

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-160228

DOCKET NO. UG-160229

EXHIBIT NO. ____ (JSS-5)

JENNIFER S. SMITH

REPRESENTING AVISTA CORPORATION

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS - PRO FORMA AND
CROSS CHECK STUDIES
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
(000'S OF DOLLARS)

Line No.	DESCRIPTION	2017				
		Actual Per Results Report	Total Adjustments	2017 Adjusted Total	Proposed Revenues & Related Exp	2017 Proposed Total
	<i>a</i>	<i>b</i>	<i>c</i>	<i>d</i>	<i>e</i>	<i>f</i>
REVENUES						
1	Total General Business	\$512,020	(\$17,876)	\$494,144	\$40,101	\$534,245
2	Interdepartmental Sales	920	-	920		920
3	Sales for Resale	84,664	(46,925)	37,739		37,739
4	Total Sales of Electricity	597,604	(64,801)	532,803	40,101	572,904
5	Other Revenue	76,513	(62,386)	14,127		14,127
6	Total Electric Revenue	674,117	(127,187)	546,930	40,101	587,031
EXPENSES						
Production and Transmission						
7	Operating Expenses	189,010	(52,905)	136,105		136,105
8	Purchased Power	115,031	(42,981)	72,050		72,050
9	Depreciation/Amortization	24,379	4,230	28,609		28,609
10	Regulatory Amortization	(1,445)	4,964	3,519		3,519
11	Taxes	13,890	1,246	15,136		15,136
12	Total Production & Transmission	340,865	(85,446)	255,419	-	255,419
Distribution						
13	Operating Expenses	22,961	1,939	24,900		24,900
14	Depreciation/Amortization	25,024	3,294	28,318		28,318
15	Regulatory Amortization	-	-	-		-
16	Taxes	45,055	(16,834)	28,221	1,544	29,765
17	Total Distribution	93,040	(11,601)	81,439	1,544	82,983
18	Customer Accounting	10,543	1,915	12,458	235	12,693
19	Customer Service & Information	19,433	(17,878)	1,555		1,555
20	Sales Expenses	-	0	0		0
Administrative & General						
21	Operating Expenses	49,315	97	49,412	80	49,492
22	Depreciation/Amortization	20,268	12,020	32,288		32,288
23	Taxes	-	-	-		-
24	Total Admin. & General	69,583	12,117	81,700	80	81,780
25	Total Electric Expenses	533,464	(100,893)	432,571	1,859	434,430
26	OPERATING INCOME BEFORE FIT	140,653	(26,294)	114,359	38,242	152,601
FEDERAL INCOME TAX						
27	Current Accrual	(7,654)	(8,793)	(16,447)	13,385	(3,062)
28	Debt Interest	-	(1,590)	(1,590)		(1,590)
29	Deferred Income Taxes	46,391	(1,603)	44,788		44,788
30	Amortized Investment Tax Credit	(127)	(71)	(198)		(198)
31	NET OPERATING INCOME	\$102,043	(\$14,236)	\$87,807	\$24,857	\$112,664
RATE BASE						
PLANT IN SERVICE						
32	Intangible	\$132,877	\$51,866	\$184,743		\$184,743
33	Production	762,834	155,572	918,406		918,406
34	Transmission	390,240	60,236	450,476		450,476
35	Distribution	880,960	127,171	1,008,131		1,008,131
36	General	207,659	41,901	249,560		249,560
37	Total Plant in Service	2,374,570	436,746	2,811,316	-	2,811,316
ACCUMULATED DEPRECIATION						
38	Intangible	(23,450)	(18,974)	(42,424)		(42,424)
39	Production	(334,622)	(36,816)	(\$371,438)		(371,438)
40	Transmission	(126,839)	(12,561)	(139,400)		(139,400)
41	Distribution	(268,267)	(52,137)	(320,404)		(320,404)
42	General	(70,794)	(14,862)	(85,656)		(85,656)
43	Total Accumulated Depreciation	(823,972)	(135,349)	(959,321)	-	(959,321)
44	NET PLANT BEFORE DFIT	1,550,598	301,397	1,851,995	-	1,851,995
45	DEFERRED TAXES	(294,027)	(98,953)	(392,980)		(392,980)
46	NET PLANT AFTER DFIT	1,256,571	202,444	1,459,015	-	1,459,015
47	DEFERRED DEBITS AND CREDITS	8,204	(49,013)	(40,809)		(40,809)
48	WORKING CAPITAL	44,420	4,352	48,772		48,772
50	TOTAL RATE BASE	\$1,309,195	\$157,783	\$1,466,978	\$0	\$1,466,978
51	RATE OF RETURN	7.79%		5.99%		7.68%

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS - PRO FORMA AND
CROSS CHECK STUDIES
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
(000'S OF DOLLARS)

