

**Exh. JLB-8**  
**Dockets UE-150204/UG-150205**  
**Witness: Jason L. Ball**

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,**

**Complainant,**

**v.**

**AVISTA CORPORATION dba AVISTA  
UTILITIES,**

**Respondent.**

**DOCKETS UE-150204 and  
UG-150205**  
*(Consolidated)*

**EXHIBIT TO  
TESTIMONY OF**

**Jason L. Ball**

**STAFF OF  
WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION**

*Electric Revenue Requirement Tables*

**September 13, 2019**

**TABLE A1**  
**Electric - Contested Adjustments**

Adj. No.	Contested Adjustment Description	Net Operating Income	Rate Base	Revenue Requirement
		<i>(000's of Dollars)</i>		
2.12	Director fees & Misc. Restating Expenses	26	-	(42)
ICNU-1	Corporate Jet	-	-	-
2.18	Restate L-T Incentive Pay	155	-	(250)
3.01	Pro Forma Transmission Revenue/Expense	59	-	(95)
3.02	Pro Forma Labor Non-Exec	(1,872)	-	3,018
3.03	Pro Forma Labor Exec	(79)	-	127
3.05	Pro Forma Insurance Expense	35	-	(56)
3.06	Pro Forma Property Tax	(733)	-	1,182
3.07	Pro Forma Information Tech/Service Expense	(218)	-	352
3.10	Pro Forma Major Maint.-Hydro Thermal, Other	-	-	-
3.11	Planned Capital Add Dec 2014 EOP	(1,756)	(4,371)	2,318
3.12U	Planned Cap. Add Dec 2014 EOP-Update(Incl. in 3.11)	-	-	-
3.13	WA CS2 & Colstrip O&M/ICNU 3.10	180	-	(290)
PC-E3.13	Reflect Updated Repairs Tax Deduction	(37)	(3,896)	(398)
4.01	Planned Capital Add 2015 EOP	(2,601)	56,363	10,819
4.02	Planned Capital Add 2016 AMA	-	-	-
4.04	O&M Offsets	309	-	(498)
4.05	Reconcile Pro Forma To Attrition	-	-	-
4.06N	Colstrip Refund Non-recurring	-	-	-
	Total Electric Contested Adjustments	(6,532)	48,096	16,187
	Add:			
	Total Electric Uncontested Adjustments from Table B1	125,058	1,267,795	(52,629)
	Attrition Allowance			12,690
	Total Contested & Uncontested Adjustments	118,526	1,315,891	(23,752)

**TABLE B1**  
**Electric - Uncontested Adjustments**

Adj. No.	Contested Adjustment Description	Net Operating Income	Rate Base	Revenue Requirement
		<i>(000's of Dollars)</i>		
1.00	Results of Operations	102983	1260500	(17886)
1.01	Deferred FIT Rate Base	-56	-6009	-616
1.02	Deferred Debits and Credits	614	-7399	(1860)
1.03	Working Capital	194	20703	2121
2.01	Eliminate B & O Taxes	(57)	-	92
2.02	Restate Property Tax	(244)	-	393
2.03	Uncollectable. Expense	-726	-	1171
2.04	Regulatory Expense	48	-	-77
2.05	Injuries and Damages	(157)	-	253
2.06	FIT/DFIT/ ITC/PTC Expense	-213	-	344
2.07	Office Space Charges to Subsidiaries	10	-	-17
2.08	Restate Excise Taxes	127	-	-204
2.09	Net Gains / Losses	59	-	(94)
2.1	Weather Normalization	(4375)	-	7056
2.11	Eliminate Adder Schedules	-	-	-
2.13	Eliminate WA Power Cost Defer	1703	-	-2747
2.14	Nez Perce Settlement Adjustment	-9	-	15
2.15	Restate Debt Interest	-869	-	1402
2.16	Restate Incentive Expenses	729	-	-1175
2.17	Regulatory Amortization Restating Adj.	1604	-	-2587
3.00	Pro Forma Power Supply	15815	-	-25508
3.04	Pro Forma Employee Benefits	-2077	-	3351
3.08	Pro Forma Lake Spokane Deferral	-189	-	305
3.09	Pro Forma Revenue Normalization	10144	-	-16361
	Total Electric Contested Adjustments	125,058	1,267,795	-52,629