

**Exh. AIW-4  
Dockets UE-200900, UG-200901,  
UE-200894  
Witness: Amy I. White**

**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**

**Amy I. White**

**STAFF OF  
WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION**

*Avista's Response to UTC Staff Data Request No. 107,  
Adjustment 3.16, Attachment B, filed February 26, 2021*

**April 21, 2021**

	202109	202110	202111	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	AMA
Distribution	58,180,982	58,180,982	58,180,982	58,180,982	58,180,982	58,180,982	58,180,982	58,180,982	58,180,982	58,180,982	58,180,982	58,180,982	58,180,982	58,180,982
General Plant	12,781,800	12,781,800	12,781,800	12,781,800	12,781,800	12,781,800	12,781,800	12,781,800	12,781,800	12,781,800	12,781,800	12,781,800	12,781,800	12,781,800
Intangible	29,981,695	29,981,695	29,981,695	29,981,695	29,981,695	29,981,695	29,981,695	29,981,695	29,981,695	29,981,695	29,981,695	29,981,695	29,981,695	29,981,695
Total Cost	100,944,477	100,944,477	100,944,477	100,944,477	100,944,477	100,944,477	100,944,477	100,944,477	100,944,477	100,944,477	100,944,477	100,944,477	100,944,477	100,944,477
Distribution	(7,525,527)	(7,848,432)	(8,171,336)	(8,494,241)	(8,817,145)	(9,140,050)	(9,462,954)	(9,785,859)	(10,108,763)	(10,431,667)	(10,754,572)	(11,077,476)	(11,400,381)	(9,462,954)
General Plant	(4,030,587)	(4,143,308)	(4,256,028)	(4,368,749)	(4,481,470)	(4,594,191)	(4,706,912)	(4,819,633)	(4,932,354)	(5,045,075)	(5,157,796)	(5,270,517)	(5,383,238)	(4,706,912)
Intangible	(14,115,394)	(14,476,271)	(14,837,148)	(15,198,025)	(15,558,901)	(15,919,778)	(16,280,655)	(16,641,531)	(17,002,408)	(17,363,285)	(17,724,162)	(18,085,038)	(18,445,915)	(16,280,655)
Total A/D	(25,671,508)	(26,468,011)	(27,264,513)	(28,061,015)	(28,857,517)	(29,654,019)	(30,450,521)	(31,247,024)	(32,043,526)	(32,840,028)	(33,636,530)	(34,433,032)	(35,229,534)	(30,450,521)
ADFIT														
Distribution		322,904	322,904	322,904	322,904	322,904	322,904	322,904	322,904	322,904	322,904	322,904	322,904	3,874,853
General Plant		112,721	112,721	112,721	112,721	112,721	112,721	112,721	112,721	112,721	112,721	112,721	112,721	1,352,652
Intangible		360,877	360,877	360,877	360,877	360,877	360,877	360,877	360,877	360,877	360,877	360,877	360,877	4,330,521
Total Deprec Exp		796,502	796,502	796,502	796,502	796,502	796,502	796,502	796,502	796,502	796,502	796,502	796,502	9,558,026
AFUDC Cost	1,282,808	1,282,808	1,282,808	1,282,808	1,282,808	1,282,808	1,282,808	1,282,808	1,282,808	1,282,808	1,282,808	1,282,808	1,282,808	1,282,808
AFUDC A/D	(218,537)	(222,043)	(225,549)	(229,056)	(232,562)	(236,069)	(239,575)	(243,081)	(246,588)	(250,094)	(253,600)	(257,107)	(260,613)	(239,575)
Net AFUDC	1,064,271	1,060,765	1,057,259	1,053,752	1,050,246	1,046,740	1,043,233	1,039,727	1,036,221	1,032,714	1,029,208	1,025,702	1,022,195	1,043,233
AFUDC Amortization		3,506	3,506	3,506	3,506	3,506	3,506	3,506	3,506	3,506	3,506	3,506	3,506	42,076

Entity	Fiscal Year	Account	Fiscal Year																				
			2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036		
Alabama	DL-FAC	State	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
		Local	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
		Fed	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
		State	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
		Local	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
		Fed	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
		State	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
		Local	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
		Fed	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
		State	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000