Line No.	DESCRIPTION	2018 (6 Months)					
		WITH PRESENT RATES			WITH 2018 PROPOSED RATES		
		2017 Pro Forma Total	2018 Total Adjustments	2018 Adjusted Total	2017 Proposed Revenues & Related Exp	2018 Proposed Revenues & Related Exp	2018 (6 months) Proposed Total
<i>a</i>	<i>b</i>	<i>c</i>	<i>d</i>	<i>e</i>	<i>f</i>	<i>g</i>	
REVENUES							
1	Total General Business	\$494,144	\$0	\$494,144	\$40,101	\$10,485	\$544,730
2	Interdepartmental Sales	920	-	920	-	-	920
3	Sales for Resale	37,739	(93)	37,646	-	-	37,646
4	Total Sales of Electricity	532,803	(93)	532,710	40,101	10,485	583,296
5	Other Revenue	14,127	(194)	13,933	-	-	13,933
6	Total Electric Revenue	546,930	(287)	546,643	40,101	10,485	597,229
EXPENSES							
Production and Transmission							
7	Operating Expenses	136,105	1,899	138,004	-	-	138,004
8	Purchased Power	72,050	1,092	73,142	-	-	73,142
9	Depreciation/Amortization	28,609	645	29,254	-	-	29,254
10	Regulatory Amortization	3,519	-	3,519	-	-	3,519
11	Taxes	15,136	-	15,136	-	-	15,136
12	Total Production & Transmission	255,419	3,636	259,055	-	-	259,055
Distribution							
13	Operating Expenses	24,900	(1,167)	23,733	-	-	23,733
14	Depreciation/Amortization	28,318	1,325	29,643	-	-	29,643
15	Regulatory Amortization	-	-	-	-	-	-
16	Taxes	28,221	-	28,221	1,544	404	30,169
17	Total Distribution	81,439	158	81,597	1,544	404	83,545
18	Customer Accounting	12,458	87	12,545	235	61	12,841
19	Customer Service & Information	1,555	8	1,563	-	-	1,563
20	Sales Expenses	0	-	0	-	-	0
Administrative & General							
21	Operating Expenses	49,412	(1,945)	47,467	80	21	47,568
22	Depreciation/Amortization	32,288	5,731	38,019	-	-	38,019
23	Taxes	-	-	-	-	-	-
24	Total Admin. & General	81,700	3,786	85,486	80	21	85,587
25	Total Electric Expenses	432,571	7,675	440,246	1,859	486	442,591
26	OPERATING INCOME BEFORE FIT	114,359	(7,962)	106,397	38,242	9,999	154,638
FEDERAL INCOME TAX							
27	Current Accrual	(16,447)	(2,787)	(19,234)	13,385	3,500	(2,349)
28	Debt Interest	(1,590)	(200)	(1,790)	-	-	(1,790)
29	Deferred Income Taxes	44,788	-	44,788	-	-	44,788
30	Amortized Investment Tax Credit	(198)	-	(198)	-	-	(198)
31	NET OPERATING INCOME	\$87,807	(\$4,975)	\$82,831	\$24,857	\$6,499	\$114,187
RATE BASE							
PLANT IN SERVICE							
32	Intangible	\$184,743	\$17,952	\$202,695	-	-	\$202,695
33	Production	918,406	19,286	937,692	-	-	937,692
34	Transmission	450,476	14,038	464,514	-	-	464,514
35	Distribution	1,008,131	33,248	1,041,379	-	-	1,041,379
36	General	249,560	6,590	256,150	-	-	256,150
37	Total Plant in Service	2,811,316	91,114	2,902,430	-	-	2,902,430
ACCUMULATED DEPRECIATION							
38	Intangible	(42,424)	(14,476)	(56,899)	-	-	(56,899)
39	Production	(371,438)	(12,297)	(383,735)	-	-	(383,735)
40	Transmission	(139,400)	(3,852)	(143,252)	-	-	(143,252)
41	Distribution	(320,404)	(19,682)	(340,086)	-	-	(340,086)
42	General	(85,656)	(4,643)	(90,299)	-	-	(90,299)
43	Total Accumulated Depreciation	(959,321)	(54,950)	(1,014,271)	-	-	(1,014,271)
44	NET PLANT BEFORE DFIT	1,851,995	36,164	1,888,159	-	-	1,888,159
45	DEFERRED TAXES	(392,980)	(23,430)	(416,410)	-	-	(416,410)
46	NET PLANT AFTER DFIT	1,459,015	12,734	1,471,749	-	-	1,471,749
47	DEFERRED DEBITS AND CREDITS	(40,809)	7,109	(33,700)	-	-	(33,700)
48	WORKING CAPITAL	48,772	-	48,772	-	-	48,772
50	TOTAL RATE BASE	\$1,466,978	\$19,843	\$1,486,821	\$0	\$0	1,486,821
51	RATE OF RETURN	5.99%		5.57%			7.68%

AVISTA UTILITIES
CALCULATION OF GENERAL REVENUE REQUIREMENT
WASHINGTON ELECTRIC
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
PRO FORMA & CROSS CHECK STUDY

Line No.	Description	2017	2018 (6 Months)	Incremental
		(000's of Dollars)	(000's of Dollars)	Jan-Jun 2018 (000's of Dollars)
1	Pro Forma Rate Base	\$ 1,466,978	\$ 1,486,821	
2	Proposed Rate of Return	7.68%	7.68%	
3	Net Operating Income Requirement	\$112,664	\$114,188	
4	Pro Forma Net Operating Income	\$87,807	82,831	
5	Net Operating Income Deficiency	\$24,857	\$31,356	\$6,499
6	Conversion Factor	0.619864	0.619864	0.619864
7	Revenue Requirement	(1) \$40,101	\$50,586	\$10,485
8	Total General Business Revenues	\$495,064		\$535,165
9	Percentage Revenue Increase	8.10%		3.90%
10	Total <u>Billed</u> General Business Revenues	\$505,346		
11	Percentage Revenue Increase	7.94%		
<u>Historical Pro Forma Study & Attrition Adjustments</u>				
12	Pro Forma Study Rate Base		\$ 1,413,243	
13	Pro Forma Study Net income		\$ 98,083	
14	Pro Forma Study Revenue Requirement		\$ 16,866	Pro Forma
15	Proposed Revenue Requirement 2017	(1)	\$40,101	2017 Attrition
16	2017 Attrition Allowance		\$23,235	2017 Attrition Allowance
17	2018 Incremental Attrition Allowance (6 months)	(1)	\$10,485	Jun-Jul 2018 Attrition Allowance

(1) The Company is not requesting a higher increase than its original filing of \$38.6 million for 2017 and \$10.3 million for January to June 2018 (6 months).

**AVISTA UTILITIES
PROPOSED COST OF CAPITAL
WASHINGTON ELECTRIC**

Proposed Capital Structure*

Component	Capital Structure	Cost	Weighted Cost
Total Debt	51.5%	5.59%	2.88%
Common	48.5%	9.90%	4.80%
Total	<u>100.00%</u>		<u>7.68%</u>

* Based on 2017 estimated capital structure and cost of debt.

UPDATED 08/2016

**AVISTA UTILITIES
REVENUE CONVERSION FACTOR
WASHINGTON ELECTRIC
TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

Line No.	Description	Factor
1	Revenues	1.000000
	Expense:	
2	Uncollectibles	0.005855
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038507
6	Total Expense	<u>0.046363</u>
7	Net Operating Income Before FIT	0.953637
8	Federal Income Tax @ 35%	<u>0.333773</u>
9	REVENUE CONVERSION FACTOR	<u><u>0.619864</u></u>

(Per Order No. 6; UE-120436, dated 6/20/2012 - "hard" CF rounded to 6 digits)

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA AND
 CROSS CHECK STUDIES
 TWELVE MONTHS ENDED SEPTEMBER 30, 2015
 (000'S OF DOLLARS)

