

Exhibit No. \_\_\_\_ (JLB-5C)  
Dockets UE-150204/UG-150205  
Witness: Jason L. Ball  
REDACTED VERSION

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,**

**Complainant,**

**v.**

**AVISTA CORPORATION dba AVISTA  
UTILITIES,**

**Respondent.**

**DOCKETS UE-150204 and  
UG-150205  
(Consolidated)**

**EXHIBIT TO  
TESTIMONY OF**

**Jason L. Ball**

**STAFF OF  
WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION**

*Transmission Revenue Expense*

**July 27, 2015**

**CONFIDENTIAL PER PROTECTIVE ORDER  
REDACTED VERSION**

**Avista Corporation**  
**Pro Forma - Transmission Revenue and Expenses Adjustment 3.01**  
2014 Electric Pro Forma - Test Year Ending 09/30/2014

Line No.	Item	Test Period		Company		Staff		Washington		Staff Adjusted	
		Total	Adjustment	Adjustment	Adjustment	Allocation	Allocation	Total	Total		
1		\$ 59	\$ 17								\$ 76
2	<b>556 OTHER POWER SUPPLY EXPENSES</b>										
3	B NWPP										
4		\$ 267	\$ 36								\$ 267
5	<b>560-71.4, 935.3-4 TRANSMISSION O&amp;M EXPENSE</b>										
6	C Colstrip O&M - 500kV Line	\$ 126	\$ 39								\$ 126
7	D ColumbiaGrid Development	\$ 162	\$ 86								\$ 162
8	E ColumbiaGrid Planning	\$ 4	\$ (4)								\$ -
9	F ColumbiaGrid OASIS	\$ 48	\$ (48)								\$ -
10	G Transmission Line Ratings Confirmation Plan	\$ 607	\$ 109								\$ 555
11	<b>Total Account 560-71.4, 935.3-4</b>										\$ 555
12											
13	<b>561 TRANSMISSION EXP-LOAD DISPATCHING</b>										
14	H Elect Sched & Acctg Srv (OATI)	\$ 193	\$ 18								\$ 211
15											
16	<b>566 TRANSMISSION EXP-OPRN-MISCELLANEOUS</b>										
17	I NERC CIP	\$ 50	\$ -								\$ 50
18	J Columbia Grid OASIS travel expenses	\$ -	\$ 8								\$ 2
19	K BPA Power Factor Penalty	\$ 43	\$ 37								\$ 43
20	L PEAK Reliability	\$ 116	\$ 505								\$ 535
21	M WECC - Dues	\$ 496	\$ (11)								\$ 485
22	Mc WECC - Loop Flow	\$ 34	\$ 16								\$ 34
23	<b>Total Account 566</b>	\$ 739	\$ 555								\$ 1,149
24											
25	<b>570 MAINTENANCE OF STATION EQUIPMENT</b>										
26	N Addy (BPA substation)	\$ 9	\$ -								\$ 9
27	O Hatwai (BPA substation)	\$ 23	\$ -								\$ 23
28	<b>Total Account 566</b>	\$ 32	\$ -								\$ 32
29	<b>TOTAL EXPENSE</b>	\$ 1,630	\$ 699								\$ 2,023

65.19%

Avista Corporation  
 Pro Forma - Transmission Revenue and Expenses Adjustment 3.01  
 2014 Electric Pro Forma - Test Year Ending 09/30/2014

(\$000s)

Line No.	Item	Test Period Total	Company Adjustment	Staff Adjustment	Washington Allocation	Staff Adjusted Total
<b>456 OTHER ELECTRIC REVENUE</b>						
30	P	7,170	(213)	(213)	(139)	6,957
31	Q	1,070	16	16	10	1,086
32	R	315	46	46	30	361
33	S	74	-	-	-	74
34	T	2,275	646	646	421	2,921
35	U	220	(1)	(1)	(1)	219
36	V	28	-	-	-	28
37	W	8	-	-	-	8
38	X	200	-	-	-	200
39	Y	52	-	-	-	52
40	Z	9	-	-	-	9
41	AA	3,192	-	-	-	3,192
42	AB	600	-	-	-	600
43	AC	6	-	-	-	6
44	AD	50	38	38	25	88
45	<b>Total Account 456</b>	<b>15,269</b>	<b>532</b>	<b>532</b>	<b>347</b>	<b>15,801</b>
46	<b>TOTAL REVENUE</b>	<b>15,269</b>	<b>532</b>	<b>532</b>	<b>347</b>	<b>15,801</b>
47	<b>NET</b>	<b>(13,639)</b>	<b>167</b>	<b>(140)</b>	<b>(91)</b>	<b>(13,779)</b>

