BEFORE THE WASHINGTON

UTILITIES & TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

AVISTA CORPORATION d/b/a AVISTA UTILITIES,

Respondent.

DOCKET NOS. UE-200900 and UG-200901 (*Consolidated*)

ANDREA C. CRANE

ON BEHALF OF THE
WASHINGTON STATE OFFICE OF THE ATTORNEY GENERAL
PUBLIC COUNSEL UNIT

EXHIBIT ACC-5

Summary of Recommended Washington Electric Revenue Requirement Adjustments

April 21, 2021

AVISTA UTILITIES

SUMMARY OF RECOMMENDED ELECTRIC ADJUSTMENTS

Adjustments Due to Cost of Capital/Capital Structure:	Recommended	Company	Difference
1.00 Results of Operation	$4,438	$15,941	($11,503)
1.03 Working Capital	(317)	(343)	26
1.04 Remove AMI Rate Base	(4,082)	(4,417)	335
2.14 Restate Debt Interest	870	1,237	(367)
3.02 Def. Debits, Credits, and Reg. Amort.	(2,593)	(2,598)	5
3.21 Restate 2019 ADIT	(2,582)	(2,794)	212
Adjustments Due to Company Corrections:			
2.19 Restate AMA Rate Base to EOP	4,589	3,867	722
3.03 ProForma ARAM DFIT	(642)	(662)	20
Other Revenue Requirement Adjustments:			
2.05 Injuries and Damages Expense	25	53	(28)
2.13 Restating Incentives	(1,335)	788	(2,123)
3.04 Labor - Non-Executive Expense	1,838	3,417	(1,579)
3.06 Employee Benefits Expense	0	1,171	(1,171)
3.07 Insurance Expense	1,880	3,702	(1,822)
3.08 IS/IT Expense	1,105	2,105	(1,000)
3.09 Property Tax Expense	1,041	1,786	(745)
3.11 2020 Customer At Center	3,005	2,775	230
3.12 2020 Large and Distinct	1,770	2,608	(838)
3.13 2020 Programmatic	4,901	6,062	(1,161)
3.14 2020 Mandatory & Compliance	3,813	3,997	(184)
3.15 2020 Short Lived	2,871	3,052	(181)
3.16 AMI Capital	11,513	18,537	(7,024)
3.17 Wildfire Resiliency Plan	4,434	5,738	(1,304)
3.18 EIM	0	3,781	(3,781)
3.19 Colstrip Plant and Amort.	(2,477)	(1,674)	(803)
SmartBurn	(329)	0	(329)
Substation Rebuilds	(1,255)	0	(1,255)
Grid Modernization	(1,310)	0	(1,310)
Total Adjustments			($36,958)
Company Claim			44,183
Recommended Base Revenue Increase			**$7,225**