RESTATEMENT ADJUSTMENTS

Line No.	DESCRIPTION	Results of Operations	Deferred FIT Rate Base	Deferred Debits and Credits	Working Capital	Plant Held For Future Use	Eliminate B & O Taxes	Restate Property Tax	Uncollect. Expense
	Adjustment Number Worksheet Reference	1.00 E-ROO	1.01 E-DFIT	1.02 E-DDC	1.03 E-WC	1.04 E-PHF	2.01 E-EBO	2.02 E-RPT	2.03 E-UE
REVENUES									
1	Total General Business	\$512,020	\$0	\$0	\$0	\$0	(\$18,110)	\$0	\$0
2	Interdepartmental Sales	920	-	-	-	-	-	-	-
3	Sales for Resale	84,664	-	-	-	-	-	-	-
4	Total Sales of Electricity	597,604	-	-	-	-	(18,110)	-	-
5	Other Revenue	76,513	-	-	-	-	(14)	-	-
6	Total Electric Revenue	674,117	-	-	-	-	(18,124)	-	-
EXPENSES									
Production and Transmission									
7	Operating Expenses	189,010	-	(363)	-	-	-	-	-
8	Purchased Power	115,031	-	-	-	-	-	-	-
9	Depreciation/Amortization	24,379	-	-	-	-	-	-	-
10	Regulatory Amortization	(1,445)	-	(1,360)	-	-	-	-	-
11	Taxes	13,890	-	-	-	-	-	(454)	-
12	Total Production & Transmission	340,865	-	(1,723)	-	-	-	(454)	-
Distribution									
13	Operating Expenses	22,961	-	-	-	-	-	-	-
14	Depreciation/Amortization	25,024	-	-	-	-	-	-	-
15	Regulatory Amortization	0	-	-	-	-	-	-	-
16	Taxes	45,055	-	-	-	-	(18,028)	121	-
17	Total Distribution	93,040	-	-	-	-	(18,028)	121	-
18	Customer Accounting	10,543	-	3	-	-	-	-	1,054
19	Customer Service & Information	19,433	-	-	-	-	-	-	-
20	Sales Expenses	0	-	-	-	-	-	-	-
Administrative & General									
21	Operating Expenses	49,315	-	-	-	-	-	-	-
22	Depreciation/Amortization	20,268	-	-	-	-	-	-	-
23	Taxes	0	-	-	-	-	-	-	-
24	Total Admin. & General	69,583	-	-	-	-	-	-	-
25	Total Electric Expenses	533,464	-	(1,720)	-	-	(18,028)	(333)	1,054
26	OPERATING INCOME BEFORE FIT	140,653	-	1,720	-	-	(96)	333	(1,054)
FEDERAL INCOME TAX									
27	Current Accrual	(7,654)	-	602	-	-	(34)	117	(369)
28	Debt Interest	0	66	64	(44)	(46)	-	-	-
29	Deferred Income Taxes	46,391	-	-	-	-	-	-	-
30	Amortized ITC - Noxon	(127)	-	-	-	-	-	-	-
31	NET OPERATING INCOME	\$102,043	(\$66)	\$1,054	\$44	\$46	(\$62)	\$216	(\$685)
RATE BASE									
PLANT IN SERVICE									
32	Intangible	\$132,877	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Production	762,834	-	-	-	2,293	-	-	-
34	Transmission	390,240	-	-	-	-	-	-	-
35	Distribution	880,960	-	-	-	2,276	-	-	-
36	General	207,659	-	-	-	-	-	-	-
37	Total Plant in Service	2,374,570	-	-	-	4,569	-	-	-
ACCUMULATED DEPRECIATION/AMORT									
38	Intangible	(23,450)	-	-	-	-	-	-	-
39	Production	(334,622)	-	-	-	-	-	-	-
40	Transmission	(126,839)	-	-	-	-	-	-	-
41	Distribution	(268,267)	-	-	-	-	-	-	-
42	General	(70,794)	-	-	-	-	-	-	-
43	Total Accumulated Depreciation	(823,972)	-	-	-	-	-	-	-
44	NET PLANT	1,550,598	-	-	-	4,569	-	-	-
45	DEFERRED TAXES	(294,027)	(6,556)	-	-	-	-	-	-
46	Net Plant After DFIT	1,256,571	(6,556)	-	-	4,569	-	-	-
47	DEFERRED DEBITS AND CREDITS & OTHER	8,204	-	(6,302)	-	-	-	-	-
48	WORKING CAPITAL	44,420	-	-	4,352	-	-	-	-
49	TOTAL RATE BASE	1,309,195	(\$6,556)	(\$6,302)	\$4,352	\$4,569	\$0	\$0	\$0
50	RATE OF RETURN	7.79%							
51	REVENUE REQUIREMENT	(2,415)	(706)	(2,482)	468	492	101	(349)	1,105

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA AND
 CROSS CHECK STUDIES
 TWELVE MONTHS ENDED SEPTEMBER 30, 2015
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Regulatory Expense	Injuries and Damages	FIT/DFIT/ ITC/PTC Expense	Office Space Charges to Non-Utility	Restate Excise Taxes	Net Gains / Losses	Weather Normalization	Eliminate Adder Schedules
	Adjustment Number	2.04	2.05	2.06	2.07	2.08	2.09	2.10	2.11
	Workpaper Reference	E-RE	E-ID	E-FIT	E-OSC	E-RET	E-NGL	E-WN	E-EAS
REVENUES									
1	Total General Business	\$0	\$0	\$0	\$0	\$0	\$0	\$3,108	(\$10,581)
2	Interdepartmental Sales	-	-	-	-	-	-	-	-
3	Sales for Resale	-	-	-	-	-	-	-	-
4	Total Sales of Electricity	-	-	-	-	-	-	3,108	(10,581)
5	Other Revenue	-	-	-	-	-	-	-	-
6	Total Electric Revenue	-	-	-	-	-	-	3,108	(10,581)
EXPENSES									
Production and Transmission									
7	Operating Expenses	-	-	-	-	-	-	-	(206)
8	Purchased Power	-	-	-	-	-	-	-	-
9	Depreciation/Amortization	0	-	-	-	-	-	-	-
10	Regulatory Amortization	-	-	-	-	-	-	-	8,029
11	Taxes	-	-	-	-	-	-	-	-
12	Total Production & Transmission	-	-	-	-	-	-	-	7,823
Distribution									
13	Operating Expenses	-	-	-	-	-	-	-	-
14	Depreciation/Amortization	-	-	-	-	-	(90)	-	-
15	Regulatory Amortization	-	-	-	-	-	-	-	-
16	Taxes	-	-	-	-	111	-	120	(407)
17	Total Distribution	-	-	-	-	111	(90)	120	(407)
18	Customer Accounting	-	-	-	-	-	-	18	(62)
19	Customer Service & Information	-	-	-	-	-	-	-	(17,914)
20	Sales Expenses	-	-	-	-	-	-	-	-
Administrative & General									
21	Operating Expenses	18	181	-	(33)	-	-	6	(21)
22	Depreciation/Amortization	-	-	-	-	-	-	-	-
23	Taxes	-	-	-	-	-	-	-	-
24	Total Admin. & General	18	181	-	(33)	-	-	6	(21)
25	Total Electric Expenses	18	181	-	(33)	111	(90)	144	(10,581)
26	OPERATING INCOME BEFORE FIT	(18)	(181)	-	33	(111)	90	2,964	-
FEDERAL INCOME TAX									
27	Current Accrual	(6)	(63)	(566)	12	(39)	32	1,037	-
28	Debt Interest	-	-	-	-	-	-	-	-
29	Deferred Income Taxes	-	-	-	-	-	-	-	-
30	Amortized ITC - Noxon	-	-	-	-	-	-	-	-
31	NET OPERATING INCOME	(\$12)	(\$118)	\$566	\$21	(\$72)	\$59	\$1,927	\$0
RATE BASE									
PLANT IN SERVICE									
32	Intangible	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Production	-	-	-	-	-	-	-	-
34	Transmission	-	-	-	-	-	-	-	-
35	Distribution	-	-	-	-	-	-	-	-
36	General	-	-	-	-	-	-	-	-
37	Total Plant in Service	-	-	-	-	-	-	-	-
ACCUMULATED DEPRECIATION/AMORT									
38	Intangible	-	-	-	-	-	-	-	-
39	Production	-	-	-	-	-	-	-	-
40	Transmission	-	-	-	-	-	-	-	-
41	Distribution	-	-	-	-	-	-	-	-
42	General	-	-	-	-	-	-	-	-
43	Total Accumulated Depreciation	-	-	-	-	-	-	-	-
44	NET PLANT	-	-	-	-	-	-	-	-
45	DEFERRED TAXES	-	-	-	-	-	-	-	-
46	Net Plant After DFIT	-	-	-	-	-	-	-	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-	-	-	-	-	-	-	-
48	WORKING CAPITAL	-	-	-	-	-	-	-	-
49	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	RATE OF RETURN								
51	REVENUE REQUIREMENT	19	190	(913)	(35)	116	(94)	(3,108)	-

