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Exhibit No (JSS-5)	
BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION	
DOCKET NO. UE-150204	
DOCKET NO. UG-150205	
EXHIBIT NO(JSS-5)	
JENNIFER S. SMITH	
REPRESENTING AVISTA CORPORATION	

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS - PRO FORMA STUDY
CROSS CHECK

TWELVE MONTHS ENDED SEPTEMBER 30, 2014

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(000'S	G OF DOLLARS)	Actual Per	TH PRESENT RATI	ES	WITH PROPO Proposed	Pro Forma
Line		Results	Total	Pro Forma	Revenues &	Proposed
No.	DESCRIPTION	Report b	Adjustments	Total d	Related Exp	Total
	a	D	c	а	e	f
	REVENUES					
1	Total General Business	\$510,473	(\$11,414)	\$499,059	\$3,639	\$502,698
2	Interdepartmental Sales	923	-	923	. ,	923
3	Sales for Resale	95,856	(42,099)	53,757		53,757
4	Total Sales of Electricity	607,252	(53,513)	553,739	3,639	557,378
5	Other Revenue	76,386	(62,096)	14,290		14,290
6	Total Electric Revenue	683,638	(115,609)	568,029	3,639	571,668
	EXPENSES					
	Production and Transmission					
7	Operating Expenses	201,319	(54,572)	146,747		146,747
8	Purchased Power	128,389	(52,780)	75,609		75,609
9	Depreciation/Amortization	23,738	1,736	25,474		25,474
10	Regulatory Amortization	283	4,414	4,697		4,697
11	Taxes	13,798	1,952	15,750		15,750
12	Total Production & Transmission	367,527	(99,250)	268,277	-	268,277
	Division of					
12	Distribution	20.227	1 202	21.610		21.610
13	Operating Expenses	20,337	1,282	21,619		21,619
14	Depreciation/Amortization	23,480	2,665	26,145	140	26,145
15	Taxes	43,233	(16,040)	27,193	140	27,333
16	Total Distribution	87,050	(12,093)	74,957	140	75,097
17	Customer Accounting	10,571	1,824	12,395	20	12,415
18	Customer Service & Information	19,917	(18,421)	1,496		1,496
19	Sales Expenses	-	0	0		0
	Administrativa & Canaral					
20	Administrative & General	12 575	9.069	51.642	7	51.650
20 21	Operating Expenses	43,575 16,215	8,068 10,241	51,643	7	51,650 26,456
22	Depreciation/Amortization Taxes	10,213	10,241	26,456		20,430
23	Total Admin. & General	59,790	18,309	78,099	7	78,106
24	Total Electric Expenses	544,855	(109,631)	435,224	167	435,391
24	Total Electric Expenses	344,633	(102,031)	433,224	107	433,371
25	OPERATING INCOME BEFORE FIT	138,783	(5,978)	132,805	3,472	136,277
	FEDERAL INCOME TAX					
26	Current Accrual	28,537	(1,910)	26,627	1,216	27,843
27	Debt Interest	-	(1,242)	(1,242)		(1,242)
28	Deferred Income Taxes	7,383	910	8,293		8,293
29	Amortized Investment Tax Credit	(120)	(37)	(157)		(157)
30	NET OPERATING INCOME	\$102,983	(\$3,700)	\$99,283	\$2,256	\$101,539
	DATE DAGE					
	RATE BASE PLANT IN SERVICE					
21		\$100.205	\$62.072	\$162.267		\$162.267
31 32	Intangible Production	\$100,295 747,839	\$62,972 77,472	\$163,267 825,311		\$163,267 825,311
33	Transmission	370,703	45,065	415,768		415,768
34	Distribution	830,629	91,232	921,861		921,861
35	General	192,845	32,410	225,255		225,255
36	Total Plant in Service	2,242,311	309,151	2,551,462		2,551,462
50	ACCUMULATED DEPRECIATION	2,2-2,311	307,131	2,551,402		2,331,402
37	Intangible	(19,415)	(12,833)	(32,248)		(32,248)
38	Production	(324,667)	(27,926)	(\$352,593)		(352,593)
39	Transmission	(124,279)	(2,672)	(126,951)		(126,951)
40	Distribution	(248,229)	(45,033)	(293,262)		(293,262)
41	General	(63,732)	(14,242)	(77,974)		(77,974)
42	Total Accumulated Depreciation	(780,322)	(102,706)	(883,028)	_	(883,028)
43	NET PLANT BEFORE DFIT	1,461,989	206,445	1,668,434	_	1,668,434
44	DEFERRED TAXES	(238,376)	(76,486)	(314,862)		(314,862)
45	NET PLANT AFTER DFIT	1,223,613	129,959	1,353,572	-	1,353,572
46	DEFERRED DEBITS AND CREDITS	11,848	(18,304)	(6,456)		(6,456)
47	WORKING CAPITAL	25,039	20,703	45,742		45,742
48	TOTAL RATE BASE	\$1,260,500	\$132,358	\$1,392,858	\$0	\$1,392,858
49	RATE OF RETURN	8.17%		7.13%		7.29%

