

**Exh. DCG-35
Dockets UE-200900, UG-200901,
UE-200894
Witness: David C. Gomez**

**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**

David C. Gomez

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

*Avista's Response to UTC Staff Data Request No. 107 Supplemental 1 - 3.18 Attachment
A, EIM Final Numbers*

April 21, 2021

Avista EIM

WA allocated amounts

Pro Forma Capital \$ 17,752,814 Sum of WA EIM Pro Forma Capital 2020, 2021 and 2022

Pro Forma Expense \$ 1,808,042 RR Model, Line 12

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

As Filed	2020 Actual	Increase / (Decrease) To filed Case
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Line No.	DESCRIPTION	Pro Forma EIM Expenditures	Pro Forma EIM Expenditures	
	Adjustment Number	3.18	3.18	
	Workpaper Reference	E-PEIM	E-PEIM	
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	1,386	1,691	\$305
8	Purchased Power	0	0	
9	Depreciation/Amortization ¹	91	117	\$26
10	Regulatory Amortization	0	0	
11	Taxes	0	0	
12	Total Production & Transmission	1,477	1,808	\$331
Distribution				
13	Operating Expenses	0	0	\$0
14	Depreciation/Amortization	0	5	\$5
	Regulatory Amortization			
15	Taxes	0	0	
16	Total Distribution	-	5	\$5
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	1,319	1,587	\$268
22	Regulatory Deferrals/Amortization	0	0	
23	Taxes	0	0	
24	Total Admin. & General	1,319	1,587	\$268
25	Total Electric Expenses	2,796	3,400	\$604 Expenses
26	OPERATING INCOME BEFORE FIT	(2,796)	(3,400)	(\$604)
FEDERAL INCOME TAX				
27	Current Accrual	(587)	(714)	(\$127)
28	Debt Interest	(49)	(65)	(\$17)
29	Deferred Income Taxes	0	0	
30	Amortized ITC - Noxon	0	0	
31	NET OPERATING INCOME	(\$2,160)	(\$2,620)	(\$460)
RATE BASE				
PLANT IN SERVICE				
32	Intangible	6,595	7,753	\$1,158
33	Production	3,082	3,637	\$555
34	Transmission	1,098	1,503	\$404
35	Distribution	0	187	\$187
36	General	0	828	\$828
37	Total Plant in Service	10,775	13,908	\$3,132
ACCUMULATED DEPRECIATION/AMORT				
38	Intangible	(990)	(967)	\$22
39	Production	(80)	(92)	(\$13)
40	Transmission	(30)	(30)	\$0
41	Distribution	0	(4)	(\$4)
42	General	0	(56)	(\$56)
43	Total Accumulated Depreciation	(1,100)	(1,150)	(\$50)
44	NET PLANT ¹	9,675	12,758	\$3,083
45	DEFERRED TAXES	(317)	(181)	\$136
46	Net Plant After DFIT	9,358	12,576	\$3,219
47	DEFERRED DEBITS AND CREDITS & OTHER	0	0	
48	WORKING CAPITAL	0	0	
49	TOTAL RATE BASE	\$9,358	\$12,576	\$3,219 Net Plant After ADFIT
50	RATE OF RETURN			
51	REVENUE REQUIREMENT	3,781	4,707	\$926 Revised Revenue Requirement
	Revenue Conversion Factor	7.43%		
	NOI Requirement	2,856	3,555	\$699
	Revenue Requirement	3,781	4,707	\$926

¹ Figures were adjusted for rounding to match filed Revenue Requirement Model.