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS - PRO FORMA AND
CROSS CHECK STUDIES
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Misc. Restating Non-Util / Non-Recurring Expenses	Eliminate WA Power Cost Defer	Nez Perce Settlement Adjustment	Restate Debt Interest	Restate Incentive Expenses	Restated TOTAL
	Adjustment Number Workpaper Reference	2.12 E-MR	2.13 E-EWPC	2.14 E-NPS	2.15 E-RDI	2.16 E-RI	R-Ttl
REVENUES							
1	Total General Business	\$0	\$12,886	\$0	\$0	\$0	\$499,323
2	Interdepartmental Sales	-	-	-	-	-	920
3	Sales for Resale	-	-	-	-	-	84,664
4	Total Sales of Electricity	-	12,886	-	-	-	584,907
5	Other Revenue	-	-	-	-	-	76,499
6	Total Electric Revenue	-	12,886	-	-	-	661,406
EXPENSES							
Production and Transmission							
7	Operating Expenses	(1)	4,557	(9)	-	247	193,235
8	Purchased Power	-	-	-	-	-	115,031
9	Depreciation/Amortization	-	-	-	-	-	24,379
10	Regulatory Amortization	-	-	-	-	-	5,224
11	Taxes	-	-	-	-	-	13,436
12	Total Production & Transmission	(1)	4,557	(9)	-	247	351,305
Distribution							
13	Operating Expenses	(1)	-	-	-	171	23,131
14	Depreciation/Amortization	-	-	-	-	-	24,934
15	Regulatory Amortization	-	-	-	-	-	-
16	Taxes	-	496	-	-	-	27,468
17	Total Distribution	(1)	496	-	-	171	75,533
18	Customer Accounting	-	75	-	-	84	11,715
19	Customer Service & Information	-	-	-	-	8	1,527
20	Sales Expenses	-	-	-	-	-	-
Administrative & General							
21	Operating Expenses	(816)	26	-	-	231	48,907
22	Depreciation/Amortization	-	-	-	-	-	20,268
23	Taxes	-	-	-	-	-	-
24	Total Admin. & General	(816)	26	-	-	231	69,175
25	Total Electric Expenses	(818)	5,154	(9)	-	741	509,255
26	OPERATING INCOME BEFORE FIT	818	7,732	9	-	(741)	152,151
FEDERAL INCOME TAX							
27	Current Accrual	286	4,301	3	(619)	(259)	(3,220)
28	Debt Interest	-	-	-	-	-	40
29	Deferred Income Taxes	-	(1,603)	-	-	-	44,788
30	Amortized ITC - Noxon	-	-	-	-	-	(127)
31	NET OPERATING INCOME	\$532	\$5,034	\$6	619	(\$482)	110,670
RATE BASE							
PLANT IN SERVICE							
32	Intangible	\$0	\$0	\$0	\$0	\$0	\$132,877
33	Production	-	-	-	-	-	765,127
34	Transmission	-	-	-	-	-	390,240
35	Distribution	-	-	-	-	-	883,236
36	General	-	-	-	-	-	207,659
37	Total Plant in Service	-	-	-	-	-	2,379,139
ACCUMULATED DEPRECIATION/AMORT							
38	Intangible	-	-	-	-	-	(23,450)
39	Production	-	-	-	-	-	(334,622)
40	Transmission	-	-	-	-	-	(126,839)
41	Distribution	-	-	-	-	-	(268,267)
42	General	-	-	-	-	-	(70,794)
43	Total Accumulated Depreciation	-	-	-	-	-	(823,972)
44	NET PLANT	-	-	-	-	-	1,555,167
45	DEFERRED TAXES	-	-	-	-	-	(300,583)
46	Net Plant After DFIT	-	-	-	-	-	1,254,584
47	DEFERRED DEBITS AND CREDITS & OTHER	-	-	-	-	-	1,902
48	WORKING CAPITAL	-	-	-	-	-	48,772
49	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$1,305,258
50	RATE OF RETURN						(1)
51	REVENUE REQUIREMENT	(858)	(8,121)	(9)	(999)	777	(16,820)

(1) The Restated TOTAL column does not represent 9/30/2015 Test Period results of operation on a normalized basis. There are differences between certain restating adjustments included in the normalized commission basis reports (CBRs) versus those included here. Examples include removal of CBR Power Supply Adjustment, and inclusion of pro forma debt interest, restated deferred debits and credits and

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA AND
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PRO FORMA ADJUSTMENTS