	202109	202110	202111	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	AMA
Distribution	23,981,201	23,981,201	23,981,201	23,981,201	23,981,201	23,981,201	23,981,201	23,981,201	23,981,201	23,981,201	23,981,201	23,981,201	23,981,201	23,981,201
General Plant	3,558,665	3,558,665	3,558,665	3,558,665	3,558,665	3,558,665	3,558,665	3,558,665	3,558,665	3,558,665	3,558,665	3,558,665	3,558,665	3,558,665
Intangible	8,630,822	8,630,822	8,630,822	8,630,822	8,630,822	8,630,822	8,630,822	8,630,822	8,630,822	8,630,822	8,630,822	8,630,822	8,630,822	8,630,822
Total Cost	36,170,688	36,170,688	36,170,688	36,170,688	36,170,688	36,170,688	36,170,688	36,170,688	36,170,688	36,170,688	36,170,688	36,170,688	36,170,688	36,170,688
Distribution	(3,298,659)	(3,431,888)	(3,565,117)	(3,698,346)	(3,831,575)	(3,964,803)	(4,098,032)	(4,231,261)	(4,364,490)	(4,497,719)	(4,630,948)	(4,764,177)	(4,897,406)	(4,098,032)
General Plant	(1,134,356)	(1,165,011)	(1,195,666)	(1,226,321)	(1,256,976)	(1,287,631)	(1,318,286)	(1,348,941)	(1,379,596)	(1,410,251)	(1,440,906)	(1,471,561)	(1,502,216)	(1,318,286)
Intangible	(4,015,954)	(4,117,372)	(4,218,790)	(4,320,208)	(4,421,627)	(4,523,045)	(4,624,463)	(4,725,881)	(4,827,299)	(4,928,717)	(5,030,135)	(5,131,553)	(5,232,971)	(4,624,463)
Total A/D	(8,448,969)	(8,714,271)	(8,979,573)	(9,244,875)	(9,510,177)	(9,775,479)	(10,040,781)	(10,306,083)	(10,571,385)	(10,836,687)	(11,101,989)	(11,367,291)	(11,632,593)	(10,040,781)
ADFIT														
Distribution		133,229	133,229	133,229	133,229	133,229	133,229	133,229	133,229	133,229	133,229	133,229	133,229	1,598,747
General Plant		30,655	30,655	30,655	30,655	30,655	30,655	30,655	30,655	30,655	30,655	30,655	30,655	367,860
Intangible		101,418	101,418	101,418	101,418	101,418	101,418	101,418	101,418	101,418	101,418	101,418	101,418	1,217,017
Total Deprec Exp		265,302	265,302	265,302	265,302	265,302	265,302	265,302	265,302	265,302	265,302	265,302	265,302	3,183,624
AFUDC Cost	406,095	406,095	406,095	406,095	406,095	406,095	406,095	406,095	406,095	406,095	406,095	406,095	406,095	406,095
AFUDC A/D	(70,949)	(72,059)	(73,169)	(74,279)	(75,389)	(76,499)	(77,609)	(78,719)	(79,829)	(80,939)	(82,049)	(83,159)	(84,269)	(77,609)
Net AFUDC	335,146	334,036	332,926	331,816	330,706	329,596	328,486	327,376	326,266	325,156	324,046	322,936	321,826	328,486
AFUDC Amortization		1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	13,320