Washington Electric 2020 Energy Imbalance Market (EIM) Additions

EVAL	BI_BI_Desc	Depreciation Category	Service	Jurisic	System Total												Actuals System Total	WA Elec Allocation	Percent included in Rate Case	1	2	3	4	5	6	7	8	9	10	11	12	WA Elec Total
					Actuals Jan	Actuals Feb	Actuals Mar	Actuals Apr	Actuals May	Actuals Jun	Actuals Jul	Actuals Aug	Actuals Sep	Actuals Oct	Actuals Nov	Actuals Dec																
7141	BI_19N09 - ET BI Network - EIM	General 389 / 393-395 / 397-	CD	AA	-	-	-	-	-	-	-	-	73,728	444,234	26,820	16,122	560,904	48.31%	-	-	-	-	-	-	-	-	35,617	214,606	12,957	7,788	270,968	
7141	BI_19N09 - ET BI Network - EIM	General 389 / 393-395 / 397-	ED	AN	-	-	-	-	-	-	-	39,591	1,360	1,359	-	-	1	42,312	69.19%	-	-	-	-	-	27,393	941	940	-	-	1	29,275	
7141	BI_19N09 - ET BI Network - EIM	Hydro 331-336	ED	AN	-	-	-	-	-	-	50,489	49,322	1,472	105	57,905	13,719	38,722	211,733	65.64%	-	-	-	-	-	33,141	32,375	966	69	38,009	9,005	25,417	138,982
7141	BI_20N09 - ET BI Hardware/Software - EIM	General 389 / 393-395 / 397-	ED	AN	-	-	-	-	-	-	-	-	190,909	-	-	-	-	190,909	69.19%	-	-	-	-	-	-	-	132,088	-	-	-	-	132,088
7141	BI_20N09 - ET BI Hardware/Software - EIM	Software 303	CD	AA	-	-	-	11,004	-	-	-	-	-	-	-	-	11,004	48.31%	-	-	-	5,316	-	-	-	-	-	-	-	-	-	5,316
7141	BI_20N09 - ET BI Hardware/Software - EIM	Software 303	ED	AN	281,639	42,663	12,396	4,681	-	-	-	1,903	(143,161)	-	-	-	-	200,121	69.19%	194,863	29,518	8,576	3,239	-	1,317	(99,052)	-	-	-	-	-	138,461
7141	BI_20N09 - ET BI Hardware/Software - EIM	General - Hardware	ED	AN	77,848	11,792	3,426	1,294	-	-	-	526	(47,748)	-	-	-	-	47,139	69.19%	53,862	8,159	2,371	895	-	364	(33,036)	-	-	-	-	-	32,615
7141	BI_AGO19 - EIM Low Side Metering Upgrades - Genera	Hydro 331-336	ED	AN	-	-	-	-	-	-	-	-	240,132	(36,989)	646	-	203,789	65.64%	-	-	-	-	-	-	-	-	157,623	(24,280)	424	-	-	133,767
7141	BI_AGO20 - EIM High Side Metering Upgrades - Generi	Hydro 331-336	ED	AN	-	-	-	-	-	420,262	3,372	4,169	1,975	53	-	429,831	65.64%	-	-	-	-	275,860	2,213	2,736	1,296	35	-	-	-	-	282,141	
7141	BI_AGO20 - EIM High Side Metering Upgrades - Generi	Other Elec Production / Turbi	ED	AN	-	-	-	-	-	-	-	-	-	-	-	681,113	681,113	65.64%	-	-	-	-	-	-	-	-	-	-	-	-	-	447,082
7141	BI_X5907 - Trans SS BI Substation Metering - EIM	Elec Distribution 360-373	ED	ID	-	-	-	-	-	-	-	-	-	-	33,962	52	270	34,284	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
7141	BI_X5909 - Trans SS BI High Side Metering - EIM	Elec Transmission 350-359	ED	AN	-	-	-	-	-	-	-	152,598	-	59,502	1,355	5,735	219,189	65.64%	-	-	-	-	-	-	-	100,165	-	39,057	889	3,764	143,876	
																2,832,327															1,754,571	
																System															WA EIM 2020 PF	

Washington Electric 2020 Energy Imbalance Market (EIM) Additions														System Total	Forecast (including Residual CWIP)			
EVAL	BI	BI Desc	Depreciation category	Service	Jurisdi	Forecast												System Total
						Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
7141	BI_20N09	ET BI Hardware/Software - EIM	Software 303	ED	AN	0	0	9,102,149	1,217,610	1,161,945	0	0	0	0	0	0	0	11,481,703
<div style="border: 1px solid black; display: inline-block; padding: 2px;">11,481,703</div> EIM 2022 PF System																		

WA Elec Allocation	Forecast												Forecast (including Residual CWIP)
	1	2	3	4	5	6	7	8	9	10	11	12	
Percent included in	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	WA Elec Total
69.19%	-	-	6,297,777	842,464	803,950	-	-	-	-	-	-	-	7,944,190
<div style="border: 1px solid black; display: inline-block; padding: 2px;">7,944,190</div> EIM 2022 PF WA Share													