Exhibit No. JH-3 Dockets UE-160228/UG-160229 Witness: Joanna Huang

## BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

AVISTA CORPORATION d/b/a AVISTA UTILITIES,

Respondent.

DOCKETS UE-160228 and UG-160229 (Consolidated)

EXHIBIT TO TESTIMONY OF

**JOANNA HUANG** 

STAFF OF WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

Natural Gas Pro Forma Analysis

August 17, 2016

Revised 8/24/16 (redline)

AVISTA UTILITIES WASHINGTON NATURAL GAS - ATTRITION ADJUSTED PRO FORMA STUDY TWELVE MONTHS ENDED SEPTEMBER 30, 2015

Revised

(000'S	OF DOLLARS)					Neviseu
		WIT	TH PRESENT RATI	Annualized 2017		7 & 2018 PROPOSED RATES
Line No.	DESCRIPTION	Actual Per Results Report	Total Adjustments	Annualized 2017 & 2018 Adjusted Total (1)	Proposed Revenues & Related Exp	Annualized 2017 & 2018 Proposed Total
	а	b	c	d	e	f
	REVENUES					357
1	Total General Business	\$152,492	\$ (66,557)	, 12	\$2,143	\$88,078
2	Total Transportation	4,114	303	\$4,417		4,417
3	Other Revenues	105,088	(104,823)	\$265	2.142	265
4	Total Gas Revenues	261,694	(171,076)	90,618	2,143	92,761
	EXPENSES					
-	Production Expenses	164.044	(164.044)			
5 6	City Gate Purchases Purchased Gas Expense	164,944 810	(164,944) 96	906		906
7	Net Nat Gas Storage Trans	8,665	(8,665)			-
8	Total Production	174,419	(173,513)		in the second se	906
E2	Underground Storage	,				
9	Operating Expenses	833	91	924		924
10	Depreciation	429	42	471		471
11	Taxes	292	(73)	219		219
12	Total Underground Storage	1,554	59	1,613	-	1,613
	Distribution					
s that	are a Operating Expenses	11,531	1,743	13,274		13,274
14	Depreciation	8,931	1,050	9,981		9,981
15	Taxes	14,014	(7,187)		82	6,909
16	Total Distribution	34,476	(4,394)	30,082	82	30,164
17	Customer Accounting	6,595	91	6,686	13	6,699
18	Customer Service & Information	5,790	(4,888)	902		902
19	Sales Expenses	=	÷	<del>-</del>		-
*	Administrative & General					
20	Operating Expenses	13,388	1,379	14,767	4	14,771
21	Depreciation/Amortization	5,206	1,408	6,614		6,614
22 23	Regulatory Amortizations Taxes	· ·	809	809		809
24	Total Admin. & General	18,594	3,596	22,190	4	22,194
25	Total Gas Expense	241,428	(179,048)		99	62,479
	· *	20.066			2.044	20.292
26	OPERATING INCOME BEFORE FIT	20,266	7,972	28,238	2,044	30,282
	FEDERAL INCOME TAX	(( (51)	7.001	250	715	1.065
27	Current Accrual Debt Interest	(6,651)	7,001 (364)	350 (364)	715	1,065
28 29	Deferred FIT	12,388	(4,550)		_	7,838
30	Amort ITC	(20)	(1,550)	(20)		(20)
31	NET OPERATING INCOME	14,549	5,885	20,434	1,329	21,763
31		11,512	3,003	20,151		
	RATE BASE: PLANT IN SERVICE		(00)	05.540		25.542
32	Underground Storage art Distribution Plant	25,622 354,360	(80) 57,263	25,542 411,623		25,542 411,623
34	General Plant	69,725	20,051	89,776		89,776
35	Total Plant in Service	449,707	77,234	526,941	-	526,941
36	ACCUMULATED DEPREC/AMORT Underground Storage	(9,824)	(1,228)	(11,052)		(11,052)
37	Distribution Plant	(119,790)	(18,415)			(138,205)
38	General Plant	(19,460)	(4,841)			(24,301)
39	Total Accum. Depreciation/Amort.	(149,074)	(24,484)			(173,558)
40	NET PLANT	300,633	52,750		-	353,383
41	DEFERRED FIT	(65,675)	(14,522)			(80,197)
42	Net Plant After DFIT	234,958	38,229		-	273,187 12,740
43 44	GAS INVENTORY GAIN ON SALE OF BUILDING	15,143	(2,403)	12,740		12,740
44	OTHER	(509)	24	(485)		(485)
46	WORKING CAPITAL	9,797	2,886			12,683
47	TOTAL RATE BASE	259,389	38,712	1200747 120400	, 0	298,125
48	RATE OF RETURN	5.61%	,	6.85%		7.30%
1000000						