GL FERC	Func Gro	Plant Acc	201812	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	202001	202002	202003	202004	201912
101000	Dist	370121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		381121	(38,027)	(61,282)	(87,728)	(121,612)	(162,239)	(207,243)	(261,184)	(322,945)	(389,470)	(462,554)	(538,746)	(617,356)	(699,569)	(798,309)	(900,400)	(1,007,290)	(1,117,464)	(699,569)
	GP	389421	(10)	(14)	(18)	(22)	(26)	(30)	(34)	(38)	(42)	(46)	(50)	(54)	(58)	(62)	(66)	(69)	(73)	(58)
		391120	(130,106)	(136,651)	(143,197)	(149,742)	(156,288)	(162,833)	(169,378)	(175,924)	(182,469)	(189,015)	(195,560)	(202,106)	(208,651)	(215,197)	(221,742)	(228,288)	(234,833)	(208,651)
		391121	(54,738)	(70,835)	(86,934)	(103,041)	(119,156)	(135,284)	(151,425)	(167,569)	(183,720)	(199,879)	(216,044)	(232,212)	(248,383)	(264,562)	(280,744)	(296,933)	(313,133)	(246,933)
		395121	(1,003)	(1,404)	(1,805)	(2,209)	(2,607)	(3,009)	(3,413)	(3,817)	(4,221)	(4,625)	(5,029)	(5,433)	(5,837)	(6,241)	(6,645)	(7,049)	(7,453)	(3,732)
		397121	(9,694)	(11,655)	(13,650)	(15,746)	(18,081)	(20,632)	(23,445)	(26,482)	(32,742)	(39,310)	(46,038)	(53,003)	(60,317)	(68,141)	(76,545)	(85,580)	(95,304)	(58,637)
	Intangible	303120	(432,207)	(462,348)	(492,489)	(522,631)	(552,772)	(582,914)	(613,055)	(643,197)	(673,338)	(703,479)	(733,621)	(763,762)	(793,903)	(824,044)	(854,185)	(884,326)	(914,467)	(770,331)
		303121	(267,537)	(332,370)	(402,410)	(476,959)	(553,227)	(629,922)	(706,918)	(782,881)	(858,824)	(934,746)	(1,010,628)	(1,086,470)	(1,162,262)	(1,238,004)	(1,313,646)	(1,389,288)	(1,464,930)	(1,116,872)
101000	Total		(933,320)	(1,076,559)	(1,228,233)	(1,391,962)	(1,564,159)	(1,741,389)	(1,928,135)	(2,121,901)	(2,297,640)	(2,503,593)	(2,713,163)	(2,925,393)	(3,104,782)	(3,340,347)	(3,579,635)	(3,822,932)	(4,068,397)	(3,104,782)
182332	Dist	370121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		381121	-	-	-	-	-	-	-	-	-	-	-	-	(6,966)	(6,966)	(6,966)	(6,966)	(6,966)	(6,966)
	GP	391121	-	-	-	-	-	-	-	-	-	-	-	-	(2,444)	(2,477)	(2,510)	(2,543)	(2,576)	(2,444)
		395121	-	-	-	-	-	-	-	-	-	-	-	-	(70)	(70)	(70)	(70)	(70)	(70)
		397121	-	-	-	-	-	-	-	-	-	-	-	-	(1,611)	(1,611)	(1,611)	(1,611)	(1,611)	(1,611)
	Intangible	303120	-	-	-	-	-	-	-	-	-	-	-	-	(23,573)	(23,573)	(23,573)	(23,573)	(23,573)	(23,573)
		303121	(1,458)	(1,458)	(1,458)	(1,458)	(1,458)	(1,483)	(1,526)	(2,212)	(2,235)	(2,582)	(2,605)	(2,628)	(13,047)	(13,105)	(13,163)	(13,213)	(13,253)	(13,047)
182332	Total		(1,458)	(1,458)	(1,458)	(1,458)	(1,458)	(1,483)	(1,526)	(2,212)	(2,235)	(2,582)	(2,605)	(2,628)	(47,710)	(47,801)	(47,893)	(47,976)	(48,050)	(47,710)
GL FERC	Func Gro	Plant Acc	201812	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	202001	202002	202003	202004	201912
101000	Dist	370121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		381121	-	(23,256)	(26,446)	(33,884)	(40,627)	(45,004)	(53,941)	(61,761)	(66,525)	(73,084)	(76,192)	(78,610)	(87,838)	(98,739)	(102,091)	(106,890)	(110,174)	(667,168)