Line No.	DESCRIPTION	Pro Forma Power Supply	Pro Forma Transmission Rev/Exp	Pro Forma Labor Non-Exec	Pro Forma Labor Exec	Pro Forma Employee Benefits	Pro Forma Regulatory Amortization Adj	Pro Forma Property Tax
	Adjustment Number	3.00	3.01	3.02	3.03	3.04	3.05	3.06
	Workpaper Reference	E-PPS	E-PTR	E-PLN	E-PLE	E-PEB	E-PRA	E-PPT
REVENUES								
1	Total General Business	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Interdepartmental Sales	-	-	-	-	-	-	-
3	Sales for Resale	(46,925)	-	-	-	-	-	-
4	Total Sales of Electricity	(46,925)	-	-	-	-	-	-
5	Other Revenue	(63,839)	(415)	-	-	-	-	-
6	Total Electric Revenue	(110,764)	(415)	-	-	-	-	-
EXPENSES								
Production and Transmission								
7	Operating Expenses	(60,631)	153	696	(31)	1,349	-	-
8	Purchased Power	(42,981)	-	-	-	-	-	-
9	Depreciation/Amortization	-	-	-	-	-	-	-
10	Regulatory Amortization	-	-	-	-	-	(1,705)	-
11	Taxes	-	-	-	-	-	-	829
12	Total Production & Transmission	(103,612)	153	696	(31)	1,349	(1,705)	829
Distribution								
13	Operating Expenses	-	-	509	-	908	-	-
14	Depreciation/Amortization	-	-	-	-	-	-	-
15	Regulatory Amortization	-	-	-	-	-	-	-
16	Taxes	-	-	-	-	-	-	407
17	Total Distribution	-	-	509	-	908	-	407
18	Customer Accounting	-	-	230	-	383	-	-
19	Customer Service & Information	-	-	21	-	-	-	-
20	Sales Expenses	-	-	0	-	-	-	-
Administrative & General								
21	Operating Expenses	-	-	619	85	1,051	-	-
22	Depreciation/Amortization	-	-	-	-	-	-	-
23	Taxes	-	-	-	-	-	-	-
24	Total Admin. & General	-	-	619	85	1,051	-	-
25	Total Electric Expenses	(103,612)	153	2,075	54	3,691	(1,705)	1,236
26	OPERATING INCOME BEFORE FIT	(7,152)	(568)	(2,075)	(54)	(3,691)	1,705	(1,236)
FEDERAL INCOME TAX								
27	Current Accrual	(2,503)	(199)	(726)	(19)	(1,292)	597	(433)
28	Debt Interest	-	-	-	-	-	-	-
29	Deferred Income Taxes	-	-	-	-	-	-	-
30	Amortized ITC - Noxon	-	-	-	-	-	-	-
31	NET OPERATING INCOME	(\$4,649)	(\$369)	(\$1,349)	(\$35)	(\$2,399)	\$1,108	(\$803)
RATE BASE								
PLANT IN SERVICE								
32	Intangible	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Production	-	-	-	-	-	-	-
34	Transmission	-	-	-	-	-	-	-
35	Distribution	-	-	-	-	-	-	-
36	General	-	-	-	-	-	-	-
37	Total Plant in Service	-	-	-	-	-	-	-
ACCUMULATED DEPRECIATION/AMORT								
38	Intangible	-	-	-	-	-	-	-
39	Production	-	-	-	-	-	-	-
40	Transmission	-	-	-	-	-	-	-
41	Distribution	-	-	-	-	-	-	-
42	General	-	-	-	-	-	-	-
43	Total Accumulated Depreciation	-	-	-	-	-	-	-
44	NET PLANT	-	-	-	-	-	-	-
45	DEFERRED TAXES	-	-	-	-	-	-	-
46	Net Plant After DFIT	-	-	-	-	-	-	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-	-	-	-	-	-	-
48	WORKING CAPITAL	-	-	-	-	-	-	-
49	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	RATE OF RETURN	-	-	-	-	-	-	-
51	REVENUE REQUIREMENT	7,500	596	2,176	57	3,870	(1,788)	1,296

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA AND
 CROSS CHECK STUDIES
 TWELVE MONTHS ENDED SEPTEMBER 30, 2015
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Pro Forma Meter Deferral & Amortization	Pro Forma Revenue Normalization	Pro Forma Capital Add Dec 2015 AMA	Pro Forma Capital-Incremental Dec 2015 AMA	Pro Forma 2016 Limited Capital Adds	Pro Forma O&M Offsets	PF Major Maint Normalize CS2/Colstrip	Pro Forma Sub-Total
		3.07	3.08	3.09	3.09I	3.10	3.11	3.12	PF-Ttl
		E-PMD	E-PREV	E-PCAP15	E-PCAP15	E-PCAP16	E-POFF	E-PMM	
	Adjustment Number								
	Workpaper Reference								
	REVENUES								
1	Total General Business	\$0	(\$5,179)	\$0	\$0	\$0	\$0	\$0	\$494,144
2	Interdepartmental Sales	-	-	-	-	-	-	-	920
3	Sales for Resale	-	-	-	-	-	-	-	37,739
4	Total Sales of Electricity	-	(5,179)	-	-	-	-	-	532,803
5	Other Revenue	-	1,882	-	-	-	-	-	14,127
6	Total Electric Revenue	-	(3,297)	-	-	-	-	-	546,930
	EXPENSES								
	Production and Transmission								
7	Operating Expenses	-	-	-	-	-	-	822	135,593
8	Purchased Power	-	-	-	-	-	-	-	72,050
9	Depreciation/Amortization	-	-	174	372	1,011	-	-	25,936
10	Regulatory Amortization	-	-	-	-	-	-	-	3,519
11	Taxes	-	-	-	-	-	-	-	14,265
12	Total Production & Transmission	-	-	174	372	1,011	-	822	251,363
	Distribution								
13	Operating Expenses	-	-	-	-	-	-	-	24,548
14	Depreciation/Amortization	-	-	142	288	-	-	-	25,364
15	Regulatory Amortization	-	-	-	-	-	-	-	-
16	Taxes	-	(199)	-	-	-	-	-	27,676
17	Total Distribution	-	(199)	142	288	-	-	-	77,588
18	Customer Accounting	-	(30)	-	-	-	-	-	12,298
19	Customer Service & Information	-	-	-	-	-	-	-	1,548
20	Sales Expenses	-	-	-	-	-	-	-	0
	Administrative & General								
21	Operating Expenses	-	(10)	-	-	-	(204)	-	50,448
22	Depreciation/Amortization	-	-	1,598	(343)	1,051	-	-	22,574
23	Taxes	-	-	-	-	-	-	-	-
24	Total Admin. & General	-	(10)	1,598	(343)	1,051	(204)	-	73,022
25	Total Electric Expenses	-	(239)	1,914	317	2,062	(204)	822	415,819
26	OPERATING INCOME BEFORE FIT	-	(3,058)	(1,914)	(317)	(2,062)	204	(822)	131,111
	FEDERAL INCOME TAX								
27	Current Accrual	-	(1,070)	(670)	(111)	(722)	71	(288)	(10,584)
28	Debt Interest	-	-	(185)	(33)	(871)	-	-	(1,049)
29	Deferred Income Taxes	-	-	-	-	-	-	-	44,788
30	Amortized ITC - Noxon	-	-	-	-	-	-	-	(127)
31	NET OPERATING INCOME	-	(1,988)	(\$1,060)	(\$173)	(\$470)	133	(534)	98,083
	RATE BASE								
	PLANT IN SERVICE								
32	Intangible	\$0	\$0	\$17,298	(\$5,205)	\$10,815	\$0	\$0	\$155,785
33	Production	-	-	4,012	12,596	85,001	-	-	866,736
34	Transmission	-	-	5,019	6,441	8,360	-	-	410,060
35	Distribution	-	-	13,449	643	-	-	-	897,328
36	General	-	-	(2,945)	8,011	2,174	-	-	214,899
37	Total Plant in Service	-	-	36,833	22,486	106,350	-	-	2,544,808
	ACCUMULATED DEPRECIATION/AMORT								
38	Intangible	-	-	(1,396)	(100)	(2,219)	-	-	(27,165)
39	Production	-	-	(2,322)	(5,955)	(1,706)	-	-	(\$344,605)
40	Transmission	-	-	(584)	(2,513)	(178)	-	-	(130,114)
41	Distribution	-	-	(5,477)	166	-	-	-	(273,578)
42	General	-	-	2,234	(4,485)	(92)	-	-	(73,137)
43	Total Accumulated Depreciation	-	-	(7,545)	(12,887)	(4,195)	-	-	(848,599)
44	NET PLANT	-	-	29,288	9,599	102,155	-	-	1,696,209
45	DEFERRED TAXES	-	-	(10,981)	(6,297)	(15,779)	-	-	(333,640)
46	Net Plant After DFIT	-	-	18,307	3,302	86,376	-	-	1,362,569
47	DEFERRED DEBITS AND CREDITS & OTHER	-	-	-	-	-	-	-	1,902
48	WORKING CAPITAL	-	-	-	-	-	-	-	48,772
49	TOTAL RATE BASE	\$0	\$0	18,307	3,302	86,376	\$0	\$0	1,413,243
50	RATE OF RETURN								
51	REVENUE REQUIREMENT	-	3,207	3,978	688	11,459	(214)	862	16,866

