Exh. AIW-7 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

Staff's Calculation of Adjustment 3.16 E-AMI (electric) and G-PAMI, Pro Forma AMI Capital Additions (natural gas)

April 21, 2021

AVISTA UTILITIES
STAFFS RECALCULATION OF REVENUE REQUIREMENT RELATED TO RESTATING ADJUSTMENT 3.16, PRO FORMA CAPITAL ADDITIONS (ELECTRIC)
TWELVE MONTHS ENDED DECEMBER 31, 2019
(000'S OF DOLLARS)

Page	(000'	S OF DOLLARS)	A o filed	Common Posteral	Ctoff's Davised	
Math			As filed Pro Forma	Company Revised Pro Forma	Staff's Revised Pro Forma	
March Number Marc	Line					Difference
RIVENTION RIVE	No.					
NAME						
Formal Content Statement		Workpaper Reference	E-AMI	E-AMI	E-AMI	
Second		REVENUES				
1 10 10 10 10 10 10 10	1	Total General Business	\$0	\$0	\$0	
Section Sect			-	-	-	
				-	-	
Part			-	-	-	
EXPENSIS Polarization and Transstations Polarization and Transstations Polarization and Transstations Polarizations Polarizations				-		
Politica continues Politic						
Polycaming Deposes		EXPENSES				
Paches Person Paches Perso						
Procession Accountage 1			-	-	-	
10 Registry Austration			-	-	-	
1						
Distribution Dist			-	-		
10 Departmentation 1,934 1,370 1,870 0,00	12	Total Production & Transmission	-	-	-	
10 Departmentation 1,934 1,370 1,870 0,00						
Personation 1,934 1,870 1,870 0) Regulatory Americanin 1,934 1,870 1,870 0) Regulatory Americanin 1,934 1,870 1,870 0) 0 0 0 0 0 0 0 0						
Page			1.024	1 970	1 970	(0)
Tase	14		1,954	1,670	1,070	(0)
Total Decirations	15		-		-	
Sales Expenses			1,934	1,870	1,870	(0)
Sales Expenses						
10 Sales Expenses			-		-	
Administrative & General			-	-	-	
10 10 10 10 10 10 10 10	19	Sales Expenses	-	-	-	
10 10 10 10 10 10 10 10		Administrative & General				
10 10 10 10 10 10 10 10	20		(2,986)	(2,833)	(2,833)	0
Table Tabl	21	Depreciation/Amortization	581			0
10 10 10 10 10 10 10 10			10,133	10,134	10,134	(0)
Transmission 1,0,662 9,627 9,628 1,0				-	-	
Pederal Income Before Fit (9,662) (9,627) (9,628) (1)						
FEDERAL NCOME TAX Current Accrual C2.029 C2.022 C0.025	23	Total Electric Expenses	9,002	9,027	5,028	
Current Accurated Ca.O299 Ca.O222 Ca.O222 Ca.O222 Ca.O222 Ca.O222 Ca.O223 Ca.O	26	OPERATING INCOME BEFORE FIT	(9,662)	(9,627)	(9,628)	(1)
Current Accurated Ca.O299 Ca.O222 Ca.O222 Ca.O222 Ca.O222 Ca.O222 Ca.O223 Ca.O						
Debt Interest Control Income Taxes Cont						
Polemed Income Taxes						
30 Amortized ITC - Noxon			(480)			(15)
NET OPERATING INCOME						
RATE BASE PLANT IN SERVICE	50	Allorized Tre - Poxoli				
PLANT IN SERVICE 1straigible \$29,775 \$29,982 29,982 (0) 37 7 7 7 7 7 7 7 7	31	NET OPERATING INCOME	(\$7,153)	(\$7,149)	(\$7,135)	\$14
PLANT IN SERVICE 1straigible \$29,775 \$29,982 29,982 (0) 37 7 7 7 7 7 7 7 7						
Signate Sign						
33 Production - - - - - - - - -			620 555	#20.002	20.002	(0)
Transmission			\$29,775	\$29,982	29,982	(0)
