

Exhibit No. __ (EJK-6)
Dockets UE-120436, et al.
Witness: Edward J. Keating

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

AVISTA CORPORATION, d/b/a
AVISTA UTILITIES,

Respondent.

DOCKETS UE-120436/UG-120437
(consolidated)

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

AVISTA CORPORATION d/b/a AVISTA
UTILITIES,

Respondent.

DOCKETS UE-110876/UG-110877
(consolidated)

EXHIBIT TO TESTIMONY OF

Edward J. Keating

STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION

Electric - Miscellaneous Restating Adjustment

September 19, 2012

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2011
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Electric Misc Restating Adjustments 2.13
	Adjstment Number	
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	\$0
5	Other Revenue	-
6	Total Electric Revenue	\$0
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	(6)
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(6)
	Distribution	
13	Operating Expenses	(1)
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	(1)
17	Customer Accounting	-
18	Customer Service & Information	(9)
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(280)
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	(280)
24	Total Electric Expenses	(296)
25	OPERATING INCOME BEFORE FIT	296
	FEDERAL INCOME TAX	
26	Current Accrual	104
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	193
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	\$0
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	-

Electric

Miscellaneous Restating Adjustments

	AVISTA FILED		Adj 2.13 STAFF PROPOSED		Adj 2.11 STAFF PROPOSED		DIFFERENCE	
	WA Electric	WA Gas	WA Electric	WA Gas	WA Electric	WA Gas	WA Electric	WA Gas
BOD Meeting Expenses	\$ (38,976)	\$ (10,575) ¹	\$ (25,468)	\$ (6,910) ¹	\$ 13,508	\$ 3,665		
BOD Fees	\$ (28,399)	\$ (7,705) ²	\$ (244,137)	\$ (66,240) ¹	\$ (215,738)	\$ (58,535)		
P/T Operating Expense	\$ (5,926)	\$ -	\$ (5,926)	\$ -	\$ -	\$ -		
Distribution Operating Expense	\$ (1,191)	\$ -	\$ (1,191)	\$ -	\$ -	\$ -		
Customer Service	\$ (8,435)	\$ (6,514)	\$ (8,790)	\$ (6,639)	\$ (355)	\$ (125)		
Admin and General	\$ (8,757)	\$ (4,889)	\$ (10,737)	\$ (9,046) ³	\$ (1,980)	\$ (4,157)		
Total	\$ (17,192)	\$ (11,403)	\$ (26,644)	\$ (15,685)	\$ (2,335)	\$ (4,282)		
Total Misc. Restating Adjustments	\$ (84,567)	\$ (29,683)³	\$ (296,249)	\$ (88,835)	\$ (204,565)	\$ (59,152)		

¹ WA Electric and Gas allocations split 50/50 between ratepayers and shareholders
² WA Electric and Gas allocations split 10% to shareholders and 90% to ratepayers
³ Company filed numbers plus adjustments from Staff DR No. 365 Attachment A, items 1-8

<u>WA - ELECTRIC Staff Adjustment</u>							<u>Electric</u>		
Account	Staff Additions	Non-Utility Removals	Reclassifications	Plane Reclassification	Total	Account	Filed Amount	Staff Additions	Category
935000		(7,653.91)			(7,653.91)	935000	(8,756.77)	(1,980.14)	A&G
930200		(870.00)		(1,562.27)	(2,432.27)	930200			
928000				4,220.03	4,220.03	928000			
923000	(1,261)	93.34			(1,168.00)	923000			
921000	(719)	(1,130.68)		(591.94)	(1,722.62)	921000			
910000			(3,592.84)		(3,592.84)	910000	(8,287.78)	(300.68)	Cust Ser & Info
909000	(270)	(4,048.61)	68.82		(4,250.10)	909000			
908000	(30)	(414.48)			(444.84)	908000			
905000	(54)	(68.55)			(122.55)	905000	(147.62)	(54.00)	Cus Accts
901000		(25.07)			(25.07)	901000			
588000		(1,655.64)			(1,655.64)	588000	(1,655.64)	-	Dist Oper
580000				464.46	464.46	580000	464.46		
566000		(23.76)			(23.76)	566000	(5,926.27)	-	P/T Oper
560000				(978.00)	(978.00)	560000			
557000		(169.55)		(2,291.19)	(2,460.74)	557000			
545000		(15.35)			(15.35)	545000			
543000		(28.97)			(28.97)	543000			
539000		(492.16)			(492.16)	539000			
537000		(442.93)			(442.93)	537000			
537300		(115.02)			(115.02)	537300			
536000		(854.81)			(854.81)	536000			
535000		(14.48)		(500.06)	(514.55)	535000			
		(17,930.61)	(3,524.02)	(1,238.97)	(24,309.62)		(24,309.62)		
					(22,693.60)				

