

UE-190334 & UG-190335, UE-190222 (Consolidated)

Exh. ACC-5

Page 1 of 1

**AVISTA UTILITIES**

**SUMMARY OF RECOMMENDED ELECTRIC ADJUSTMENTS (\$000)**

	Recommendation	Company	Difference
1 Deferred FIT Rate Base (1.01)*	(\$165)	(\$180)	\$15
2 Remove AMI Rate Base (1.04)*	(1,621)	(1,772)	151
3 Injuries and Damages Expense (2.05)	32	26	6
4 Restate Incentives Expense (2.13)	(2,529)	(260)	(2,269)
5 Restate Debt Interest (2.14)*	799	1,510	(711)
6 Restated 2018 AMA Rate Base to EOP (2.19)*	9,076	9,563	(487)
7 Deferred Debits, Credits, Reg. Assets (3.02)*	(2,366)	(2,371)	5
8 Labor - Non Executive Expense (3.03)	1,728	2,549	(821)
9 Labor- Executive Expense (3.04)	91	345	(254)
10 Employee Benefits Expense (3.05)	1,115	2,759	(1,644)
11 Insurance Expense Expense (3.06)	(147)	36	(183)
12 IS/IT Expense (3.07)	824	1,984	(1,160)
13 Property Tax Expense (3.08)	2,016	3,723	(1,707)
14 Capital Additions (3.10)	0	12,443	(12,443)
15 Capital Addition Offsets (3.11)	0	(158)	158
16 Colstrip Amortization (3.13)	2,470	798	1,672
17 EDIT Refund (3.15)	(3,243)	0	(3,243)
18 Results of Operation*	(8,623)	3,216	(11,839)
19 Total Adjustments	(\$543)	\$34,211	(\$34,754)
20 Company Claim			45,775
21 Recommendation			<b><u>\$11,021</u></b>

\* Difference due to different costs of equity and capital structure

UE-190334 & UG-190335, UE-190222 (Consolidated)

Exh. ACC-8r

Page 1 of 1

**AVISTA UTILITIES**

**SUMMARY OF RECOMMENDED GAS ADJUSTMENTS (\$000)**

	Recommendation	Company	Difference
1 Deferred FIT Rate Base (1.01)*	(\$110)	(\$115)	\$5
2 Remove AMI Rate Base (1.04)*	(532)	(558)	26
3 Injuries and Damages Expense (2.05)	3	56	(53)
4 Restate Incentives Expense (2.13)	(735)	(75)	(660)
5 Restate Debt Interest (2.14)*	252	330	(78)
6 Restate 2018 AMA Rate Base to EOP (2.15)*	4,487	4,627	(140)
7 Labor - Non Executive Expense (3.03)	525	764	(239)
8 Labor- Executive Expense (3.04)	28	107	(79)
9 Employee Benefits Expense (3.05)	338	837	(499)
10 Insurance Expense (3.06)	(45)	12	(57)
11 IS/IT Expense (3.07)	252	609	(357)
12 Property Tax Expense (3.08)	222	498	(276)
13 Capital Additions (3.10)	0	4,031	(4,031)
14 Capital Addition Offsets (3.11)	0	(15)	15
15 Results of Operation*	694	2,126	(1,432)
16 Total Adjustments	\$5,379	\$13,234	(\$7,855)
17 Company Claim			<u>12,935</u>
18 Recommendation			<u><b>\$5,080</b></u>

\* Difference due to different costs of equity and capital structure in original Company filing.