35 Distribution 34,773 33,815 33,814 (1) 36 General 16,649 12,782 12,782 (0) (0) 37 Total Plant in Service 81,197 76,579 76,578 (1) (1) (16,281)						
Total Plant in Service S1,197 76,579 76,578 (1)			34,773	33,815	33,814	(1)
ACCUMULATED DEPRECIATION/AMORT 38 Intangible (16,192) (16,281) (1	36	General	16,649	12,782	12,782	(0)
Section Content Cont	37	Total Plant in Service	81,197	76,579	76,578	(1)
Production		ACCUMULATED DEPRECIATION/AMORT				
Production	38	Intangible	(16,192)	(16,281)	(16,281)	0
1	39	Production	-		-	-
42 General (4,884) (4,707) (4,707) 0 43 Total Accumulated Depreciation (28,009) (27,819) (27,819) 0 44 NET PLANT 53,188 48,760 48,759 (1) 45 DEFERRED TAXES (14,370) (14,330) (14,330) 0 46 Net Plant After DFT 38,818 34,430 34,429 (1) 47 DEFERRED DEBITS AND CREDITS & OTHER 53,345 53,155 53,155 (0) 48 WORKING CAPITAL 49 TOTAL RATE BASE \$92,163 \$87,585 \$87,584 (\$1) 50 RATE OF RETURN 18,537 18,082 17,645 (437) NOI Requirement 14,001 13,657 13,327 (330)						-
1						
44 NET PLANT 53,188 48,760 48,759 (1) 45 DEFERRED TAXES (14,370) (14,330) (14,330) 0 46 Net Plant After DFIT 38,818 34,430 34,429 (1) 47 DEFERRED DEBITS AND CREDITS & OTHER 53,345 53,155 53,155 (0) 48 WORKING CAPITAL - - - - - 49 TOTAL RATE BASE \$92,163 \$87,585 \$87,584 (\$1) 50 RATE OF RETURN 18,537 18,082 17,645 (437) NOI Requirement 14,001 13,657 13,327 (330)						
14,370 14,330 14,330 0						
46 Net Plant After DFIT 38,818 34,430 34,429 (1) 47 DEFERRED DEBITS AND CREDITS & OTHER 53,345 53,155 53,155 (0) 48 WORKING CAPITAL - - - - - 49 TOTAL RATE BASE \$92,163 \$87,585 \$87,584 (\$1) 50 RATE OF RETURN 18,537 18,082 17,645 (437) NOI Requirement 14,001 13,657 13,327 (330)	***		55,100	70,700	70,757	(1)
47 DEFERRED DEBITS AND CREDITS & OTHER 53,345 53,155 53,155 (0) 48 WORKING CAPITAL - <	45	DEFERRED TAXES	(14,370)			
48 WORKING CAPITAL -						
49 TOTAL RATE BASE \$92,163 \$87,585 \$87,584 \$(5) 50 RATE OF RETURN 51 REVENUE REQUIREMENT 18,537 18,082 17,645 (437) NOI Requirement 14,001 13,657 13,327 (330)			53,345	53,155	53,155	(0)
50 RATE OF RETURN 51 REVENUE REQUIREMENT 18,537 18,082 17,645 (437) NOI Requirement 14,001 13,657 13,327 (330)	48	WORKING CAPITAL		<u> </u>	<u> </u>	
50 RATE OF RETURN 51 REVENUE REQUIREMENT 18,537 18,082 17,645 (437) NOI Requirement 14,001 13,657 13,327 (330)	49	TOTAL RATE BASE	\$92 163	\$87 585	\$87 584	(\$1)
51 REVENUE REQUIREMENT 18,537 18,082 17,645 (437) NOI Requirement 14,001 13,657 13,327 (330)			472,103	ψ07,505	ψ07,204	(ψ1)
NOI Requirement 14,001 13,657 13,327 (330)			18,537	18,082	17,645	(437)
					·	
Revenue Requirement 18,537 18,082 17,645 (437)						
		Revenue Requirement	18,537	18,082	17,645	(437)

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

AVISTA UTILITIES
STAFFS RECALCULATION OF REVENUE REQUIREMENT RELATED TO RESTATING ADJUSTMENT 3.16, PRO FORMA CAPITAL ADDITIONS (NATURAL GAS) TWELVE MONTHS ENDED DECEMBER 31,2019

