57,230,221 30,720,809 227,608,944 \$0.05025 \$0.00909 \$0.02432	4,968,433 14,122,300 5,913,037 47,623,000 \$0.05655 \$0.01242 \$0.03531 \$0.01478 \$0.11906 19,218,380 3,476,592 10,225,492 5,137,261 38,057,725 \$0.04805 \$0.00869 \$0.02556	14,972,879 28,922,152 14,445,498 132,416,000 \$0.05045 \$0.01020 \$0.01970 \$0.00984 \$0.09018 67,974,335 12,296,513 23,567,200 13,360,223 117,198,271 \$0.04629 \$0.00837 \$0.01605	7,159,026 2,731,118 6,078,644 58,563,000 \$0.04171 \$0.00267 \$0.00595 \$0.05735 44,713,328 8,088,612 3,080,611 6,335,351 62,217,903 \$0.04378 \$0.00792 \$0.00302	916,670 2,281,056 1,182,655 9,562,000 \$0.04318 \$0.00764 \$0.01901 \$0.00986 \$0.07968 5,261,851 951,865 2,366,717 1,198,807 9,779,240 \$0.04385 \$0.00793 \$0.01972	223,246 4,393,056 1,165,746 6,906,000 \$0.04258 \$0.00846 \$0.16644 \$0.26165 1,046,659 189,340 3,790,521 1,091,396 6,117,917 \$0.03965 \$0.00717 \$0.14361
23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41	Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Re Production Transmission Distribution Common Total Uniform Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Melded Rates	46,128,435 101,289,477 57,695,298 460,980,000 \$0.04748 \$0.00856 \$0.01879 \$0.01071 \$0.08554 <b>quested Return</b> 256,478,582 46,396,808 100,260,763 57,843,847 460,980,000 \$0.04759 \$0.00861 \$0.01860 \$0.01073 \$0.08554	17,888,180 48,839,796 28,909,718 205,910,000 \$0.04686 \$0.00760 \$0.02075 \$0.01228 \$0.08750 118,264,029 21,393,886 57,230,221 30,720,809 227,608,944 \$0.05025 \$0.00909 \$0.02432 \$0.01305 \$0.09672	4,968,433 14,122,300 5,913,037 47,623,000 \$0.05655 \$0.01242 \$0.03531 \$0.01478 \$0.11906 19,218,380 3,476,592 10,225,492 5,137,261 38,057,725 \$0.04805 \$0.04805 \$0.00869 \$0.02556 \$0.01284 \$0.09515	14,972,879 28,922,152 14,445,498 132,416,000 \$0.05045 \$0.01020 \$0.01970 \$0.00984 \$0.09018 67,974,335 12,296,513 23,567,200 13,360,223 117,198,271 \$0.04629 \$0.00837 \$0.01605 \$0.00910 \$0.07982	7,159,026 2,731,118 6,078,644 58,563,000 \$0.04171 \$0.00267 \$0.00595 \$0.05735 44,713,328 8,088,612 3,080,611 6,335,351 62,217,903 \$0.04378 \$0.04378 \$0.00792 \$0.00302 \$0.006092	916,670 2,281,056 1,182,655 9,562,000 \$0.04318 \$0.00764 \$0.01901 \$0.00986 \$0.07968 5,261,851 951,865 2,366,717 1,198,807 9,779,240 \$0.04385 \$0.00793 \$0.01972 \$0.00999 \$0.08149	223,246 4,393,056 1,165,746 6,906,000 \$0.04258 \$0.00846 \$0.16644 \$0.04417 \$0.26165 1,046,659 189,340 3,790,521 1,091,396 6,117,917 \$0.03965 \$0.00717 \$0.14361 \$0.04135 \$0.23179