	GP	389421	-	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(48)
		391120	-	(6,545)	(6,545)	(6,545)	(6,545)	(6,545)	(6,545)	(6,545)	(6,545)	(6,545)	(6,545)	(6,545)	(6,545)	(6,545)	(6,545)	(6,545)	(6,545)	(78,546)
		391121	-	(16,098)	(16,099)	(16,107)	(16,115)	(16,128)	(16,141)	(16,145)	(16,150)	(16,160)	(16,165)	(16,167)	(16,464)	(18,128)	(18,133)	(18,138)	(18,142)	(193,938)
		395121	-	(401)	(401)	(403)	(162)	(162)	(165)	(169)	(169)	(182)	(195)	(195)	(181)	(195)	(208)	(223)	(226)	(2,785)
		397121	-	(1,961)	(1,995)	(2,095)	(2,335)	(2,551)	(2,813)	(3,037)	(6,261)	(6,568)	(6,728)	(6,965)	(6,790)	(7,504)	(7,855)	(8,086)	(8,032)	(50,100)
	Intangible	303120	-	(30,141)	(30,141)	(30,141)	(30,141)	(30,141)	(30,141)	(30,141)	(30,141)	(30,141)	(30,141)	(30,141)	(24,162)	(30,141)	(30,141)	(30,141)	(30,141)	(355,717)
		303121	-	(64,832)	(70,041)	(74,549)	(76,267)	(76,695)	(76,996)	(75,963)	(73,575)	(73,269)	(73,599)	(73,602)	(70,795)	(74,307)	(74,311)	(73,268)	(72,201)	(880,184)
101000	Total		-	(143,239)	(151,673)	(163,729)	(172,197)	(177,230)	(186,747)	(193,766)	(199,371)	(205,953)	(209,570)	(212,229)	(212,780)	(235,564)	(239,289)	(243,296)	(245,465)	(2,228,485)
182332	Dist	370121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		381121	-	-	-	-	-	-	-	-	-	-	-	-	(1,341)	-	-	-	-	(1,341)
	GP	391121	-	-	-	-	-	-	-	-	-	-	-	-	(701)	(33)	(33)	(33)	(33)	(701)
		395121	-	-	-	-	-	-	-	-	-	-	-	-	(14)	-	-	-	-	(14)
		397121	-	-	-	-	-	-	-	-	-	-	-	-	(454)	(0)	(0)	(0)	(0)	(454)
	Intangible	303120	-	-	-	-	-	-	-	-	-	-	-	-	(5,980)	-	-	-	-	(5,980)
		303121	-	-	-	-	-	(25)	(43)	(686)	(23)	(347)	(23)	(23)	(3,202)	(58)	(58)	(50)	(41)	(4,371)
182332	Total		-	-	-	-	-	(25)	(43)	(686)	(23)	(347)	(23)	(23)	(11,692)	(91)	(91)	(83)	(74)	(12,862)
GL FERC	Func Gro	Plant Acc	201812	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	202001	202002	202003	202004	201912
101000	Dist	370121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		381121	-	-	-	-	-	-	-	-	-	-	-	-	5,625	-	-	-	-	5,625
	GP	389421	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		391120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		391121	-	-	-	-	-	-	-	-	-	-	-	-	1,743	-	-	-	-	1,743
		395121	-	-	-	-	-	-	-	-	-	-	-	-	56	-	-	-	-	56
		397121	-	-	-	-	-	-	-	-	-	-	-	-	1,156	-	-	-	-	1,156
	Intangible	303120	-	-	-	-	-	-	-	-	-	-	-	-	17,593	-	-	-	-	17,593
		303121	-	-	-	-	-	-	-	23,632	-	-	-	-	7,217	-	-	-	-	30,850
101000	Total		-	-	-	-	-	-	-	23,632	-	-	-	-	33,390	-	-	-	-	57,023
182332	Dist	370121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		381121	-	-	-	-	-	-	-	-	-	-	-	-	(5,625)	-	-	-	-	(5,625)
	GP	391121	-	-	-	-	-	-	-	-	-	-	-	-	(1,743)	-	-	-	-	(1,743)
		395121	-	-	-	-	-	-	-	-	-	-	-	-	(56)	-	-	-	-	(56)
		397121	-	-	-	-	-	-	-	-	-	-	-	-	(1,156)	-	-	-	-	(1,156)
	Intangible	303120	-	-	-	-	-	-	-	-	-	-	-	-	(17,593)	-	-	-	-	(17,593)
		303121	-	-	-	-	-	-	-	-	-	-	-	-	(7,217)	-	-	-	-	(7,217)
182332	Total		-	-	-	-	-	-	-	-	-	-	-	(33,390)	-	-	-	-	-	(33,390)