<sup>\*</sup>The revised numbers are shaded in <u>yellow</u>. The amounts that are affected by the revised numbers are shaded in <u>green</u>.

(1) The annualized 2017 & 2018 Adjusted Total column, Column "d", developed by Staff's attrition study is used for the final adjusted results and revenue requirement on an attrition adjusted basis (see Mr. Hancock's Exhibit No. CSH-3").

Exhibit No. JH-3 Dockets UE-160228/UG-160229 Page 3 of 13 Revised

AVISTA UTILITIES
CALCULATION OF GENERAL REVENUE REQUIREMENT
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
STAFF PRO FORMA ANALYSIS

Line No.	Description	Annualized 2017 & 2018 (000's of Dollars)	
1	Attrition Adjusted Pro Forma Rate Base	\$ 298,125	
2	Proposed Rate of Return	7.30%	)
3	Attrition Adjusted Net Operating Income Requirement	\$21,763	
4	Pro Forma Net Operating Income	\$ 20,434	_
5	Net Operating Income Deficiency	\$1,329	
6	Conversion Factor	0.620003	}
7	Staff Attrition Adjusted Pro Forma Revenue Requirement Increase (Decrease)	\$2,143	
8	Total Base Distribution Revenues	\$ 90,353	
9	Percentage Revenue Increase/(Decrease), Pro Forma	2.4%	
10	Total Attrition Adjusted Pro Forma Revenue Requirement	92,496	

<sup>\*</sup>The revised numbers are shaded in  $\frac{\text{vellow}}{\text{vellow}}$ . The amounts that are affected by the revised numbers are shaded in  $\frac{\text{green}}{\text{vellow}}$ .

AVISTA UTILITIES
WASHINGTON NATURAL GAS - ATTRITION ADJUSTED PRO F
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
(000'S OF DOLLARS)

		Eliminated	Addition	2017 FINAL
Line	2017 Cross Check	Reconcile 2017 Cross Check	Staff Proposed Attrition Allowance	Attrition Adjusted Pro Forma
No. DESCRIPTION	Total	to Attrition	4.00	Total (2)
Adjustment Number Workpaper Reference	17CC-Ttl	4.07 G-CREC	4.08	17AA/CC-Ttl
REVENUES	\$ 84,057	\$ -	\$ 1,878	\$ 85,935
1 Total General Business 2 Total Transportation	\$ 84,057 4,416		1,676	\$ 4,417
3 Other Revenues	283	* 1=	(18)	\$ 265
4 Total Gas Revenues	88,756	1 (5	1,862	90,618
EXPENSES				
Production Expenses				
5 City Gate Purchases 6 Purchased Gas Expense	832	-	74	90
7 Net Nat Gas Storage Trans	-	-	-	
8 Total Production	832	-	74	900
Underground Storage				
9 Operating Expenses	834	-	90	92
10 Depreciation/Amortization	439	-	32	47
11 Taxes 12 Total Underground Storage	283 1,556		(64)	21 1,61
	1,000			
Distribution 13 Operating Expenses	12,289	-	985	13,27
that are Depreciation/Amortization	9,121	-	860	9,98
15 Taxes	5,891	-	936	6,82
16 Total Distribution	27,301	-	2,781	30,08
17 Customer Accounting	6,192		494	6,68
18 Customer Service & Information	897	-	5	90
19 Sales Expenses	0	-	(0)	
Administrative & General				
20 Operating Expenses	13,549	-	1,218	14,76
21 Depreciation/Amortization 22 Regulatory Amortizations	5,688 1,079	-	926 (270)	6,61 80
23 Taxes	-	-	(2.5)	
24 Total Admin. & General	20,316	-	1,874	22,19
25 Total Gas Expense	57,094	-	5,286	62,38
26 OPERATING INCOME BEFORE FIT	31,662	-	(3,424)	28,23
FEDERAL INCOME TAX				
27 Current Accrual 28 Debt Interest	(2,970) (199)		3,320 (165)	35
29 Deferred FIT	12,388	-	(4,550)	7,83
30 Amort ITC	(20)			(2
31 NET OPERATING INCOME	\$ 22,463	\$ -	\$ (2,029)	\$ 20,43
RATE BASE				
PLANT IN SERVICE	25.720		(170)	25.5
32 Underground Storage 33 Distribution Plant	\$ 25,720 367,767		(178) 43,856	25,54 411,62
that are General Plant	77,291		12,485	89,77
35 Total Plant in Service	470,778		56,163	526,94
ACCUMULATED DEPRECIATION/AMORT				
36 Underground Storage	(9,906)		(1,146)	(11,05
37 Distribution Plant 38 General Plant	(121,747)		(16,458) (3,439)	(138,20 (24,30
38 General Plant 39 Total Accumulated Depreciation/Amortization	(20,862) (152,515)	-	(21,043)	(173,55
40 NET PLANT	318,263		35,120	353,38
41 DEFERRED TAXES	(66,127)		(14,070)	(80,19
42 Net Plant After DFIT	252,136	-	21,051	273,18
43 GAS INVENTORY 44 GAIN ON SALE OF BUILDING	15,143	-	(2,403)	12,74
44 GAIN ON SALE OF BUILDING 45 OTHER	(509)		24	(48
46 WORKING CAPITAL	12,625	10	58	12,68
47 TOTAL RATE BASE	\$ 279,395	s -	\$ 18,730	\$ 298,12
48 RATE OF RETURN				6,85
that & REVENUE REQUIREMENT	-3,334		5,478	2,1

