

Exh. JH-8
Dockets UE-190334, UG-190335,
and UE-190222
Witness: Joanna Huang

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

**AVISTA CORPORATION, d/b/a
AVISTA UTILITIES,**

Respondent.

**DOCKETS UE-190334, UG-190335,
and UE-190222 (*Consolidated*)**

**EXHIBIT TO
TESTIMONY OF**

Joanna Huang

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

Pro Forma IS/IT Expense, Adjustment 3.07

October 3, 2019

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2018
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Pro Forma IS/IT Expense
	Adjustment Number	3.07
	Workpaper Reference	G-PIT
	REVENUES	
1	Total General Business	\$ -
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	-
	Production and Transmission	-
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	-
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	-
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	-
27	Current Accrual	-
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	-
	RATE BASE	\$ -
	PLANT IN SERVICE	
32	Intangible	-
33	Production	-
34	Transmission	\$ -
35	Distribution	-
36	General	-
37	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	-

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2018
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Pro Forma IS/IT Expense 3.07 E-PIT
	<i>a</i>	
	REVENUES	
1	Total General Business	\$0
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	\$0
31	NET OPERATING INCOME	\$0
	RATE BASE: PLANT IN SERVICE	
32	Underground Storage	-
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPREC/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accum. Depreciation/Amort.	-
40	NET PLANT	-
41	DEFERRED FIT	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$0

AVISTA UTILITIES
SYSTEM RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2018
(000'S OF DOLLARS) 12/31/2009

Column A	Column B	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O
	Test year	Test period actual								Requested Pro Forma Adjustment	Requested Cross Check Adjustment	Overestimated Pro Forma Increase
		2013	2014	2015	2016	2017	2018	2019	2020	Reference Only		
UE-140188	6/30/2013	Test Year Actual 88,584		Rate Year pro forma 2,173,626						2,085,042		1,341,280
UE-150205	9/30/2014	Non-labor Labor	Test Year Actual 832,346		Pro Forma 3,598,804					2,766,458		
UE-160228	9/30/2015	No pro forma adjustment				2017 Test Year Actual Cross Check (Adj. 4.04)	2018 Cross Check (Adj. 18.07)			0	3,391,100	
			Non-labor Labor	21,570,110 947,997 <u>22,518,107</u>		23,226,485 1,904,702 <u>25,131,187</u>	23,935,095 1,974,112 <u>25,909,207</u>					
UE-170485	12/31/2016				Test Year Actual Non-labor Labor	2017 Pro forma (Adj. 3.07)	2018 Rate Year Study (Adj. 18.05)			1,338,976	2,141,151	8,457,021
					18,558,146 97,070 <u>18,558,146</u>	19,897,122 <u>19,994,192</u>	20,503,092 196,205 <u>20,699,297</u>					
UE-190335	12/31/2018						2018 Test Year Actual Non-labor	2019	2020 Pro Forma	11,440,101	15,364,946	3,924,845