Staff DR No.

365

Attachment A

Avista Utilities
Staff Adjusted Board of Directors Fees Allocation
For the twelve months ended December 31, 2011

2011 Stock Issuance	477,490.83
Additional 2011 Stock Issuance	59,834.70
Total Quarterly Payments/Retainers	752,158.09
(Less) AIQ Fees	<u>(31,500.00)</u>
Total Fees to be shared 50/50	1,257,983.62

50/50 \$ 628,991.81 Total amount to charge to non-utility

\$(125,798.32) Less Amount already charged to Non-Utility

Amount to move to non-utility \$ 503,193.49 Non-Utility Check

Allocated to Washington Electric

72.383% E - Note 7	
67.029% E - Note 4	<u>\$ (244,137)</u>

Allocated to Washington Gas

19.477% E - Note 7	
67.587% G - Note 4	<u>\$ (66,240)</u>

Allocated to Idaho Electric

72.383%	
32.971% E - Note 4	<u>\$ (120,089)</u>

Allocated to Idaho Gas

19.477%	
32.413% G - Note 4	<u>\$ (31,767)</u>

Allocated to Oregon

8.140% E - Note 7	<u>\$ (40,960)</u>
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Total Allocations \$ (503,193)

1.0000 E - Note 7 *(Results of Operation E-ALL-12A, pg. 2)*

1.0000 E - Note 4 *(Results of Operation E-ALL-12A, pg. 1)*

1.0000 G - Note 4 *(Results of Operation G-ALL-12A, pg. 1)*

Avista Utilities
Staff Adjusted Board of Directors Meetings Allocation
For the twelve months ended December 31, 2011

Board Meeting Costs 2011:	
Charged to 930200	\$ 119,751.92
Charged to 923000	\$ 14,699.75
Charged to 417100 (non-utility)	\$ 82,139.79
(Less) Staff deemed excessive not eligible for 50/50 split	\$ (52,674.10)
Total Utility expenses to be shared 50/50	\$ 163,917.36

50/50 \$ 81,958.68 **Total amount to charge to non-utility**

\$ (29,465.69) **Less net amount already charged to non-utility**

Amount to move to non-utility

\$ 52,492.99

Non-Utility Check

Board Meeting Expenses

Total Adjustment \$ (52,493) **Remove**

Allocated to Washington Electric

72.383% E - Note 7
67.029% E - Note 4

\$ (25,468)

Allocated to Washington Gas

19.477% E - Note 7
67.587% G - Note 4

\$ (6,910)

Allocated to Idaho Electric

72.383%
32.971% E - Note 4

\$ (12,528)

Allocated to Idaho Gas

19.477%
32.413% G - Note 4

\$ (3,314)

Allocated to Oregon

8.140% E - Note 7

\$ (4,273)

\$ (52,493)

- 1.0000 E - Note 7 *(Results of Operation E-ALL-12A, pg. 2)*
- 1.0000 E - Note 4 *(Results of Operation E-ALL-12A, pg. 1)*
- 1.0000 G - Note 4 *(Results of Operation G-ALL-12A, pg. 1)*