

**BEFORE THE WASHINGTON  
UTILITIES & TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

AVISTA CORPORATION d/b/a AVISTA UTILITIES,

Respondent.

---

DOCKET NOS. UE-190334 and UG-190335, UE-190222 (*Consolidated*)

**ANDREA C. CRANE**

**ON BEHALF OF PUBLIC COUNSEL**

---

**EXHIBIT ACC-5**

Summary of Recommended Washington Electric Revenue Requirement

Adjustments

October 3, 2019

**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