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(000'S OF D	OLLARS)			- 61 - 3		C4- 80	- D! I		
				s filed o Forma	Pro Forma		s Revised Forma		
Line				AMI	AMI		AMI	Diffe	erence
No.	DESCRIPTION				Capital Adds		ital Adds		
	Adjsutment Number			3.16 -PAMI	3.17 G-PAMI		3.16 PAMI		
	Workpaper Reference		G	-PAMI	G-PAMI	G-	PAMI		
	REVENUES								
1	Total General Business		\$	- \$	-	\$	-	\$	-
2	Total Transportation			-	-		-	\$	-
3	Other Revenues Total Gas Revenues			-	<u> </u>		 -	\$	
*	Total Gas Revenues			_	-		_		_
	EXPENSES								
	Production Expenses								
5	City Gate Purchases Purchased Gas Expense			-	-		-	\$ \$	-
6 7	Net Nat Gas Storage Trans			-	-		-	\$	-
8	Total Production			-	-		-		
	Underground Storage								
9 10	Operating Expenses Depreciation/Amortization				-		-	\$ \$	-
11	Taxes			-	-		-	\$	-
12	Total Underground Storage			-	-		-		-
13	Distribution Operating Expenses			(995)	(944)		(944)	\$	(0)
14	Depreciation/Amortization			865	776		776	\$	0
15	Taxes			-	-			\$	
16	Total Distribution			(130)	(168)		(168)		0
10									
17 18	Customer Accounting Customer Service & Information							\$	_
19	Sales Expenses			-	-		-	\$	-
	Administrative & General								
20 21	Operating Expenses Depreciation/Amortization			101	- 75		- 75	\$ \$	0
22	Regulatory Amortizations			3,491	3,491		3,491	\$	0
23	Taxes			-	-		-	\$	-
24	Total Admin. & General			3,592	3,566		3,566		0
25	Total Gas Expense			3,462	3,398		3,399	-	11
26	OPERATING INCOME BEFORE FIT			(3,462)	(3,398)		(3,399)	\$	(1)
20	OF EXAMINO INCOME BEFORE TH			(3,402)	(3,376)		(3,377)	,	(±)
	FEDERAL INCOME TAX								
27	Current Accrual			(727)	(714)		(714)	\$	(0)
28 29	Debt Interest Deferred FIT			(185)	(172)		(178)	\$ \$	(6)
30	Amort ITC			-	-		-	\$	-
31	NET OPERATING INCOME		\$	(2,550) \$	(2,512)	\$	(2,507)	\$	5
	DATE DAGE								
	RATE BASE PLANT IN SERVICE								
32	Underground Storage		\$	- \$	-	\$	-	\$	-
33	Distribution Plant			20,038	18,713		18,713	\$	0
34	General Plant			13,233	12,190		12,189	\$	(1)
35	Total Plant in Service			33,271	30,903		30,903		(0)
	ACCUMULATED DEPRECIATION/AMORT								
36	Underground Storage			-	-		-	\$	-
37	Distribution Plant			(3,294)	(3,231)		(3,231)	\$	0
38	General Plant			(5,972)	(5,942)		(5,943)	\$	(1)
39 40	Total Accumulated Depreciation/Amortization NET PLANT			(9,266) 24,005	(9,173)		(9,174) 21,729	\$	(1)
41	DEFERRED TAXES			(4,241)	(4,222)		(4,222)	\$	0
42	Net Plant After DFIT			19,764	17,508		17,508	\$	(0)
43	GAS INVENTORY			-	-		-		-
44 45	GAIN ON SALE OF BUILDING OTHER			15,668	15,576		15,576	\$	0
46	WORKING CAPITAL			-	13,376		13,376	ş	-
47	TOTAL RATE BASE		\$	35,432 \$	33,084	\$	33,084	\$	(0)
48 50	RATE OF RETURN REVENUE REQUIREMENT			6,862	6,581		6,415		(166)
50				5,002	0,001		٠, ٠		(-00)
	NOI Requirement			5,183	4,970		4,846		(124)
	Revenue Requirement			6,862	6,581		6,415		(166)
	Company Rate of Return 7.43	Staff 0% 7.070%							
	Revenue Conversion Factor 75.52								
	Cost of Debt 2.486	0% 2.560%							