

**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 <sup>1</sup>	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 <sup>1</sup>	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

<sup>1</sup> 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	-	-	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	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

Eval	BL	BL Desc	Depreciation category	Service	Jur	System Total												Forecast (including Residual CWP)	WA Elec Allocator												Forecast (including Residual CWP)																			
						Forecast Jan	Forecast Feb	Forecast Mar	Forecast Apr	Forecast May	Forecast Jun	Forecast Jul	Forecast Aug	Forecast Sep	Forecast Oct	Forecast Nov	Forecast Dec		System Total	Forecast Jan	Forecast Feb	Forecast Mar	Forecast Apr	Forecast May	Forecast Jun	Forecast Jul	Forecast Aug	Forecast Sep	Forecast Oct	Forecast Nov		Forecast Dec	WA Elec Total																	
7141	BL	X5902 - System Ops Sloads Upgrades - EIM	Elec Distribution 350-373	ED	AN	-	-	-	-	-	-	270,865	-	-	-	-	-	-	-	-	-	-	270,865	69.09%	-	-	-	-	-	-	187,140	-	-	-	-	-	-	187,140												
7141	BL	X5907 - Tains SS BI Substation Metering - EIM	Elec Transmission 350-369	ED	AN	-	-	-	162,202	162,202	696,791	-	-	-	-	-	-	-	-	-	-	-	1,021,194	65.64%	-	-	-	106,469	106,469	457,373	-	-	-	-	-	-	670,312													
7141	BL	X5909 - Tains SS BI High Side Metering - EIM	Elec Transmission 350-369	ED	AN	178,239	178,239	178,239	178,239	178,239	157,434	-	-	-	-	-	-	-	-	-	-	-	1,048,630	65.64%	116,996	116,996	116,996	116,996	103,340	-	-	-	-	-	-	688,321														
7141	BL	19H07 - EIM Transmission Facilities Upgrade	Facilities 390-391	ED	AN	-	-	260,951	87,749	87,749	87,749	-	-	-	-	-	-	-	-	-	-	-	524,197	69.19%	-	-	180,552	60,713	60,713	60,713	-	-	-	-	-	-	362,692													
7141	BL	AG019 - EIM Low Side Metering Upgrades - Generation	Hydro 331-336	ED	AN	-	-	-	322,248	106,248	409,598	-	-	-	-	-	-	-	-	-	-	-	840,095	65.64%	-	-	-	211,524	71,054	268,860	-	-	-	-	-	-	551,438													
7141	BL	AG020 - EIM High Side Metering Upgrades - Generation	Hydro 331-336	ED	AN	-	-	-	698,074	488,014	97,974	-	-	-	-	-	-	-	-	-	-	-	1,284,063	65.64%	-	-	-	498,216	320,333	64,310	-	-	-	-	-	-	842,859													
7141	BL	AG021 - EIM Control Upgrades - Generation	Hydro 331-336	ED	AN	-	-	-	1,889,933	-	-	-	-	-	-	-	-	-	-	-	-	-	1,889,933	65.64%	-	-	-	1,240,552	-	-	-	-	-	-	-	-	1,240,552													
7141	BL	20N09 - ET BI Hardware/Software - EIM	Software 303	ED	AN	-	-	-	4,091,018	-	-	-	-	-	-	-	-	-	-	-	-	-	4,091,018	69.19%	-	-	2,830,575	-	-	-	-	-	-	-	-	-	2,830,575													
7141	BL	19H09 - ET BI Network - EIM	Software 303	CD	AA	233,915	233,915	233,915	235,398	235,398	235,398	-	-	-	-	-	-	-	-	-	-	-	1,407,939	48.31%	113,002	113,002	113,002	113,719	113,719	113,719	-	-	-	-	-	-	680,163													
						<b>12,377,934</b>																														<b>8,054,053</b>														
						EIM 2021 PF																														EIM 2021 PF														
						System																														WA Share														

