

Sumcost Scenario: Company Base Case UE-17 _____ Load Factor Peak Credit Method PROPOSED METHOD		AVISTA UTILITIES Cost of Service Basic Summary For the Twelve Months Ended December 31, 2016						Washington Jurisdiction Electric Utility		
		Modifications for Production-Related Cost Allocation & Transmission Cost Allocation								
(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
Description				System Total	Residential Service Sch 1-2	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-49
Plant In Service										
1	Production Plant			981,834,000	460,085,025	104,840,699	226,931,893	167,302,110	19,126,444	3,547,830
2	Transmission Plant			483,236,000	239,196,000	49,583,913	107,192,585	77,300,680	9,110,838	851,984
3	Distribution Plant			1,074,987,000	565,647,205	137,141,090	250,125,388	32,779,214	30,620,614	58,673,490
4	Intangible Plant			189,139,000	92,961,001	21,157,807	43,134,826	24,584,917	4,103,746	3,196,703
5	General Plant			259,007,000	142,252,239	30,022,737	50,653,805	25,734,427	5,374,896	4,968,896
6	Total Plant In Service			2,988,203,000	1,500,141,471	342,746,246	678,038,497	327,701,346	68,336,538	71,238,902
Accum Depreciation										
7	Production Plant			(429,255,000)	(201,147,849)	(45,836,052)	(99,213,971)	(73,144,001)	(8,362,026)	(1,551,101)
8	Transmission Plant			(141,609,000)	(70,094,750)	(14,530,226)	(31,412,053)	(22,652,435)	(2,669,869)	(249,668)
9	Distribution Plant			(332,685,000)	(178,022,575)	(42,148,806)	(74,310,869)	(9,843,470)	(9,192,978)	(19,166,303)
10	Intangible Plant			(48,315,000)	(24,083,991)	(5,476,536)	(10,934,905)	(5,773,945)	(1,072,789)	(972,834)
11	General Plant			(90,139,000)	(49,472,264)	(10,447,074)	(17,649,287)	(8,968,121)	(1,871,655)	(1,730,598)
12	Total Accumulated Depreciation			(1,042,003,000)	(522,821,429)	(118,438,694)	(233,521,085)	(120,381,972)	(23,169,317)	(23,670,504)
13	Net Plant			1,946,200,000	977,320,042	224,307,552	444,517,413	207,319,375	45,167,221	47,568,398
14	Accumulated Deferred FIT			(414,196,000)	(209,049,213)	(47,612,648)	(93,401,830)	(44,675,641)	(9,468,066)	(9,988,604)
15	Miscellaneous Rate Base			60,161,000	29,430,032	6,882,896	14,153,233	6,765,439	1,410,725	1,518,675
16	Total Rate Base			1,592,165,000	797,700,861	183,577,801	365,268,816	169,409,173	37,109,880	39,098,470
17	Revenue From Retail Rates			492,134,000	209,489,000	73,766,000	126,766,000	64,348,000	10,894,000	6,871,000
18	Other Operating Revenues			48,595,000	23,224,360	5,230,569	11,154,805	7,658,076	975,152	352,039
19	Total Revenues			540,729,000	232,713,360	78,996,569	137,920,805	72,006,076	11,869,152	7,223,039
Operating Expenses										
20	Production Expenses			185,799,000	87,064,960	19,839,705	42,943,836	31,659,695	3,619,425	671,380
21	Transmission Expenses			20,874,000	10,332,379	2,141,841	4,630,321	3,339,102	393,554	36,803
22	Distribution Expenses			21,602,000	11,730,048	3,092,620	4,674,953	780,542	635,055	688,783
23	Customer Accounting Expenses			13,294,000	9,841,590	1,756,976	939,979	525,518	171,762	58,176
24	Customer Information Expenses			1,430,000	1,220,358	181,930	11,066	122	14,146	2,378
25	Sales Expenses			0	0	0	0	0	0	0
26	Admin & General Expenses			50,828,000	27,392,960	5,991,034	10,111,639	5,595,093	1,055,138	682,135
27	Total O&M Expenses			293,827,000	147,582,294	33,004,105	63,311,794	41,900,072	5,889,080	2,139,654
28	Taxes Other Than Income Taxes			44,352,000	20,509,916	5,736,703	10,746,657	5,605,972	986,187	766,565
29	Other Income Related Items Depreciation Expense			(100,000)	(52,273)	(12,633)	(23,258)	(3,889)	(2,794)	(5,152)
30	Production Plant Depreciation			21,376,000	10,016,742	2,282,539	4,940,648	3,642,418	416,411	77,242
31	Transmission Plant Depreciation			8,430,000	4,172,748	864,986	1,869,963	1,348,502	158,938	14,863
32	Distribution Plant Depreciation			29,905,000	15,613,420	3,799,182	6,891,322	930,995	845,375	1,824,706
33	General Plant Depreciation			31,357,000	16,450,383	3,618,647	6,654,127	3,255,847	687,900	690,096
34	Amortization Expense			1,953,000	931,268	210,833	448,622	308,754	39,220	14,303
35	Total Depreciation Expense			93,021,000	47,184,562	10,776,187	20,804,683	9,486,515	2,147,844	2,621,209
36	Income Tax			24,082,000	(1,828,395)	9,030,852	12,179,184	3,806,637	670,270	223,452
37	Total Operating Expenses			455,182,000	213,396,103	58,535,215	107,019,060	60,795,307	9,690,586	5,745,728
38	Net Income			85,547,000	19,317,257	20,461,354	30,901,744	11,210,769	2,178,565	1,477,311
39	Rate of Return			5.37%	2.42%	11.15%	8.46%	6.62%	5.87%	3.78%
40	Return Ratio			1.00	0.45	2.07	1.57	1.23	1.09	0.70
41	Interest Expense			44,740,000	22,415,476	5,158,555	10,264,091	4,760,415	1,042,791	1,098,671
42	Revenue Related Expenses			24,122,000	10,268,125	3,615,648	6,213,449	3,154,024	533,971	336,783