Exh. AIW-2 Dockets UE-200900, UG-200901, UE-200894 Witness: Amy I. White

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

DOCKETS UE-200900, UG-200901, UE-200894 (*Consolidated*)

v.

AVISTA CORPORATION, d/b/a AVISTA UTILITIES,

Respondent.

EXHIBIT TO TESTIMONY OF

Amy I. White

STAFF OF WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

Staff's Calculation of Adjustments 1.04 E-AMI and 1.04 G-AMI, Remove AMI Rate Base

April 21, 2021

AVISTA UTILITIES STAFFS RECALCULATION OF REVENUE REQUIREMENT RELATED TO RESTATING ADJUSTMENT 1.04, REMOVE AMI RATE BASE (ELECTR# TWELVE MONTHS ENDED DECEMBER 31, 2019 (000S OF DOLLARS)

Col.	A	в	с	D	Е	F	G	н
				_	As filed Remove	Staff Remove		
Line					AMI	AMI		Difference
No.	DESCRIPTION				Rate Base	Rate Base		
	Adjustment Number				1.04 E-AMI	1.04 E-AMI		
	REVENUES			_				
1	Total General Business				\$0	\$0		\$0
2	Interdepartmental Sales				-	-		
3	Sales for Resale				-	<u> </u>		
4	Total Sales of Electricity				-	-		
5 6	Other Revenue Total Electric Revenue			-				
	EXPENSES Production and Transmission							
7	Operating Expenses				-	-		
8	Purchased Power				-	-		
9	Depreciation/Amortization				-	-		
10	Regulatory Amortization				-	-		
11 12	Taxes Total Production & Transmission			-				
13	Distribution Operating Expenses				-	_		
14	Depreciation/Amortization				-			
	Regulatory Amortization							
15	Taxes			-		<u> </u>		
16	Total Distribution				-	-		
17	Customer Accounting							
18	Customer Service & Information				-	-		
19	Sales Expenses				-	-		
	Administrative & General							
20	Operating Expenses				-	-		
21	Depreciation/Amortization				-	-		
22 23	Regulatory Deferrals/Amortization Taxes				-	-		
23 24	Total Admin. & General			-		<u> </u>		
25	Total Electric Expenses				-			
26	OPERATING INCOME BEFORE FIT				-	-		
	FEDERAL INCOME TAX							
27	Current Accrual				-	-		
28	Debt Interest				251	260		\$9
29	Deferred Income Taxes				-	-		
30	Amortized ITC - Noxon			-	-			
31	NET OPERATING INCOME				(\$251)	(\$260)		(\$9)
	RATE BASE							
	PLANT IN SERVICE							
32	Intangible				(\$30,225)	(\$30,225)		\$0
33 34	Production Transmission				-	-		
34	Distribution				(19,146)	(19,146)		\$0
35								\$0
35 36	General				(8,297)	(8,297)		\$0
	Total Plant in Service			-	(8,297) (57,668)	(57,668)		
36 37	Total Plant in Service ACCUMULATED DEPRECIATION/AMORT			-	(57,668)	(57,668)		
36 37 38	Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible			-	(57,668) 4,432	(57,668) 4,432		\$0
36 37 38 39	Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible Production			-	(57,668)	(57,668)		
36 37 38	Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible				(57,668) 4,432	(57,668) 4,432		
36 37 38 39 40 41 42	Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible Production Transmission Distribution General				(57,668) 4,432 - - 546 1,200	(57,668) 4,432 - 546 1,200		\$0 \$0 \$0
36 37 38 39 40 41 42 43	Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible Production Transmission Distribution General Total Accumulated Depreciation				(57,668) 4,432 - - 546 1,200 6,178	(57,668) 4,432 - 546 1,200 6,178		\$0 \$0 \$0 \$0
36 37 38 39 40 41 42	Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible Production Transmission Distribution General				(57,668) 4,432 - - 546 1,200	(57,668) 4,432 - 546 1,200		\$0 \$0 \$0