Avista Corporation  
Colstrip O & M - 500 kV Line  
Budget to Actuals

<u>Line No.</u>	<u>Year</u>	<u>Budget</u>	<u>Actuals</u>	<u>Projected</u>	<u>Difference</u>	<u>As Percent</u>
(A)	(B)	(C)	(D)	(E)	(F)	

Company Workpaper: Company Workpaper:  
Pro Forma 2016 C) 560- Pro Forma 2016 C) 560-  
571 Colstrip OM - 571 Colstrip OM -

Source	2011	2012	2013	2014	2015	2016	2017
1	Confidential	Confidential	Confidential	Confidential	Confidential	Confidential	Confidential
2	Confidential	Confidential	Confidential	Confidential	Confidential	Confidential	Confidential
3	Confidential	Confidential	Confidential	Confidential	Confidential	Confidential	Confidential
4	Confidential	Confidential	Confidential	Confidential	Confidential	Confidential	Confidential
5	Confidential	Confidential	Confidential	Confidential	Confidential	Confidential	Confidential
6	Confidential	Confidential	Confidential	Confidential	Confidential	Confidential	Confidential
7	Confidential	Confidential	Confidential	Confidential	Confidential	Confidential	Confidential

Avista Corporation  
ColumbiaGrid Development - Account 560  
Budget to Actuals

<u>Line No.</u>	<u>Year</u>	<u>Budget</u>	<u>Actuals</u>	<u>Projected</u>	<u>Difference</u>	<u>As Percent</u>
(A)	(B)	(C)	(D)	(E)	(F)	(F)
		Company Workpaper: Company Workpaper:				
		Pro Forma 2016 D) Pro Forma 2016 D)				
		560 ColumbiaGrid 560 ColumbiaGrid				
		Development- Development-				
		Confidential Confidential				
		(B) - (C)				
1	2011					
2	2012					
3	2013					
4	2014					
5	2015					
6	2016					
7	2017					

Avista Corporation  
 ColumbiaGrid Planning - Account 560  
 Budget to Actuals

<u>Line No.</u>	<u>Year</u>	<u>Budget</u>	<u>Actuals</u>	<u>Difference</u>	<u>As Percent</u>
(A)	(B)	(C)	(D)	(E)	(E)
		Company Workpaper: Company Workpaper: Pro Forma 2016 E) Pro Forma 2016 E) 560 ColumbiaGrid 560 ColumbiaGrid			
		Source Planning Planning (B) - (C)			
1	2011	\$ 210,000	\$ 171,304	\$ 38,696	82%
2	2012	\$ 215,747	\$ 231,379	\$ (15,632)	107%
3	2013	\$ 226,401	\$ 176,911	\$ 49,490	78%
4	2014*	\$ 234,448	\$ 149,896	\$ 84,552	64%
5	2015	\$ 240,309			
6	2016	\$ 247,518			
7	2017	\$ 254,944			

\* Per the Company - 2014 was below budget due to changes in personnel during 2014 including several months of vacant positions. The positions are anticipated to be filled towards the end of 2015. Thus, the actual expenses are expected to be in line with the budget in 2016 and 2017.

Avista Corporation  
**WECC Loop Flow - Account 566**  
 Average Comparison

<u>Line No.</u>	<u>Year</u>	<u>Actuals</u>	<u>No. of Years</u>	<u>3 Year Avg.</u>
1	Source	Staff DR 039		
2	2012	\$ 28,337		
3	2013	\$ 47,380		
4	2014	\$ 34,175		
5	Total	\$ 109,892	3	\$ 36,631

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<u>Year</u>	<u>Actuals</u>	<u>No. of Years</u>	<u>4 Year Avg.</u>
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<u>Line No.</u>	<u>Year</u>	<u>Actuals</u>	<u>No. of Years</u>	<u>5 Year Avg.</u>
10	Source	Staff DR 039		
11	2011	\$ 16,469		
12	2012	\$ 28,337		
13	2013	\$ 47,380		
14	2014	\$ 34,175		
15	Total	\$ 126,361	4	\$ 31,590

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<u>Year</u>	<u>Actuals</u>	<u>No. of Years</u>	<u>5 Year Avg.</u>
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<u>Line No.</u>	<u>Year</u>	<u>Actuals</u>	<u>No. of Years</u>	<u>5 Year Avg.</u>
17	Source	Staff DR 039		
18	2010	\$ 19,929		
19	2011	\$ 16,469		
20	2012	\$ 28,337		
21	2013	\$ 47,380		
22	2014	\$ 34,175		
23	Total	\$ 146,290	5	\$ 29,258