

AVISTA UTILITIES
 Comparison of Revenue Requirement Revised Adjustments
 Restatement Summary Washington Electric

Column	Description	FILED CASE		STAFF PRO FORMA		DIFFERENCE		IMPACT ON REVENUE REQUIREMENT
		Washington Electric		Washington Electric		Washington Electric		
		NOI	Rate Base	NOI	Rate Base	NOI	Rate Base	Net Change
1.00	Results of Operations	\$102,983	\$1,260,500	\$102,983	1,260,500	\$0	\$0	\$0
1.01	Deferred FIT Rate Base	(\$57)	(\$6,009)	(56)	(6,009)	\$1	\$0	(\$1)
1.02	Deferred Debits and Credits	\$614	(\$7,399)	614	(7,399)	\$1	\$0	(\$1)
1.03	Working Capital	196	20,703	194	20,703	(\$2)	\$0	\$4
	Actual	103,736	1,267,795	103,735	1,267,795	(1)	0	1
2.01	Eliminate B & O Taxes	(\$57)	\$0	(57)	0	\$0	\$0	\$0
2.02	Restate Property Tax	(\$244)	\$0	(244)	0	\$0	\$0	\$0
2.03	Uncollect. Expense	(\$726)	\$0	(726)	0	\$0	\$0	\$0
2.04	Regulatory Expense	\$48	\$0	48	0	\$0	\$0	\$0
2.05	Injuries and Damages	(\$157)	\$0	(157)	0	\$0	\$0	\$0
2.06	FIT/DFIT/ ITC/PTC Expense	(\$213)	\$0	(213)	0	\$0	\$0	\$0
2.07	Office Space Charges to Subsidiaries	\$10	\$0	10	0	\$0	\$0	\$0
2.08	Restate Excise Taxes	\$41	\$0	127	0	\$86	\$0	(\$138)
2.09	Net Gains / Losses	\$53	\$0	59	0	\$6	\$0	(\$9)
2.10	Weather Normalization	(\$4,375)	\$0	(4,375)	0	\$0	\$0	\$0
2.11	Eliminate Adder Schedules	\$0	\$0	0	0	\$0	\$0	\$0
2.12	Misc. Restating Expenses	(\$1)	\$0	(1)	0	\$0	\$0	\$0
2.13	Eliminate WA Power Cost Defer	\$1,703	\$0	1,703	0	\$0	\$0	\$0
2.14	Nez Perce Settlement Adjustment	(\$9)	\$0	(9)	0	\$0	\$0	\$0
2.15	Restate Debt Interest	(\$737)	\$0	(869)	0	(\$132)	\$0	\$213
2.16	Restate Incentive Expenses	\$729	\$0	729	0	\$0	\$0	\$0
2.17	Regulatory Amortization Restating Adj.	\$1,604	\$0	1,604	0	\$0	\$0	\$0
2.18	Restate Long-Term Incentive P.	\$1,604	\$0	155	0	(\$1,450)	\$155	\$2338 (\$250)
	Restated Total	\$101,405	\$1,267,795	\$99,888	\$101,519	(\$1,518)	\$114	\$2448 (\$183)
3.00	Pro Forma Power Supply	(2,451)	0	8,211	0	\$10,662	\$0	(\$17,197)
3.01	Pro Forma Transmission Rev/Exp	(71)	0	59	0	\$130	\$0	(\$210)
3.02	Pro Forma Labor Non-Exec	(2,503)	0	(1,872)	0	\$631	\$0	(\$1,017)
3.03	Pro Forma Labor Exec	(143)	0	(79)	0	\$64	\$0	(\$104)
3.04	Pro Forma Employee Benefits	(1,550)	0	(2,291)	0	(\$741)	\$0	\$1,195
3.05	Pro Forma Insurance Expense	(168)	0	0	0	\$168	\$0	(\$272)
3.06	Pro Forma Property Tax	(\$2,068)	\$0	(2,068)	0	\$0	\$0	\$0
3.07	Pro Forma Information Tech/Serv Exp	(\$1,091)	\$0	(218)	0	\$873	\$0	(\$1,408)
3.08	Pro Forma Lake Spokane Deferral	(189)	0	(189)	0	\$0	\$0	\$0
3.09	Pro Forma Revenue Normalization	10,144	0	10,144	0	\$0	\$0	\$0
3.10	Pro Forma Major Maint-Hydro Thermal, Other	(1,570)	0	0	0	\$1,570	\$0	(\$2,532)
3.11	Actual Capital Add Dec 2014 EOP	(2,790)	35,098	(1,756)	(4,371)	\$1,034	(\$39,469)	(\$6,309)
3.13	WA CS2 & Colstrip O&M	-	-	180	0	\$180	\$0	(\$17,446)
4.01	Planned Capital Add 2015 EOP	(5,056)	149,733	(2,631)	58,095	\$2,425	(\$91,638)	(\$14,686)
4.02	Planned Capital Add 2016 AMA	(1,755)	(3,071)	0	0	\$1,755	\$3,071	(\$2,469)
4.03	Meter Retirement	(1,125)	20,276	0	0	\$1,125	(\$20,276)	(\$4,199)
4.04	O&M Offsets	127	0	309	0	\$182	\$0	(\$294)
4.05	Reconcile Pro Forma To Attrition	(512)	(5,535)	0	0	\$512	\$5,535	(\$175)
	Pro Forma Total	\$88,634	\$1,464,296	\$107,687	\$1,321,519	\$19,053	\$20,684	(\$67,124) (\$67,090)