## AVISTA UTILITIES Comparison of Revenue Requirement Adjustments

TWELVE MONTHS ENDED SEPTEMBER 30, 2015 (000's OF DOLLARS)

Internation			FILED ( Washingt		Revenue Requirement		o Forma gton Gas	Revenue Requirement	Revenue Requirement	Difference
1,00   Per Results Report   \$14,549   \$259,389   \$497   7075   \$0	Item	Description	0							Difference
1.01   DeFerred FIT Rate Base   \$0   \$50   \$5   \$0   \$0   \$0   \$1   \$1   \$0   \$1   \$1		•	200000							0
Deferred Debits and Credits							F			
Actual										
Actual										
2.01   Eliminate B & O Taxes   (\$9)	1.03	working Capital	\$20	\$2,020	303	. 20	2,020	303	200	U
2.02   Restate Property Tax   5122   50   -197   228   0   -368   3-68   -171   -203   Uncollectible Expense   520   50   -328   203   0   -328   -328   -302   -302   -204   Regulatory Expense   58   50   -13   8   0   -13   -		Actual	14,577	262,267	8,806	14,577	262,267	8,806	7,369	0
2.02   Restate Property Tax   5122   50   -197   228   0   -368   3-68   -171   -203   Uncollectible Expense   520   50   -328   203   0   -328   -328   -302   -302   -204   Regulatory Expense   58   50   -13   8   0   -13   -	2.01	Eliminata B & O Tayras	(02)	\$0	15	(0)	0	15	15	0
2.03   Uncollectible Expense   \$203   \$0   .328   203   0   .328   .328   .328   .204   Regulatory Expense   \$8   \$50   .13   .3   8   .0   .13   .13   .0   .205   Injuries and Dumnges   \$(\$150)   \$50   .242   \$(150)   \$0   .242   .242   .0   .0   .206   TIT / PIT Expense   \$223   \$0   .360   .360   .360   .0   .0   .0   .0   .0   .0   .0										
2.04   Regulatory Expense   \$8   \$0   -13   \$8   0   -13										
2.05   Injuries and Damages   (\$150)   S0   242   (150)   0   242   242   0   0   0   0   0   0   0   0   0		-					_			100
PT/ DFTT Expense		0 1								
2.07   Office Space Charges to Subs   \$6   \$0   .9   .9   6   0   .9   .9   .9   .0		2								
2.08   Restate Excise Taxes   \$3   \$0   .5   \$3   \$0   .5   \$5   \$0   \$0   \$0   \$0   \$0   \$0   \$		30 A C C C C C C C C C C C C C C C C C C					-			
2.09   Net Gains/Losses										
2.10   Weather Normalization / Gas Cost Adjust   \$1,154   \$90   -1862   1,154   \$0   0   0   0   0   0   0   0   0							107			
2.11   Eliminate Adder Schedules										
2.12 Misc Restating Adjustments										
2.13   Restating Incentive Adjustment   \$318   \$0   -139   \$85   0   -137   -137   2   2   14   Restating Incentive Adjustment   \$318   \$0   -513   (87)   0   140   140   140   653   150   151   150   1										
2.14   Restating Incentive Adjustment   \$318   \$0   -513   (87)   0   140   140   653     2.15   Project Compass Deferral   \$978   \$0   -1578   978   0   -1578   0     1st that are affected by the revised numbers are shaded in green.							•			
2.15   Project Compass Deferral   \$978   \$0   -1578   978   \$0   -1578   978   \$0   -1578   \$-1578   \$0   \$-1578   \$1578   \$0   \$-1578   \$1578   \$0   \$-1578   \$1578   \$0   \$-1578   \$1578   \$0   \$-1578   \$1578   \$0   \$-1578   \$1578   \$0   \$-1578   \$1578   \$0   \$-1578   \$1578   \$0   \$1578   \$1578   \$0   \$1578   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$							100			
Restated Total   S17,668   \$262,267   \$3,820   \$17,368   \$262,267   \$4,304   \$2,867   \$484										
Pro Forma Adjustments    Since   Sinc				\$0	-1578	978	0	-1578	-1578	0