23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42	Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Re Production Transmission Distribution Common Total Uniform Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Melded Rates Revenue to Cost Ratio at Proposed Rates	46,128,435 101,289,477 57,695,298 460,980,000 \$0.04748 \$0.00856 \$0.01879 \$0.01071 \$0.08554 <b>quested Return</b> 256,478,582 46,396,808 100,260,763 57,843,847 460,980,000 \$0.04759 \$0.00861 \$0.01860 \$0.01073 \$0.08554 1.00	17,888,180 48,839,796 28,909,718 205,910,000 \$0.04686 \$0.00760 \$0.02075 \$0.01228 \$0.08750 118,264,029 21,393,886 57,230,221 30,720,809 227,608,944 \$0.05025 \$0.00909 \$0.02432 \$0.01305 \$0.09672 0.90	4,968,433 14,122,300 5,913,037 47,623,000 \$0.05655 \$0.01242 \$0.03531 \$0.01478 \$0.11906 19,218,380 3,476,592 10,225,492 5,137,261 38,057,725 \$0.04805 \$0.00869 \$0.02556 \$0.01284 \$0.09515 1.25	14,972,879 28,922,152 14,445,498 132,416,000 \$0.05045 \$0.01020 \$0.01970 \$0.00984 \$0.09018 67,974,335 12,296,513 23,567,200 13,360,223 117,198,271 \$0.04629 \$0.00837 \$0.01605 \$0.00910 \$0.07982 1.13	7,159,026 2,731,118 6,078,644 58,563,000 \$0.04171 \$0.00267 \$0.00595 \$0.05735 44,713,328 8,088,612 3,080,611 6,335,351 62,217,903 \$0.04378 \$0.00792 \$0.00302 \$0.006092 0.94	916,670 2,281,056 1,182,655 9,562,000 \$0.04318 \$0.00764 \$0.01901 \$0.00986 \$0.07968 5,261,851 951,865 2,366,717 1,198,807 9,779,240 \$0.04385 \$0.00793 \$0.00793 \$0.01972 \$0.00999 \$0.08149 0.98	223,246 4,393,056 1,165,746 6,906,000 \$0.04258 \$0.00846 \$0.16644 \$0.26165 1,046,659 189,340 3,790,521 1,091,396 6,117,917 \$0.03965 \$0.00717 \$0.14361 \$0.04135 \$0.23179 1.13
23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41	Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Re Production Transmission Distribution Common Total Uniform Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Melded Rates	46,128,435 101,289,477 57,695,298 460,980,000 \$0.04748 \$0.00856 \$0.01879 \$0.01071 \$0.08554 <b>quested Return</b> 256,478,582 46,396,808 100,260,763 57,843,847 460,980,000 \$0.04759 \$0.00861 \$0.01860 \$0.01073 \$0.08554	17,888,180 48,839,796 28,909,718 205,910,000 \$0.04686 \$0.00760 \$0.02075 \$0.01228 \$0.08750 118,264,029 21,393,886 57,230,221 30,720,809 227,608,944 \$0.05025 \$0.00909 \$0.02432 \$0.01305 \$0.09672	4,968,433 14,122,300 5,913,037 47,623,000 \$0.05655 \$0.01242 \$0.03531 \$0.01478 \$0.11906 19,218,380 3,476,592 10,225,492 5,137,261 38,057,725 \$0.04805 \$0.04805 \$0.00869 \$0.02556 \$0.01284 \$0.09515	14,972,879 28,922,152 14,445,498 132,416,000 \$0.05045 \$0.01020 \$0.01970 \$0.00984 \$0.09018 67,974,335 12,296,513 23,567,200 13,360,223 117,198,271 \$0.04629 \$0.00837 \$0.01605 \$0.00910 \$0.07982	7,159,026 2,731,118 6,078,644 58,563,000 \$0.04171 \$0.00267 \$0.00595 \$0.05735 44,713,328 8,088,612 3,080,611 6,335,351 62,217,903 \$0.04378 \$0.04378 \$0.00792 \$0.00302 \$0.006092	916,670 2,281,056 1,182,655 9,562,000 \$0.04318 \$0.00764 \$0.01901 \$0.00986 \$0.07968 5,261,851 951,865 2,366,717 1,198,807 9,779,240 \$0.04385 \$0.00793 \$0.01972 \$0.00999 \$0.08149	223,246 4,393,056 1,165,746 6,906,000 \$0.04258 \$0.00846 \$0.16644 \$0.04417 \$0.26165 1,046,659 189,340 3,790,521 1,091,396 6,117,917 \$0.03965 \$0.00717 \$0.14361 \$0.04135 \$0.23179
