

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-22_____

EXH. KJS-3

KAYLENE J. SCHULTZ

REPRESENTING AVISTA CORPORATION

Avista Utilities
Coyote Springs 2 Fixed Costs
2021 Actual and Authorized

Line No.	Washington's Share		Difference
	2021 Actual	Authorized	
1	\$ 127,880,549	\$ 120,645,778	
2	\$ (51,913,844)	\$ (41,729,741)	
3	\$ (17,233,033)	\$ (16,680,840)	
4	\$ 58,733,673	\$ 62,235,197	
5	7.12%	7.12%	
6	\$ 4,181,837	\$ 4,431,146	
7	\$ (315,752)	\$ (334,576)	
8	\$ 4,324,558	\$ 4,126,889	
9	\$ 4,876,273	\$ 4,300,419	
10	\$ 13,066,916	\$ 12,523,877	\$ (543,038)
<u>Tax benefit of debt return</u>			
13	\$58,733,673	\$62,235,197	
14	2.56%	2.56%	
15	\$1,503,582	\$1,593,221	
16	-21%	-21%	
17	-\$315,752	-\$334,576	

Authorized costs result from:

- 1) The order approving and adopting the Partial Multiparty Settlement Stipulation and resolving contested issues, approved in Docket No. UE-190334 by Final Order 09 dated March 25, 2020. The test period was 2018 and rates were effective April 1, 2020.
- 2) The order approving and adopting the Partial Multiparty Settlement Stipulation and resolving contested issues, approved in Docket No. UE-200900 by Final Order 08/05 dated September 27, 2021. The test period was 2019 and rates were effective October 1, 2021.

Item 6(E) of the Settlement Agreement approved by Order 03 in Docket UE-060181 dated June 16, 2006, defines fixed costs to be return on rate base net of tax, depreciation expense, and operation and maintenance expense not included in the net power costs and other production costs related to the plant.

The Rate of Return and Debt cost component are based on the Company's latest authorized capital structure approved in 2021 General Rate Case Final Order 08/05, Dockets UE-200900, UG-200901, UE-200894, effective October 1, 2021.