Pro Forma Adjustments  3.00 Pro Forma Labor Non-Exec (\$419) \$0 675 (419) 0 675 675 0  3.01 Pro Forma Labor Sexec \$8 \$0 -14 8 0 -14 1 4.4 0  3.02 Pro Forma Employee Benefits (\$224) \$0 361 (259) 0 418 418 418 57  3.03 Pro Forma Pipeline Safety Labor (\$68) \$0 109 0 0 0 0 0 0 0 0  3.04 Pro Forma Pipeline Safety Labor (\$127) \$0 205 (150) 0 0 241 241 241 36  3.05 Pro Forma Revenue Normalization \$8,002 \$0 -12907 8,002 0 -12907 -12907 0  3.06 Pro Forma Revenue Normalization (\$1,680) \$0 247 (153) 0 247 247 247 0  3.07 Pro Forma Regulary Amortization (\$1,680) \$0 247 (153) 0 247 247 0  3.08 Pro Forma Capital Add Dec 2015 AMA (\$314) \$6,106 1258 (305) 9,640 1679 1626 421  3.09 Pro Forma Capital Add Ore 2015 AMA (\$314) \$6,106 1258 (305) 9,640 1679 1626 421  3.09 Pro Forma O&M Offsets \$36 \$0 0 -59 22 0 0 -36 36 36  2.30 Pro Forma Capital Add More Sexe \$36 \$0 5 59 22 0 0 3-6 36 23   Attrition Cross Check Capital Add 2016 AMA (\$946) \$1,383 1696 0 0 0 0 0 0 0 0 -174  4.01 Cross Check Capital Add 2017 AMA (\$1,000) \$8,956 2717 0 0 0 0 0 0 0 2717  4.02 Cross Check Capital Add 2017 AMA (\$1,000) \$8,956 2717 0 0 0 0 0 0 0 0 2717  4.04 Cross Check Capital Add 2017 AMA (\$1,000) \$8,956 2717 0 0 0 0 0 0 0 0 2717  4.05 Cross Check Capital Add 2017 AMA (\$1,000) \$8,956 2717 0 0 0 0 0 0 0 0 2717  4.06 Cross Check Information Tech/Serv Exp (\$298) \$0 481 0 0 0 0 0 0 0 0 2717  4.07 Reconcile 2017 Cross Check Information Tech/Serv Exp (\$298) \$0 481 0 0 0 0 0 0 0 0 273  4.07 Reconcile 2017 Cross Check Nottrition \$659 (\$7,520) -1987 0 0 0 0 0 0 0 0 273  4.07 Reconcile 2017 Cross Check Intrition Allowance	its that	are affected by the revised numbers are shaded in	green.							(4)
3.00   Pro Forma Labor Non-Exec   (\$419)   \$0   675   (419)   0   675   675   0     3.01   Pro Forma Labor Exec   \$8   \$0   -14   8   0   -14   -14   0     3.02   Pro Forma Emlpoyee Benefits   (\$524)   \$0   361   (259)   0   418   418   418   57     3.03   Pro Forma Pipeline Safety Labor   (\$68)   \$0   109   0   0   0   0   0   0     3.04   Pro Forma Property Tax   (\$127)   \$0   205   (150)   0   241   241   36     3.05   Pro Forma Revenue Normalization   \$8,002   \$0   -12907   8,002   0   -12907   -12907   -12907     3.06   Pro Forma Revenue Normalization   \$8,002   \$0   -12907   8,002   0   -12907   -12907   -12907   0     3.07   Pro Forma Regulatory Amortization   (\$1,680)   \$0   247   (153)   0   247   247   0     3.08   Pro Forma Capital Add Dec 2015 AMA   (\$141)   \$6,106   1258   (305)   9,640   1679   1626   421     3.09   Pro Forma 2016 Limited Capital Adds   (\$129)   \$18,120   2440   28   7,488   878   837   -1562     3.10   Pro Forma O&M Offsets   \$36   \$0   -59   22   0   -36   -36   -36   23    Attrition Cross Cheek Adjustments		Restated Total	\$17,668	\$262,267	\$3,820	\$17,368	\$262,267	\$4,304	\$2,867	\$484
3.00   Pro Forma Labor Non-Exec   (\$419)   \$0   675   (419)   0   675   675   0     3.01   Pro Forma Labor Exec   \$8   \$0   -14   8   0   -14   -14   0     3.02   Pro Forma Emlpoyee Benefits   (\$524)   \$0   361   (259)   0   418   418   418   57     3.03   Pro Forma Pipeline Safety Labor   (\$68)   \$0   109   0   0   0   0   0   0     3.04   Pro Forma Property Tax   (\$127)   \$0   205   (150)   0   241   241   36     3.05   Pro Forma Revenue Normalization   \$8,002   \$0   -12907   8,002   0   -12907   -12907   -12907     3.06   Pro Forma Revenue Normalization   \$8,002   \$0   -12907   8,002   0   -12907   -12907   -12907   0     3.07   Pro Forma Regulatory Amortization   (\$1,680)   \$0   247   (153)   0   247   247   0     3.08   Pro Forma Capital Add Dec 2015 AMA   (\$141)   \$6,106   1258   (305)   9,640   1679   1626   421     3.09   Pro Forma 2016 Limited Capital Adds   (\$129)   \$18,120   2440   28   7,488   878   837   -1562     3.10   Pro Forma O&M Offsets   \$36   \$0   -59   22   0   -36   -36   -36   23    Attrition Cross Cheek Adjustments			*							