23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42	Transmission Distribution Common Total Proposed Rate Revenue Expressed as \$/kWh Production Transmission Distribution Common Total Proposed Melded Rates Functional Cost Components at Uniform Re Production Transmission Distribution Common Total Uniform Cost Expressed as \$/kWh Production Transmission Distribution Common Total Uniform Melded Rates Revenue to Cost Ratio at Proposed Rates	46,128,435 101,289,477 57,695,298 460,980,000 \$0.04748 \$0.00856 \$0.01879 \$0.01071 \$0.08554 <b>quested Return</b> 256,478,582 46,396,808 100,260,763 57,843,847 460,980,000 \$0.04759 \$0.00861 \$0.01860 \$0.01073 \$0.08554 1.00	17,888,180 48,839,796 28,909,718 205,910,000 \$0.04686 \$0.00760 \$0.02075 \$0.01228 \$0.08750 118,264,029 21,393,886 57,230,221 30,720,809 227,608,944 \$0.05025 \$0.00909 \$0.02432 \$0.01305 \$0.09672 0.90	4,968,433 14,122,300 5,913,037 47,623,000 \$0.05655 \$0.01242 \$0.03531 \$0.01478 \$0.11906 19,218,380 3,476,592 10,225,492 5,137,261 38,057,725 \$0.04805 \$0.00869 \$0.02556 \$0.01284 \$0.09515 1.25	14,972,879 28,922,152 14,445,498 132,416,000 \$0.05045 \$0.01020 \$0.01970 \$0.00984 \$0.09018 67,974,335 12,296,513 23,567,200 13,360,223 117,198,271 \$0.04629 \$0.00837 \$0.01605 \$0.00910 \$0.07982 1.13	7,159,026 2,731,118 6,078,644 58,563,000 \$0.04171 \$0.00267 \$0.00595 \$0.05735 44,713,328 8,088,612 3,080,611 6,335,351 62,217,903 \$0.04378 \$0.00792 \$0.00302 \$0.006092 0.94	916,670 2,281,056 1,182,655 9,562,000 \$0.04318 \$0.00764 \$0.01901 \$0.00986 \$0.07968 5,261,851 951,865 2,366,717 1,198,807 9,779,240 \$0.04385 \$0.00793 \$0.00793 \$0.01972 \$0.00999 \$0.08149 0.98	223,246 4,393,056 1,165,746 6,906,000 \$0.04258 \$0.00846 \$0.16644 \$0.26165 1,046,659 189,340 3,790,521 1,091,396 6,117,917 \$0.03965 \$0.00717 \$0.14361 \$0.04135 \$0.23179 1.13

File: WA 2011 Elec Case / Elec COS Base Case PROPOSED METHOD/ Sumcost Exhibits

Sumcost Scenario: Company Base Case Load Factor Peak Credit Method PROPOSED METHOD

## AVISTA UTILITIES Revenue to Cost By Classification Summary For the Twelve Months Ended December 31, 2010

Washington Jurisdiction	
Electric Utility	04/20/11

	(b)	(c) (d) (e)	(f) System	(g) Residential Service	(h) General Service	(i) Large Gen Service	(j) Extra Large Gen Service	(k) Pumping Service	(I) Street & Area Lights
	Description	t Datum by Caba	Total	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-49
1	Cost Classifications at Curren Energy	t Return by Sche	204,135,785	82,508,546	18,432,427	61,830,270	35,765,419	4,491,308	1,107,815
2	Demand		186,298,227	82,975,677	20,158,233	58,043,706	18,404,903	3,743,990	2,971,718
3	Customer	_	32,271,987	22,766,777	5,155,340	1,491,025	109,678	494,702	2,254,467
4	Total Current Rate Revenue		422,706,000	188,251,000	43,746,000	121,365,000	54,280,000	8,730,000	6,334,000
	Expressed as Unit Cost								
5	Energy	\$/kWh \$/kW/mo	\$0.03788 \$14.83	\$0.03506 \$14.05	\$0.04608 \$19.26	\$0.04211 \$16.87	\$0.03502 \$10.27	\$0.03743 \$12.53	\$0.04197 \$37.56
