

BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

AVISTA CORPORATION, DBA
AVISTA UTILITIES,

Respondent.

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)
) DOCKET NOS. UE-140188 and
) UG-140189 (*Consolidated*)
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EXHIBIT NO.____(MPG-27)

NATURAL GAS RESULTS

July 22, 2014

Avista Corporation

Avista Utilities Washington Natural Gas Results - Commission Basis Results of Operations
(000'S OF DOLLARS)

Line	Description	2000 Restated Total	2001 Restated Total	2002 Restated Total	2003 Restated Total	2004 Restated Total	2005 Restated Total	2006 Restated Total	2007 Restated Total	2008 Restated Total	2009 Restated Total	2010 Restated Total	2011 Restated Total	2012 Restated Total	Three Year Average	Five Year Average
RATE BASE																
PLANT IN SERVICE																
1	Underground Storage	\$ 13,695	\$ 13,533	\$ 13,439	\$ 13,712	\$ 13,632	\$ 13,708	\$ 13,854	\$ 13,758	\$ 15,260	\$ 21,798	\$ 20,047	\$ 22,008	\$ 24,365		
2	Distribution Plant	169,436	178,943	185,314	191,970	200,079	208,396	219,287	229,417	240,778	255,976	269,469	281,279	296,152		
3	General Plant	14,347	15,060	15,368	16,112	16,499	17,878	20,791	21,708	24,256	27,747	33,401	38,971	44,809		
4	Total Plant in Service	\$197,478	\$207,536	\$214,121	\$221,794	\$230,210	\$239,982	\$253,932	\$264,883	\$280,294	\$305,521	\$322,917	\$342,258	\$365,326		
Annual Change																
5	Underground Storage		\$(162)	\$(94)	\$273	\$(80)	\$76	\$146	\$(96)	\$1,502	\$6,538	\$(1,751)	\$1,961	\$2,357	\$856	\$2,121
6	Distribution Plant	9,507	6,371	6,656	8,109	8,317	10,891	10,130	11,361	15,198	13,493	11,810	14,873	13,392	13,347	
7	General Plant		713	308	744	387	1,379	2,913	917	2,548	3,491	5,654	5,570	5,838	5,687	4,620
8	Total Plant in Service		\$10,058	\$6,585	\$7,673	\$8,416	\$9,772	\$13,950	\$10,951	\$15,411	\$25,227	\$17,396	\$19,341	\$23,068	\$19,935	\$20,089
																Gross Plant Escalator
																5.46%
																5.50%
ACCUMULATED DEPRECIATION/AMORT																
10	Underground Storage	\$ 6,192	\$ 6,220	\$ 6,115	\$ 6,495	\$ 6,659	\$ 6,924	\$ 7,249	\$ 7,427	\$ 7,581	\$ 7,807	\$ 7,912	\$ 8,286	\$ 8,677		
11	Distribution Plant	47,423	51,645	55,845	60,239	64,817	69,428	74,019	77,997	81,405	84,021	89,620	97,489	102,678		
12	General Plant	5,661	5,695	6,442	7,446	6,984	7,208	7,230	7,136	8,309	8,882	10,722	10,926	12,186		
13	Total Accumulated Depreciation/Amortization	\$ 59,276	\$ 63,560	\$ 68,402	\$ 74,180	\$ 78,460	\$ 83,560	\$ 88,498	\$ 92,560	\$ 97,295	\$100,710	\$108,254	\$116,701	\$123,541		
Annual Change																
14	Underground Storage		\$28	\$(105)	\$380	\$164	\$265	\$325	\$178	\$154	\$226	\$105	\$374	\$391	\$290	\$250
15	Distribution Plant	4,222	4,200	4,394	4,578	4,611	4,591	3,978	3,408	2,616	5,599	7,869	5,189	6,219	4,936	
16	General Plant	34	747	1,004	(462)	224	22	(94)	1,173	573	1,840	204	1,260	1,101	1,010	
17	Total Accumulated Depreciation/Amortization	\$ 4,284	\$ 4,842	\$ 5,778	\$ 4,280	\$ 5,100	\$ 4,938	\$ 4,062	\$ 4,735	\$ 3,415	\$ 7,544	\$ 8,447	\$ 6,840	\$ 7,610	\$ 6,196	
18	NET PLANT	\$138,202	\$143,976	\$145,719	\$147,614	\$151,750	\$156,422	\$165,434	\$172,323	\$182,999	\$204,811	\$214,663	\$225,557	\$241,785		
Annual Change																
19	NET PLANT		\$ 5,774	\$ 1,743	\$ 1,895	\$ 4,136	\$ 4,672	\$ 9,012	\$ 6,889	\$ 10,676	\$ 21,812	\$ 9,852	\$ 10,894	\$ 16,228	\$ 12,325	\$ 13,892
20	DEFERRED TAXES	\$ (13,317)	\$ (14,476)	\$ (15,979)	\$ (22,570)	\$ (26,800)	\$ (23,805)	\$ (24,645)	\$ (26,823)	\$ (28,945)	\$ (31,005)	\$ (36,762)	\$ (42,004)	\$ (46,498)		
Annual Change																
21	DEFERRED TAXES		\$ (1,159)	\$ (1,503)	\$ (6,591)	\$ (4,230)	\$ 2,995	\$(840)	\$(2,178)	\$(2,122)	\$(2,060)	\$(5,757)	\$(5,242)	\$(4,494)	\$(5,164)	\$(3,935)
22	Net Plant After DFIT	\$124,885	\$129,500	\$129,740	\$125,044	\$124,950	\$132,617	\$140,789	\$145,500	\$154,054	\$173,806	\$177,901	\$183,553	\$195,287		
Annual Change																
23	Net Plant After DFIT		\$ 4,615	\$ 240	\$(4,696)	\$(94)	\$ 7,667	\$ 8,172	\$ 4,711	\$ 8,554	\$ 19,752	\$ 4,095	\$ 5,652	\$ 11,734	\$ 7,160	\$ 9,957
																Net Plant After DFIT Escalator
																3.67%
																7.47%
24	GAS INVENTORY	\$ 2,810	\$ 3,190	\$ 4,191	\$ 4,568	\$ 4,807	\$ 6,936	\$ 7,628	\$ 5,607	\$ 15,327	\$ 8,440	\$ 10,226	\$ 13,753	\$ 13,107		
25	GAIN ON SALE OF BUILDING	\$(517)	\$(470)	\$(424)	\$(378)	\$(243)	\$(286)	\$(153)	\$(197)	\$(152)	\$(109)	\$(44)	\$(14)	\$-		
26	OTHER	\$ 3,742	\$ 3,304	\$ 2,855	\$ 2,393	\$ 1,204	\$ 1,529	\$ 1,098	\$ 789	\$ 452	\$(1,359)	\$(1,163)	\$(1,012)	\$(816)		
27	WORKING CAPITAL	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-		
28	TOTAL RATE BASE	\$130,920	\$135,524	\$136,362	\$131,627	\$130,718	\$140,796	\$149,362	\$151,699	\$169,681	\$180,778	\$186,920	\$196,280	\$207,578		
Annual Change																
29	TOTAL RATE BASE		\$ 4,604	\$ 838	\$(4,735)	\$(909)	\$ 10,078	\$ 8,566	\$ 2,337	\$ 17,982	\$ 11,097	\$ 6,142	\$ 9,360	\$ 11,298	\$ 8,933	\$ 11,176
																Rate Base Escalator
																4.30%
																5.38%

Source:
Exhibit No. (EMA-3), page 7.