

Exh. JLB-9
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**

Natural Gas Revenue Requirement Tables

September 13, 2019

TABLE A2
Natural Gas - 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 Adjustment	51	-	(82)
2.15	Restating Long-Term Incentive Plan	46	-	-74
3.00	Pro Forma Labor Non-Exec	-561	-	905
3.01	Pro Forma Labor Exec	-14	-	23
3.03	Pro Forma Insurance	10	-	-16
3.04	Pro Forma Property Tax	(131)	-	211
3.05	Pro Forma Information Tech/Serv Expense	-9	-	15
3.07	Planned Capital Add Dec 2014 EOP	(112)	3388	579
3.07U	Planned Capital Add-Dec. 2014 EOP-Update	-	-	-
3.08	Reflect Updated Repairs Tax Deduction (Incl. in 3.07U)	33	3500	358
4.01	Planned Capital Add 2015 EOP	(757)	15,953	3,095
4.02	Planned Capital Add 2016 AMA	-	-	-
4.03	Project Compass Deferral, Regulatory Amortization	-743	-	1198
4.04	O & M Offsets	18	-	(29)
4.06	Reconcile Pro Forma to Attrition	-	-	-
	Total Natural Gas Contested Adjustments	(2,169)	22,841	6,183
	Add:			
	Total Natural Gas Uncontested Adjustments from Table B2	18,923	240,814	(2,207)
	Attrition Allowance			3,759
	Total Natural Gas Adjusted Results	16,754	263,655	7,735

TABLE B2
Natural Gas - Uncontested Adjustments

Adj. No.	Contested Adjustment Description	Net Operating Income	Rate Base	Revenue Requirement
		<i>(000's of Dollars)</i>		
1.00	Per Results Report	15002	233475	3255
1.01	Deferred FIT Rate Base	-28	-3032	-311
1.02	Deferred Debits and Credits	-1	-	1
1.03	Working Capital	97	10371	1062
2.01	Eliminate B & O Taxes	(7)	-	12
2.02	Restate Property Tax	(52)	-	84
2.03	Uncollectible Expense	98	-	(157)
2.04	Regulatory Expense	(21)	-	34
2.05	Injuries and Damages	(182)	-	293
2.06	FIT / DFIT Expense	-	-	-
2.07	Office Space Charges to Subs	1	-	-2
2.08	Restate Excise Taxes	-	-	-
2.09	Net Gains/Losses	3	-	(5)
2.1	Weather Normalization / Gas Cost Adj.	(497)	-	801
2.11	Eliminate Adder Schedules	-	-	-
2.13	Restating Incentive Adjustment	216	-	-349
2.14	Restate Debt Interest	-161	-	260
3.02	Pro Forma Employee Benefits	-626	-	1009
3.06	Pro Forma Revenue Normalization	5541	-	-8935
4.05	Pro Forma Atmospheric Testing	-460	-	741
	Total Electric Contested Adjustments	18,923	240,814	-2,207