6 7	Demand Customer	\$/KW/IIIO \$/Cust/mo	\$14.03 \$11.48	\$14.05 \$9.45	\$19.20 \$15.62	\$10.07 \$37.94	\$10.27 \$415.45	\$12.53 \$17.32	\$37.56 \$578.66
			1 -		r	<b>1</b>	<b>1</b>	<b>T</b> -	
	Cost Classifications at Uniforr	n Current Return							
8	Energy		204,316,846	89,726,760	15,250,340	55,889,372	37,868,747	4,575,279	1,006,348
9 10	Demand Customer		185,528,848 32,860,306	94,331,862 24,547,124	15,246,390 4,362,043	49,901,624 1,373,161	19,674,458 111,930	3,858,251 502,509	2,516,263 1,963,539
11	Total Uniform Current Cost	_	422,706,000	208,605,746	34,858,773	107,164,157	57,655,136	8,936,038	5,486,150
	E								
12	Expressed as Unit Cost Energy	\$/kWh	\$0.03791	\$0.03813	\$0.03813	\$0.03806	\$0.03708	\$0.03813	\$0.03813
13	Demand	\$/kW/mo	\$14.77	\$15.97	\$14.57	\$14.50	\$10.98	\$12.91	\$31.80
14	Customer	\$/Cust/mo	\$11.69	\$10.19	\$13.22	\$34.94	\$423.98	\$17.59	\$503.99
15	Revenue to Cost Ratio at Curr	ent Rates	1.00	0.90	1.25	1.13	0.94	0.98	1.15
4.0	Cost Classifications at Propos	ed Return by Sc		00 700 (77	40.000.400	00 454 040	00 404 007	4 000 054	4 470 040
16 17	Energy Demand		219,481,171 207,015,059	88,768,477 92,831,111	19,820,186 22,301,587	66,451,810 64,381,515	38,434,227 20,016,247	4,830,251 4,205,546	1,176,218 3,279,053
18	Customer		34,483,770	24,310,412	5,501,227	1,582,674	112,526	526,203	2,450,729
19	Total Proposed Rate Revenu	e –	460,980,000	205,910,000	47,623,000	132,416,000	58,563,000	9,562,000	6,906,000
	Expressed as Unit Cost								
20	Energy	\$/kWh	\$0.04073	\$0.03772	\$0.04955	\$0.04526	\$0.03763	\$0.04025	\$0.04456
21 22	Demand Customer	\$/kW/mo \$/Cust/mo	\$16.48 \$12.27	\$15.71 \$10.10	\$21.31 \$16.67	\$18.71 \$40.27	\$11.17 \$426.23	\$14.08 \$18.42	\$41.44 \$629.04
22	Customer	φ/συδι/πο	φ12.21	φ10.10	φ10.07	φ40.2 <i>1</i>	<i>φ</i> 420.23	φ10. <del>4</del> 2	φ029.04
	Cost Classifications at Uniform	n Requested Ret	urn						
23	Energy		219,656,787	96,463,372	16,395,323	60,085,500	40,711,901	4,918,787	1,081,904
24 25	Demand Customer		206,181,398 35,141,815	104,937,242 26,208,331	17,014,996 4,647,406	55,656,400 1,456,371	21,391,036 114,965	4,326,020 534,434	2,855,704 2,180,309
26	Total Uniform Cost	_	460,980,000	227,608,944	38,057,725	117,198,271	62,217,903	9,779,240	6,117,917
	Expressed as Unit Cost								
27	Energy	\$/kWh	\$0.04076	\$0.04099	\$0.04099	\$0.04092	\$0.03987	\$0.04099	\$0.04099
28 20	Demand	\$/kW/mo \$/Cust/mo	\$16.41 \$12.51	\$17.76 \$10.88	\$16.26 \$14.09	\$16.17 \$37.05	\$11.94 \$435.47	\$14.48 \$18.71	\$36.09 \$550.63
29	Customer	\$/Cust/mo	\$12.51	\$10.88		\$37.05	\$435.47	\$18.71	\$559.63
30	Revenue to Cost Ratio at Prop	osed Rates	1.00	0.90	1.25	1.13	0.94	0.98	1.13
31	Current Revenue to Proposed	Cost Ratio	0.92	0.83	1.15	1.04	0.87	0.89	1.04

	Sumcost Scenario: Company Base Case Load Factor Peak Credit Method PROPOSED METHOD	AVISTA UTILITIES Customer Cost Analysis For the Twelve Months Ended December 31, 2010			Wa	04/20/11		