3.00   Pro Forma Labor Non-Exec   (\$419)   \$0   675   (419)   0   675   675   0     3.01   Pro Forma Labor Exec   \$8   \$0   -14   8   0   -14   -14   0     3.02   Pro Forma Emlpoyee Benefits   (\$524)   \$0   361   (259)   0   418   418   418   57     3.03   Pro Forma Pipeline Safety Labor   (\$68)   \$0   109   0   0   0   0   0   0     3.04   Pro Forma Property Tax   (\$127)   \$0   205   (150)   0   241   241   36     3.05   Pro Forma Revenue Normalization   \$8,002   \$0   -12907   8,002   0   -12907   -12907   -12907     3.06   Pro Forma Revenue Normalization   \$8,002   \$0   -12907   8,002   0   -12907   -12907   -12907   0     3.07   Pro Forma Regulatory Amortization   (\$1,680)   \$0   247   (153)   0   247   247   0     3.08   Pro Forma Capital Add Dec 2015 AMA   (\$141)   \$6,106   1258   (305)   9,640   1679   1626   421     3.09   Pro Forma 2016 Limited Capital Adds   (\$129)   \$18,120   2440   28   7,488   878   837   -1562     3.10   Pro Forma O&M Offsets   \$36   \$0   -59   22   0   -36   -36   -36   23    Attrition Cross Cheek Adjustments	Dro For	ma Adiustments								
3.01   Pro Forma Labor Exec   \$8   \$0   -14   8   0   -14   -14   -14   0     3.02   Pro Forma Employee Benefits   (\$224)   \$0   361   (259)   0   418   418   57     3.03   Pro Forma Pipeline Safety Labor   (\$68)   \$0   109   0   0   0   0   0   -109     3.04   Pro Forma Pipeline Safety Labor   (\$68)   \$0   109   0   0   0   0   0   -109     3.05   Pro Forma Revenue Normalization   \$8,002   \$0   -12907   8,002   0   -12907   -12907   0     3.05   Pro Forma Revenue Normalization   \$8,002   \$0   -12907   8,002   0   -12907   -12907   0     3.06   Pro Forma Regulatory Amortization   \$153)   \$0   247   (153)   0   247   247   0     3.07   Pro Forma Regulatory Amortization   \$1,680   \$0   2709   (1,680)   0   2709   2709   0     3.08   Pro Forma Capital Add Dec 2015 AMA   \$314   \$6,106   1258   (305)   9,640   1679   1626   421     3.09   Pro Forma O&M Offsets   \$36   \$0   -59   22   0   -36   -36   -36   23    Attrition Cross Check Adjustments   \$36   \$0   59   22   0   -36   -36   -36   23    Attrition Cross Check Labor Non-Exec   \$108   \$0   174   0   0   0   0   0   -174     4.01   Cross Check Capital Add 2016 AMA   \$946   \$1,383   1696   0   0   0   0   0   -1696     4.02   Cross Check Capital Add 2016 AMA   \$946   \$1,383   1696   0   0   0   0   0   -2717     4.03   Cross Check Labor Non-Exec   \$(\$108)   \$0   \$177   0   0   0   0   0   -2717     4.04   Cross Check Labor Non-Exec   \$(\$661)   \$9,003   2176   0   0   0   0   0   -2717     4.05   Cross Check Information Tech/Serv Exp   \$(\$298)   \$0   481   0   0   0   0   0   0   -2718     4.06   Cross Check Information Tech/Serv Exp   \$(\$298)   \$0   481   0   0   0   0   0   0   0   -273     4.07   Reconcile 2017 Cross Check tatrition   \$659   \$(\$7,520)   -1987   0   0   0   0   0   0   0   0   0     4.08   Staff's Proposed Attrition Allowance   \$20,065   \$298,315   \$4,397   \$20,434   \$298,125   \$3,774   \$2,143   \$623			(\$410)	20	675	(410)	0	675	675	0