AVISTA UTILITIES **2017 CROSS CHECK ADJUSTMENTS**
 WASHINGTON ELECTRIC RESULTS - PRO FORMA AND
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 TWELVE MONTHS ENDED SEPTEMBER 30, 2015
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Cross Check Capital Add 2016 AMA (Inc) 4.00	Cross Check Capital Add 2017 AMA 4.01	Cross Check Labor Non-Exec 4.02	Cross Check 2017 AMI Capital & Expense 4.03	Cross Check Information Tech/Serv Exp 4.04	Cross Check Property Tax 4.05	Cross Check Insurance Expense 4.06
		E-CCAP16	E-CCAP17	E-CLN	E-CM	E-CIS	E-CPT	E-CI
	Adjustment Number	4.00	4.01	4.02	4.03	4.04	4.05	4.06
	Workpaper Reference	E-CCAP16	E-CCAP17	E-CLN	E-CM	E-CIS	E-CPT	E-CI
	REVENUES							
1	Total General Business	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Interdepartmental Sales	-	-	-	-	-	-	-
3	Sales for Resale	-	-	-	-	-	-	-
4	Total Sales of Electricity	-	-	-	-	-	-	-
5	Other Revenue	-	-	-	-	-	-	-
6	Total Electric Revenue	-	-	-	-	-	-	-
	EXPENSES							
	Production and Transmission							
7	Operating Expenses	-	-	214	-	-	-	-
8	Purchased Power	-	-	-	-	-	-	-
9	Depreciation/Amortization	756	1,917	-	-	-	-	-
10	Regulatory Amortization	-	-	-	-	-	-	-
11	Taxes	-	-	-	-	-	871	-
12	Total Production & Transmission	756	1,917	214	-	-	871	-
	Distribution							
13	Operating Expenses	-	-	151	-	-	-	-
14	Depreciation/Amortization	1,596	1,182	-	176	-	-	-
15	Regulatory Amortization	-	-	-	-	-	-	-
16	Taxes	-	-	-	-	-	545	-
17	Total Distribution	1,596	1,182	151	176	-	545	-
18	Customer Accounting	-	-	75	-	-	-	-
19	Customer Service & Information	-	-	7	-	-	-	-
20	Sales Expenses	-	-	-	-	-	-	-
	Administrative & General							
21	Operating Expenses	-	-	202	-	1,866	-	76
22	Depreciation/Amortization	1,711	5,467	-	2,536	-	-	-
23	Taxes	-	-	-	-	-	-	-
24	Total Admin. & General	1,711	5,467	202	2,536	1,866	-	76
25	Total Electric Expenses	4,063	8,566	649	2,712	1,866	1,416	76
26	OPERATING INCOME BEFORE FIT	(4,063)	(8,566)	(649)	(2,712)	(1,866)	(1,416)	(76)
	FEDERAL INCOME TAX							
27	Current Accrual	(1,422)	(2,998)	(227)	(949)	(653)	(496)	(27)
28	Debt Interest	(188)	(696)	-	(89)	-	-	-
29	Deferred Income Taxes	-	-	-	-	-	-	-
30	Amortized ITC - Noxon	(27)	(44)	-	-	-	-	-
31	NET OPERATING INCOME	(2,426)	(4,828)	(422)	(1,674)	(\$1,213)	(\$920)	(\$49)
	RATE BASE							
	PLANT IN SERVICE							
32	Intangible	\$2,310	\$21,757	\$0	\$4,891	\$0	\$0	\$0
33	Production	(20,153)	71,823	-	-	-	-	-
34	Transmission	17,245	23,171	-	-	-	-	-
35	Distribution	67,690	40,475	-	2,638	-	-	-
36	General	19,236	9,321	-	6,104	-	-	-
37	Total Plant in Service	86,328	166,547	-	13,633	-	-	-
	ACCUMULATED DEPRECIATION/AMORT							
38	Intangible	(3,487)	(11,228)	-	(544)	-	-	-
39	Production	(11,620)	(15,213)	-	-	-	-	-
40	Transmission	(4,516)	(4,770)	-	-	-	-	-
41	Distribution	(22,278)	(24,460)	-	(88)	-	-	-
42	General	(5,965)	(5,831)	-	(723)	-	-	-
43	Total Accumulated Depreciation	(47,865)	(61,502)	-	(1,355)	-	-	-
44	NET PLANT	38,463	105,045	-	12,278	-	-	-
45	DEFERRED TAXES	(19,837)	(36,017)	-	(3,486)	-	-	-
46	Net Plant After DFIT	18,626	69,028	-	8,792	-	-	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-	-	-	-	-	-	-
48	WORKING CAPITAL	-	-	-	-	-	-	-
49	TOTAL RATE BASE	\$18,626	\$69,028	\$0	\$8,792	\$0	\$0	\$0
50	RATE OF RETURN							
51	REVENUE REQUIREMENT	6,222	16,341	681	3,790	1,957	1,485	80