36 37 38 39 40 41 42 43	Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible Production Transmission Distribution General Total Accumulated Depreciation				(57,668) 4,432 - - 546 1,200 6,178	(57,668) 4,432 - 546 1,200 6,178		\$0 \$0 \$0 \$0
36 37 38 39 40 41 42 43 44 45 46	Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible Production Transmission Distribution General Total Accumulated Depreciation NET PLANT DEFERRED TAXES Net Plant After DFT			- - -	(57,668) 4,432 - 546 1,200 6,178 (51,490) 3,384 (48,106)	(57,668) 4,432 - 546 1,200 6,178 (51,490) 3,384 (48,106)		50 50 50 50 50 50 50 50
36 37 38 39 40 41 42 43 44 45 46 47	Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible Production Transmission Distribution General Total Accumulated Depreciation NET PLANT DEFERRED TAXES Net Plant After DFTT DEFERRED DEBITS AND CREDITS & OTHER				(57,668) 4,432 - 546 1,200 6,178 (51,490) 3,384	(57,668) 4,432 - - 546 (1,200 6,178 (51,490) 3,384		\$0 \$0 \$0 \$0 \$0 \$0
36 37 38 39 40 41 42 43 44 45 46	Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible Production Transmission Distribution General Total Accumulated Depreciation NET PLANT DEFERRED TAXES Net Plant After DFT				(57,668) 4,432 - 546 1,200 6,178 (51,490) 3,384 (48,106)	(57,668) 4,432 - 546 1,200 6,178 (51,490) 3,384 (48,106)		50 50 50 50 50 50 50 50
36 37 38 39 40 41 42 43 44 45 46 47 48 49	Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible Production Transmission Distribution General Total Accumulated Depreciation NET PLANT DEFERRED TAXES Net Plant After DFTT DEFERRED TAXES WORKING CAPITAL TOTAL RATE BASE				(57,668) 4,432 - 546 1,200 6,178 (51,490) 3,384 (48,106)	(57,668) 4,432 - 546 1,200 6,178 (51,490) 3,384 (48,106)		50 50 50 50 50 50 50 50
36 37 38 39 40 41 42 43 44 45 46 47 48 49 50	Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible Production Transmission Distribution General Total Accumulated Depreciation NET PLANT DEFERRED TAXES Net Plant After DFIT DEFERRED DEBTS AND CREDITS & OTHER WORKING CAPITAL TOTAL RATE BASE RATE OF RETURN				(\$7,668) 4,432 - - - 546 6,178 (51,490) <u>3,384</u> (48,106) (182) - - (\$48,288)	(57,668) 4,432 546 1,200 6,178 (51,490) (182) (\$48,288)		50 50 50 50 50 50 50 50 50
36 37 38 39 40 41 42 43 44 45 46 47 48 49	Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible Production Transmission Distribution General Total Accumulated Depreciation NET PLANT DEFERRED TAXES Net Plant After DFTT DEFERRED TAXES WORKING CAPITAL TOTAL RATE BASE				(57,668) 4,432 - - - 546 (1,200 6,178 (51,490) 3,384 (48,106) (182) - -	(57,668) 4,432 546 1,200 6,178 (51,490) 3,384 (48,106) (182)		50 50 50 50 50 50 50 50 50
36 37 38 39 40 41 42 43 44 45 46 47 48 49 50	Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible Production Transmission Distribution General Total Accumulated Depreciation NET PLANT DEFERRED TAXES Net Plant After DFIT DEFERRED DEBTS AND CREDITS & OTHER WORKING CAPITAL TOTAL RATE BASE RATE OF RETURN			· · ·	(\$7,668) 4,432 - - - 546 6,178 (51,490) <u>3,384</u> (48,106) (182) - - (\$48,288)	(57,668) 4,432 546 1,200 6,178 (51,490) (182) (\$48,288)		50 50 50 50 50 50 50 50 50

	Company	Staff	
Rate of return	7.430%	7.070%	
Revenue Conversion Factor	75.529%	75.529%	
Cost of Debt	2.480%	2.560%	