3.02 Pro Forma Employee Benefits (\$224) \$0 361 (259) 0 418 418 57 3.03 Pro Forma Employee Benefits (\$68) \$0 109 0 0 0 0 0 0 -109 3.04 Pro Forma Pipeline Safety Labor (\$68) \$0 109 0 0 0 0 0 0 -109 3.04 Pro Forma Property Tax (\$127) \$0 205 (150) 0 241 241 36 3.05 Pro Forma Revenue Normalization \$8,002 \$0 -12907 8,002 0 -12907 -12907 0 3.06 Pro Forma Atmospheric Testing (\$153) \$0 247 (153) 0 247 247 0 3.07 Pro Forma Regulatory Amortization (\$1,680) \$0 2709 (1,680) 0 2709 2709 0 3.08 Pro Forma Capital Add Dec 2015 AMA (\$314) \$6,106 1258 (305) 9,640 1679 1626 421 3.09 Pro Forma 2016 Limited Capital Adds (\$129) \$18,120 2440 28 7,488 878 837 -1562 3.10 Pro Forma O&M Offsets \$36 \$0 -59 22 0 0 -36 -36 23  Attrition Cross Check Adjustments 4.00 Cross Check Capital Add 2016 AMA (\$946) \$1,383 1696 0 0 0 0 0 0 -174 4.01 Cross Check Capital Add 2016 AMA (\$946) \$1,383 1696 0 0 0 0 0 0 -1696 4.02 Cross Check Capital Add 2017 AMA (\$1,000) \$8,956 2717 0 0 0 0 0 0 -2717 4.03 Cross Check Valital Add 2017 AMA (\$1,000) \$8,956 2717 0 0 0 0 0 0 0 -2717 4.04 Cross Check Capital Add 2017 AMA (\$1,000) \$8,956 2717 0 0 0 0 0 0 0 0 -2717 4.05 Cross Check Labor Non-Exep (\$661) \$9,003 2176 0 0 0 0 0 0 -2717 4.06 Cross Check Labor										
3.03 Pro Forma Pipeline Safety Labor (\$68) \$0 109 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0										
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4.00         Cross Check Labor Non-Exec         (\$108)         \$0         174         0         0         0         0         -174           4.01         Cross Check Capital Add 2016 AMA         (\$946)         \$1,383         1696         0         0         0         0         -1696           4.02         Cross Check Capital Add 2017 AMA         (\$1,000)         \$8,956         2717         0         0         0         0         -2717           4.03         Cross Check 2017 AMI Capital & Expense         (\$661)         \$9,003         2176         0         0         0         0         -2176           4.04         Cross Check Insurance Expense         (\$661)         \$9,003         2176         0         0         0         0         -2176           4.05         Cross Check Insurance Expense         (\$14)         \$0         23         0         0         0         0         -23           4.06         Cross Check Insurance Expense         (\$168)         \$0         273         0         0         0         0         -273           4.07         Reconcile 2017 Cross Check to Attrition         \$659         (\$7,520)         -1987         0         0         0         0         1987<	3.10	Pro Forma O&M Offsets	\$36	\$0	-59	22	0	-36	-36	23
4.00         Cross Check Labor Non-Exec         (\$108)         \$0         174         0         0         0         0         -174           4.01         Cross Check Capital Add 2016 AMA         (\$946)         \$1,383         1696         0         0         0         0         -1696           4.02         Cross Check Capital Add 2017 AMA         (\$1,000)         \$8,956         2717         0         0         0         0         -2717           4.03         Cross Check 2017 AMI Capital & Expense         (\$661)         \$9,003         2176         0         0         0         0         -2176           4.04         Cross Check Insurance Expense         (\$661)         \$9,003         2176         0         0         0         0         -2176           4.05         Cross Check Insurance Expense         (\$14)         \$0         23         0         0         0         0         -23           4.06         Cross Check Insurance Expense         (\$168)         \$0         273         0         0         0         0         -273           4.07         Reconcile 2017 Cross Check to Attrition         \$659         (\$7,520)         -1987         0         0         0         0         1987<	A staiti a	n Cross Chools A divertments						×		