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA AND
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Line No.	DESCRIPTION	Cross Check Employee Benefits	2017 Cross Check Total	Reconcile 2017 Cross Check to Attrition	2017 FINAL Attrition Adjusted / Cross Check Total (2)
	Adjustment Number	4.07	17CC-Ttl	4.08	17AA/CC-Ttl
	Workpaper Reference	E-CEB		E-CREC	
	REVENUES				
1	Total General Business	\$0	\$494,144	\$0	\$494,144
2	Interdepartmental Sales	-	920	-	920
3	Sales for Resale	-	37,739	-	37,739
4	Total Sales of Electricity	-	532,803	-	532,803
5	Other Revenue	-	14,127	-	14,127
6	Total Electric Revenue	-	546,930	-	546,930
	EXPENSES				
	Production and Transmission				
7	Operating Expenses	298	136,105	-	136,105
8	Purchased Power	-	72,050	-	72,050
9	Depreciation/Amortization	-	28,609	-	28,609
10	Regulatory Amortization	-	3,519	-	3,519
11	Taxes	-	15,136	-	15,136
12	Total Production & Transmission	298	255,419	-	255,419
	Distribution				
13	Operating Expenses	201	24,900	-	24,900
14	Depreciation/Amortization	-	28,318	-	28,318
15	Regulatory Amortization	-	-	-	-
16	Taxes	-	28,221	-	28,221
17	Total Distribution	201	81,439	-	81,439
18	Customer Accounting	85	12,458	-	12,458
19	Customer Service & Information	-	1,555	-	1,555
20	Sales Expenses	-	0	-	0
	Administrative & General				
21	Operating Expenses	232	52,824	(3,413)	49,412
22	Depreciation/Amortization	-	32,288	-	32,288
23	Taxes	-	-	-	-
24	Total Admin. & General	232	85,112	(3,413)	81,700
25	Total Electric Expenses	816	435,983	(3,413)	432,571
26	OPERATING INCOME BEFORE FIT	(816)	110,947	3,413	114,359
	FEDERAL INCOME TAX				
27	Current Accrual	(286)	(17,641)	1,194	(16,447)
28	Debt Interest	-	(2,021)	431	(1,590)
29	Deferred Income Taxes	-	44,788	-	44,788
30	Amortized ITC - Noxon	-	(198)	-	(198)
31	NET OPERATING INCOME	(\$530)	86,019	1,788	87,807
	RATE BASE				
	PLANT IN SERVICE				
32	Intangible	\$0	\$184,743	\$0	\$184,743
33	Production	-	918,406	-	918,406
34	Transmission	-	450,476	-	450,476
35	Distribution	-	1,008,131	-	1,008,131
36	General	-	249,560	-	249,560
37	Total Plant in Service	-	2,811,316	-	2,811,316
	ACCUMULATED DEPRECIATION/AMORT				
38	Intangible	-	(42,424)	-	(42,424)
39	Production	-	(\$371,438)	-	(\$371,438)
40	Transmission	-	(139,400)	-	(139,400)
41	Distribution	-	(320,404)	-	(320,404)
42	General	-	(85,656)	-	(85,656)
43	Total Accumulated Depreciation	-	(959,321)	-	(959,321)
44	NET PLANT	-	1,851,995	-	1,851,995
45	DEFERRED TAXES	-	(392,980)	-	(392,980)
46	Net Plant After DFIT	-	1,459,015	-	1,459,015
47	DEFERRED DEBITS AND CREDITS & OTHER	-	1,902	(42,711)	(40,809)
48	WORKING CAPITAL	-	48,772	-	48,772
49	TOTAL RATE BASE	\$0	1,509,689	(\$42,711)	1,466,978
50	RATE OF RETURN				5.99%
51	REVENUE REQUIREMENT	856	48,277	(8,176)	40,101

Reconcile 2017 Cross Check to Attrition	
Attrition Rev. Req.	40,101
Pro forma Rev. Req. (after RB adj below)	43,677
	(3,576)
	0.65 (3,410)
	0.619864
Attrition Rate Base (grossed down)	1,466,978
Pro Forma/Cross Check Rate base	1,509,689
Reduction to Rate base - Other	(42,711)

2017 Attrition Adjustment Above Pro Forma Study
23,235

38,568 AMOUNT AS FILED
 (1,533) Dfference

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA AND
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 TWELVE MONTHS ENDED SEPTEMBER 30, 2015
 (000'S OF DOLLARS)

Step 2 Increase **2018 CROSS CHECK ADJUSTMENTS**
1/1/2018

(6 Months 2018: 1/1/2018-6/30/2018)

Line No.	DESCRIPTION	2017 FINAL	Cross Check	Cross Check	Cross Check	Cross Check	Cross Check
		Attrition Adjusted / Cross Check Total	Power Supply Adjustment	Transmission Rev/Exp Adj	Labor Non-Exec	Planned Capital Add 2018 AMA	2018 AMI Capital & Expense
	Adjustment Number Workpaper Reference	17AA/CC-Ttl	18.01	18.02	18.03	18.04	18.05
			E-CPS18	E-CTR18	E-CLN18	E-CCAP18	E-CPT18
REVENUES							
1	Total General Business	\$494,144	\$0	\$0	\$0	\$0	\$0
2	Interdepartmental Sales	920	-	-	-	-	-
3	Sales for Resale	37,739	(93)	-	-	-	-
4	Total Sales of Electricity	532,803	(93)	-	-	-	-
5	Other Revenue	14,127	-	(194)	-	-	-
6	Total Electric Revenue	546,930	(93)	(194)	-	-	-
EXPENSES							
Production and Transmission							
7	Operating Expenses	136,105	1,640	-	259	-	-
8	Purchased Power	72,050	1,092	-	-	-	-
9	Depreciation/Amortization	28,609	-	-	-	645	-
10	Regulatory Amortization	3,519	-	-	-	-	-
11	Taxes	15,136	-	-	-	-	-
12	Total Production & Transmission	255,419	2,732	-	259	645	-
Distribution							
13	Operating Expenses	24,900	-	-	188	-	(1,355)
14	Depreciation/Amortization	28,318	-	-	-	695	630
15	Regulatory Amortization	-	-	-	-	-	-
16	Taxes	28,221	-	-	-	-	-
17	Total Distribution	81,439	-	-	188	695	(725)
18	Customer Accounting	12,458	-	-	87	-	-
19	Customer Service & Information	1,555	-	-	8	-	-
20	Sales Expenses	0	-	-	-	-	-
Administrative & General							
21	Operating Expenses	49,412	-	-	234	-	-
22	Depreciation/Amortization	32,288	-	-	-	2,038	3,693
23	Taxes	-	-	-	-	-	-
24	Total Admin. & General	81,700	-	-	234	2,038	3,693
25	Total Electric Expenses	432,571	2,732	-	776	3,378	2,968
26	OPERATING INCOME BEFORE FIT	114,359	(2,825)	(194)	(776)	(3,378)	(2,968)
FEDERAL INCOME TAX							
27	Current Accrual	(16,447)	(989)	(68)	(272)	(1,182)	(1,039)
28	Debt Interest	(1,590)	-	-	-	25	(153)
29	Deferred Income Taxes	44,788	-	-	-	-	-
30	Amortized ITC - Noxon	(198)	-	-	-	-	-
31	NET OPERATING INCOME	87,807	(1,836)	(\$126)	(504)	(\$2,220)	(\$1,776)
RATE BASE							
PLANT IN SERVICE							
32	Intangible	\$184,743	\$0	\$0	\$0	\$8,689	\$9,263
33	Production	918,406	-	-	-	19,286	-
34	Transmission	450,476	-	-	-	14,038	-
35	Distribution	1,008,131	-	-	-	23,784	9,464
36	General	249,560	-	-	-	(293)	6,883
37	Total Plant in Service	2,811,316	-	-	-	65,504	25,610
ACCUMULATED DEPRECIATION/AMORT							
38	Intangible	(42,424)	-	-	-	(11,442)	(3,034)
39	Production	(371,438)	-	-	-	(12,297)	-
40	Transmission	(139,400)	-	-	-	(3,852)	-
41	Distribution	(320,404)	-	-	-	(19,030)	(652)
42	General	(85,656)	-	-	-	(2,196)	(2,447)
43	Total Accumulated Depreciation	(959,321)	-	-	-	(48,817)	(6,133)
44	NET PLANT	1,851,995	-	-	-	16,687	19,477
45	DEFERRED TAXES	(392,980)	-	-	-	(19,136)	(4,294)
46	Net Plant After DFIT	1,459,015	-	-	-	(2,449)	15,183
47	DEFERRED DEBITS AND CREDITS & OTHER	(40,809)	-	-	-	-	-
48	WORKING CAPITAL	48,772	-	-	-	-	-
49	TOTAL RATE BASE	1,466,978	\$0	\$0	\$0	(\$2,449)	\$15,183
50	RATE OF RETURN	5.99%					
51	REVENUE REQUIREMENT	40,101	2,962	203	814	3,279	4,747