	(b) (c) (d) (e)	(f)	(g) Residential	(h) General	(i) Large Gen	(j) Extra Large	(k) Pumping	(I) Street &
		System	Service	Service	Service	Gen Service	Service	Area Lights
	Description	Total	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-49
	Meter, Service	s, Meter Reading	& Billing Costs	by Schedule a	at Requested	Rate of Return		
	Rate Base							
1	Services	73,101,000	62,746,267	8,597,117	1,013,453	0	744,163	0
2	Services Accum. Depr.	(26,177,000)	(22,469,036)	(3,078,572)	(362,911)	0	(266,480)	0
3	Total Services	46,924,000	40,277,231	5,518,544	650,542	0	477,683	0
4	Meters	16,667,000	10,025,636	3,626,442	2,359,527	59,692	595,703	0
5	Meters Accum. Depr.	(3,376,000)	(2,030,752)	(734,557)	(477,936)	(12,091)	(120,663)	0
6	Total Meters	13,291,000	7,994,883	2,891,885	1,881,591	47,601	475,040	0
7	Total Rate Base	60,215,000	48,272,114	8,410,429	2,532,133	47,601	952,723	0
8	Return on Rate Base @ 8.23%	4,955,695	3,972,795	692,178	208,395	3,918	78,409	0
9	Revenue Conversion Factor	0.62127	0.62127	0.62127	0.62127	0.62127	0.62127	0.62127
10	Rate Base Revenue Requirement	7,976,716	6,394,635	1,114,134	335,433	6,306	126,208	0
	•				·	·		
	Expenses							
11	Services Depr Exp	1,190,000	1,021,437	139,951	16,498	0	12,114	0
12	Meters Depr Exp	402,000	241,813	87,468	56,911	1,440	14,368	0
13	Services Operations Exp	406,000	348,490	47,748	5,629	0	4,133	0
14	Meters Operating Exp	1,619,000	973,871	352,266	229,200	5,798	57,865	0
15	Meters Maintenance Exp	120,000	72,183	26,110	16,988	430	4,289	0
16	Meter Reading	2,395,000	2,018,543	276,569	32,945	39,739	23,940	3,266
17	Billing	5,073,000	4,342,551	594,990	70,875	6,056	51,502	7,026
18	Total Expenses	11,205,000	9,018,888	1,525,101	429,045	53,463	168,211	10,291
19	Revenue Conversion Factor	0.955792	0.955792	0.955792	0.955792	0.955792	0.955792	0.955792
20	Expense Revenue Requirement	11,723,262	9,436,036	1,595,642	448,889	55,936	175,992	10,767
21	Total Meter, Service, Meter Reading, and	19,699,978	15,830,671	2,709,776	784,323	62,242	302,199	10,767
22	Total Customer Bills	2,810,088	2,408,119	329,946	39,303	264	28,560	3,896
23	Average Unit Cost per Month	\$7.01	\$6.57	\$8.21	\$19.96	\$235.76	\$10.58	\$2.76
		Distrit	oution Fixed Co	sts per Custon	ner			
<b>ر</b>	Total Customer Related Cost	25 111 015	JE JUO JJ4	1 617 106	1 166 274	111 065	ED1 101	2 100 200
24 25	Customer Related Unit Cost Customer Related Unit Cost	35,141,815 \$12.51	26,208,331 \$10.88	4,647,406 \$14.09	1,456,371 \$37.05	114,965 \$435.47	534,434 \$18.71	2,180,309 \$559.63
20		φ 12.0 T	÷.0.00	φ. 1.00	φ01.00	φ100.11	φ.σ.ι ι	2000.00
26	Total Distribution Demand Related Cost	88,309,795	45,691,359	8,107,613	26,187,758	3,452,505	2,315,622	2,554,938
27	Dist Demand Related Unit Cost per Month	\$31.43	\$18.97	\$24.57	\$666.30	\$13,077.67	\$81.08	\$655.78
28	Total Distribution Unit Cost per Month	\$43.93	\$29.86	\$38.66	\$703.36	\$13,513.15	\$99.79	\$1,215.41

File: WA 2011 Elec Case / Elec COS Base Case PROPOSED METHOD/ Sumcost Exhibits