4.01       Cross Check Capital Add 2016 AMA       (\$946)       \$1,383       1696       0       0       0       0       -1696         4.02       Cross Check Capital Add 2017 AMA       (\$1,000)       \$8,956       2717       0       0       0       0       -2717         4.03       Cross Check Capital Add 2017 AMI Capital & Expense       (\$661)       \$9,003       2176       0       0       0       0       -2176         4.04       Cross Check Information Tech/Serv Exp       (\$298)       \$0       481       0       0       0       0       -481         4.05       Cross Check Information Tech/Serv Exp       (\$14)       \$0       23       0       0       0       0       -481         4.05       Cross Check Insurance Expense       (\$14)       \$0       23       0       0       0       0       0       -23         4.06       Cross Check Property Tax Exp       (\$168)       \$0       273       0       0       0       0       -273         4.07       Reconcile 2017 Cross Check to Attrition       \$659       (\$7,520)       -1987       0       0       0       0       1987         4.08       Staff's Proposed Attrition Allowance       (\$20,			(0100)	60	174	0	0		0	174
4.02       Cross Check Capital Add 2017 AMA       (\$1,000)       \$8,956       2717       0       0       0       0       -2717         4.03       Cross Check 2017 AMI Capital & Expense       (\$661)       \$9,003       2176       0       0       0       0       -2176         4.04       Cross Check Information Tech/Serv Exp       (\$298)       \$0       481       0       0       0       0       -481         4.05       Cross Check Information Tech/Serv Exp       (\$14)       \$0       23       0       0       0       0       -481         4.06       Cross Check Insurance Expense       (\$14)       \$0       23       0       0       0       0       0       -23         4.06       Cross Check Property Tax Exp       (\$168)       \$0       273       0       0       0       0       -273         4.07       Reconcile 2017 Cross Check to Attrition       \$659       (\$7,520)       -1987       0       0       0       0       1987         4.08       Staff's Proposed Attrition Allowance       (2,029)       18,730       5580       5478       5580         Pro Forma Total       \$20,065       \$298,315       \$4,397       \$20,434       \$298,125 </td <td></td>										
4.03       Cross Check 2017 AMI Capital & Expense       (\$661)       \$9,003       2176       0       0       0       0       -2176         4.04       Cross Check Information Tech/Serv Exp       (\$298)       \$0       481       0       0       0       0       -481         4.05       Cross Check Insurance Expense       (\$14)       \$0       23       0       0       0       0       0       -23         4.06       Cross Check Property Tax Exp       (\$168)       \$0       273       0       0       0       0       0       -273         4.07       Reconcile 2017 Cross Check to Attrition       \$659       (\$7,520)       -1987       0       0       0       0       0       1987         4.08       Staff's Proposed Attrition Allowance       (2,029)       18,730       5580       5478       5580         Pro Forma Total       \$20,065       \$298,315       \$4,397       \$20,434       \$298,125       \$3,774       \$2,143       (\$623)										