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA AND
 CROSS CHECK STUDIES
 TWELVE MONTHS ENDED SEPTEMBER 30, 2015
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Cross Check Insurance Expense	Cross Check Information Tech/Serv Exp	2018 Cross Check Total	Reconcile 2018 Cross Check to Attrition	2018 FINAL	INCREMENTAL	
						Attrition Adjusted / Cross Check Total	Attrition Adjusted / Cross Check Total	
	Adjustment Number Worksheet Reference	18.06 E-CI18	18.07 E-CIS18	18CC-Ttl	18.08 E-CREC18	18AA/CC-Ttl	18AA/CC-Ttl	
REVENUES								
1	Total General Business	\$0	\$0	\$494,144	\$0	\$494,144	\$0	
2	Interdepartmental Sales	-	-	920	-	920	-	
3	Sales for Resale	-	-	37,646	-	37,646	(93)	
4	Total Sales of Electricity	-	-	532,710	-	532,710	(93)	
5	Other Revenue	-	-	13,933	-	13,933	(194)	
6	Total Electric Revenue	-	-	546,643	-	546,643	(287)	
EXPENSES								
Production and Transmission								
7	Operating Expenses	-	-	138,004	-	138,004	1,899	
8	Purchased Power	-	-	73,142	-	73,142	1,092	
9	Depreciation/Amortization	-	-	29,254	-	29,254	645	
10	Regulatory Amortization	-	-	3,519	-	3,519	-	
11	Taxes	-	-	15,136	-	15,136	-	
12	Total Production & Transmission	-	-	259,055	-	259,055	3,636	
Distribution								
13	Operating Expenses	-	-	23,733	-	23,733	(1,167)	
14	Depreciation/Amortization	-	-	29,643	-	29,643	1,325	
15	Regulatory Amortization	-	-	-	-	-	-	
16	Taxes	-	-	28,221	-	28,221	-	
17	Total Distribution	-	-	81,597	-	81,597	158	
18	Customer Accounting	-	-	12,545	-	12,545	87	
19	Customer Service & Information	-	-	1,563	-	1,563	8	
20	Sales Expenses	-	-	0	-	0	-	
Administrative & General								
21	Operating Expenses	66	393	50,105	(2,638)	47,467	(1,945)	
22	Depreciation/Amortization	-	-	38,019	-	38,019	5,731	
23	Taxes	-	-	-	-	-	-	
24	Total Admin. & General	66	393	88,124	(2,638)	85,486	3,786	
25	Total Electric Expenses	66	393	442,884	(2,638)	440,246	7,675	
26	OPERATING INCOME BEFORE FIT	(66)	(393)	103,759	2,638	106,397	(7,962)	
FEDERAL INCOME TAX								
27	Current Accrual	(23)	(138)	(20,157)	923	(19,234)	(2,787)	
28	Debt Interest	-	-	(1,719)	(72)	(1,790)	(200)	
29	Deferred Income Taxes	-	-	44,788	-	44,788	-	
30	Amortized ITC - Naxon	-	-	(198)	-	(198)	-	
31	NET OPERATING INCOME	(\$43)	(\$255)	81,045	1,786	82,831	(4,975)	
RATE BASE								
PLANT IN SERVICE								
32	Intangible	\$0	\$0	\$202,695	\$0	\$202,695	\$17,952	
33	Production	-	-	937,692	-	937,692	19,286	
34	Transmission	-	-	464,514	-	464,514	14,038	
35	Distribution	-	-	1,041,379	-	1,041,379	33,248	
36	General	-	-	256,150	-	256,150	6,590	
37	Total Plant in Service	-	-	2,902,430	-	2,902,430	91,114	
ACCUMULATED DEPRECIATION/AMORT								
38	Intangible	-	-	(56,899)	-	(56,899)	(14,476)	
39	Production	-	-	(\$383,735)	-	(\$383,735)	(\$12,297)	
40	Transmission	-	-	(143,252)	-	(143,252)	(3,852)	
41	Distribution	-	-	(340,086)	-	(340,086)	(19,682)	
42	General	-	-	(90,299)	-	(90,299)	(4,643)	
43	Total Accumulated Depreciation	-	-	(1,014,271)	-	(1,014,271)	(54,950)	
44	NET PLANT	-	-	1,888,159	-	1,888,159	36,164	
45	DEFERRED TAXES	-	-	(416,410)	-	(416,410)	(23,430)	
46	Net Plant After DFIT	-	-	1,471,749	-	1,471,749	12,734	
47	DEFERRED DEBITS AND CREDITS & OTHER	-	-	(40,809)	7,109	(33,700)	7,109	
48	WORKING CAPITAL	-	-	48,772	-	48,772	-	
49	TOTAL RATE BASE	\$0	\$0	1,479,712	7,109	1,486,821	19,843	
50	RATE OF RETURN			5.48%		5.57%	(1)	Incremental 06.2018
51	REVENUE REQUIREMENT	69	412	52,587	(2,001)	50,586	10,485	Attrition Adjustment

(1) January to June 2018 Incremental Cross Check results in \$12.486 million prior to column (18.08) "Reconcile 2018 Cross Check to Attrition" (\$10,485 + \$2,001 = \$12,486).