AVISTA UTILITIES STAFFS RECALCULATION OF REVENUE REQUIREMENT RELATED TO RESTATING ADJUSTMENT 1.04, REMOVE AMI RATE BASE (NATURAL TWELVE MONTHS ENDED DECEMBER 31, 2019

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	Α	в	с	D	E	F	G H
Т		_				Staff Remove	
Line No.	DESCRIPTION				AMI Rate Base F	AMI Rate Base	Difference
А	djustment Number Vorkpaper Reference	_			1.04	1.04	
v	vorkpaper Reference				G-AMI	G-AMI	
	REVENUES						
	'otal General Business nterdepartmental Sales				s - s -	-	
	ales for Resale				-	-	
	otal Sales of Electricity				-	-	
	Other Revenue Total Electric Revenue						
	EXPENSES Production and Transmission				-	-	
7	Operating Expenses					-	
8	Purchased Power				-	-	
9 10	Depreciation/Amortization Regulatory Amortization						
11	Taxes				-	-	
12 T	'otal Production & Transmission				-	-	
	Distribution					-	
13	Operating Expenses						
14	Depreciation/Amortization Regulatory Amortization						
15	Taxes				-	-	
16 T	'otal Distribution					-	
17 C	Customer Accounting				-	-	
	Customer Service & Information				-	-	
19 S	ales Expenses				-	-	
A	Administrative & General						
20	Operating Expenses						
21 22	Depreciation/Amortization				-	-	
23	Regulatory Deferrals/Amortization Taxes				-	-	
	otal Admin. & General					-	
25 T	'otal Electric Expenses					<u> </u>	
26 C	PPERATING INCOME BEFORE FIT						
г	EDERAL INCOME TAX				-	-	
	Current Accrual						
	Debt Interest				-	-	
	Deferred Income Taxes Amortized ITC - Noxon				96	99	\$3
50 2	unormade TTC - Noron						
31 N	VET OPERATING INCOME				\$ (96) \$	(99)	(\$3
R	RATE BASE				* 0.07 *	(77)	(**
	LANT IN SERVICE						
32 33	Intangible Production				s - s	-	
34	Transmission				(10,036)	(10,036)	\$0
35	Distribution				(11,292)	(11,292)	\$0
36 37 T	General Total Plant in Service				(21,328)	(21,328)	\$0
А	ACCUMULATED DEPRECIATION/AMORT						
38	Intangible				-	-	
39 40	Production Transmission				301 1,658	301 1,658	\$0 \$0
41	Distribution				1,959	1,959	\$0
42	General				(19,369)	(19,369)	\$0
	otal Accumulated Depreciation				1,019 (18,350)	1,019 (18,350)	\$0
					-	-	Ju
	DEFERRED TAXES				-	-	
45 E					(53)	(53)	\$0
45 E 46	Net Plant After DFIT						
45 E 46 47 E	Net Plant After DFTT DEFERRED DEBITS AND CREDITS & OTHER VORKING CAPITAL						
45 E 46 47 E 48 V	DEFERRED DEBITS AND CREDITS & OTHER VORKING CAPITAL				\$ (19.403) *	(18 /03)	er
45 E 46 47 E 48 V 49 T	DEFERRED DEBITS AND CREDITS & OTHER				\$ (18,403) \$	(18,403)	\$0
45 E 46 47 E 48 V 49 T 50 R	DEFERRED DEBITS AND CREDITS & OTHER WORKING CAPITAL 'OTAL RATE BASE				\$ (18,403) \$ (1,683)	(18,403) (1,591)	
45 E 46 47 E 48 V 49 T 50 R	EFERRED DEBITS AND CREDITS & OTHER VORKING CAPITAL 'OTAL RATE BASE RATE OF RETURN EEVENUE REQUIREMENT				(1,683)	(1,591)	\$0 \$92
45 E 46 47 E 48 V 9 T 60 R	DEFERRED DEBITS AND CREDITS & OTHER VORKING CAPITAL OTAL RATE BASE MATE OF RETURN						

	Company	Stan
Rate of return	7.430%	7.070%
Revenue Conversion Factor	75.529%	75.546%
Cost of Debt	2.480%	2.560%