4.04         Cross Check Information Tech/Serv Exp         (\$298)         \$0         481         0         0         0         0         -481           4.05         Cross Check Insurance Expense         (\$14)         \$0         23         0         0         0         0         -23           4.06         Cross Check Property Tax Exp         (\$168)         \$0         273         0         0         0         0         -273           4.07         Reconcile 2017 Cross Check to Attrition         \$659         (\$7,520)         -1987         0         0         0         0         1987           4.08         Staff's Proposed Attrition Allowance         Pro Forma Total         \$29,065         \$298,315         \$4,397         \$20,434         \$298,125         \$3,774         \$2,143         (\$623)										
4.05       Cross Check Insurance Expense       (\$14)       \$0       23       0       0       0       0       0       -23         4.06       Cross Check Property Tax Exp       (\$168)       \$0       273       0       0       0       0       0       -273         4.07       Reconcile 2017 Cross Check to Attrition       \$659       (\$7,520)       -1987       0       0       0       0       0       1987         4.08       Staff's Proposed Attrition Allowance       (2,029)       18,730       5580       5478       5580         Pro Forma Total       \$20,065       \$298,315       \$4,397       \$20,434       \$298,125       \$3,774       \$2,143       (\$623)			,							
4.06       Cross Check Property Tax Exp       (\$168)       \$0       273       0       0       0       0       -273         4.07       Reconcile 2017 Cross Check to Attrition       \$659       (\$7,520)       -1987       0       0       0       0       0       1987         4.08       Staff's Proposed Attrition Allowance       (2,029)       18,730       5580       5478       5580         Pro Forma Total       \$20,065       \$298,315       \$4,397       \$20,434       \$298,125       \$3,774       \$2,143       (\$623)										
4.07 Reconcile 2017 Cross Check to Attrition     \$659     (\$7,520)     -1987     0     0     0     0     1987       4.08 Staff's Proposed Attrition Allowance     (2,029)     18,730     5580     5478     5580       Pro Forma Total     \$20,065     \$298,315     \$4,397     \$20,434     \$298,125     \$3,774     \$2,143     (\$623)									100	
4.08 Staff's Proposed Attrition Allowance         (2,029)         18,730         5580         5478         5580           Pro Forma Total         \$20,065         \$298,315         \$4,397         \$20,434         \$298,125         \$3,774         \$2,143         (\$623)						-	-			
Pro Forma Total \$20,065 \$298,315 \$4,397 \$20,434 \$298,125 \$3,774 \$2,143 (\$623)			\$659	(\$7,520)	-198/	_				
	4.08			-	***					
At Staff's ROR 20,434 298,125 \$2,143			\$20,065	\$298,315	\$4,397				\$2,143	(\$623)
		At Staff's ROR				20,434	298,125	\$2,143		

<sup>\*</sup>The revised numbers are shaded in  $\underline{\text{yellow}}$ . The amounts that are affected by the revised numbers are shaded in  $\underline{\text{green}}$ .

Avista Proposed	\$ 4,397
Difference	(623
ROR impact	(1,63
	2,143