AVISTA UTILITIES CALCULATION OF GENERAL REVENUE REQUIREMENT WASHINGTON ELECTRIC TWELVE MONTHS ENDED SEPTEMBER 30, 2014 PRO FORMA CROSS CHECK STUDY

Line No.	Description	(000's of Dollars)
1	Pro Forma Rate Base	1,392,858
2	Proposed Rate of Return	7.29%
3	Net Operating Income Requirement	\$101,539
4	Pro Forma Net Operating Income	\$99,283
5	Net Operating Income Deficiency	\$2,256
6	Conversion Factor	0.62000
7	Revenue Requirement - 2016	\$3,639
8	Total General Business Revenues	\$499,982
9	Percentage Revenue Increase	0.73%

AVISTA UTILITIES Multiparty Settlement - COST OF CAPITAL WASHINGTON ELECTRIC

Component	Capital Structure	Cost	Weighted Cost
Сотронен	Structure	0.000	Cost
Total Debt	51.5%	5.20%	2.68%
Common	48.5%	9.50%	4.61%
Total	100.00%		7.29%

AVISTA UTILITIES REVENUE CONVERSION FACTOR WASHINGTON ELECTRIC TWELVE MONTHS ENDED SEPTEMBER 30, 2014

Line No.	Description	Factor
1	Revenues	1.000000
2	Expense: Uncollectibles	0.005631
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038516
6	Total Expense	0.046147
7	Net Operating Income Before FIT	0.953853
8	Federal Income Tax @ 35%	0.333849
9	REVENUE CONVERSION FACTOR	0.62000

WASHINGTON ELECTRIC RESULTS - PRO FORMA STUDY

CROSS CHECK

TWELVE MONTHS ENDED SEPTEMBER 30, 2014

(To Attrition Study) (000'S OF DOLLARS) Deferred Deferred Working Eliminate Restate Uncollect. Results of FIT Debits and Capital В & О Line Property Expense DESCRIPTION Operations Credits No. Rate Base Taxes Tax 1.03 2.03 Adjustment Number 2.02 1.00 1.01 1.02 2.01 E-ROO E-DFIT E-DDC E-WC E-EBO E-RPT E-UE Workpaper Reference REVENUES Total General Business \$510,473 \$0 \$0 \$0 (\$17,768) \$0 \$0 Interdepartmental Sales 923 Sales for Resale 95,856 4 Total Sales of Electricity 607,252 (17,768) Other Revenue 76,386 (13) Total Electric Revenue 683,638 (17,781) EXPENSES Production and Transmission Operating Expenses 201,319 306 8 Purchased Power 128,389 23,738 Depreciation/Amortization 10 Regulatory Amortization (1,360)283 13.798 (9) 11 Taxes (1,054) Total Production & Transmission 12 367,527 (9) Distribution 20,337 13 Operating Expenses 14 Depreciation/Amortization 23 480 (17.693)15 Taxes 43.233 384 16 Total Distribution 87,050 (17,693) 384 17 Customer Accounting 10.571 2 1,117 18 Customer Service & Information 19,917 19 Sales Expenses 0 Administrative & General 43,575 20 Operating Expenses 21 Depreciation/Amortization 16,215 22 Taxes 0 23 Total Admin. & General 59,790 1,117 24 Total Electric Expenses 544,855 (1,052)(17,693) 375 OPERATING INCOME BEFORE FIT 138,783 1,052 (88) (375) (1,117) FEDERAL INCOME TAX Current Accrual 28,537 368 (31) (131) (391) 27 Debt Interest 56 69 (194) Deferred Income Taxes 7,383 Amortized ITC - Noxon (120)30 NET OPERATING INCOME \$102,983 \$614 \$194 (\$57) (\$244) (\$726) (\$56) RATE BASE PLANT IN SERVICE \$100,295 31 Intangible \$0 \$0 \$0 \$0 \$0 \$0 32 Production 747,839 33 Transmission 370,703 34 Distribution 830,629 35 General 192,845 36 Total Plant in Service 2,242,311 ACCUMULATED DEPRECIATION/AMORT 37 (19.415)Intangible 38 Production (324,667) $(124\ 279)$ 39 Transmission 40 Distribution (248, 229)41 General (63,732) Total Accumulated Depreciation 42 (780, 322)43 NET PLANT 1,461,989 44 DEFERRED TAXES (238, 376)(6,009)45 Net Plant After DFIT 1,223,613 (6.009)DEFERRED DEBITS AND CREDITS & OTHER 46 11.848 (7.399)47 WORKING CAPITAL 25,039 20.703 48 TOTAL RATE BASE 1.260.500 (\$6,009) (\$7.399) \$20,703 \$0 \$0 \$0 RATE OF RETURN 8.17% 49 0 REVENUE REQUIREMENT (17,891) (616) (1,861) 2,121 92 393 1,171

WASHINGTON ELECTRIC RESULTS - PRO FORMA STUDY

Line No.	OF DOLLARS) DESCRIPTION	Regulatory Expense	Injuries and	FIT/DFIT/ ITC/PTC	Office Space	Restate	Net	Weather	Eliminate
1			Damages	Expense	Charges to Subsidiaries	Excise Taxes	Gains / Losses	Normalization	Adder Schedules
1	Adjustment Number	2.04	2.05	2.06	2.07	2.08	2.09	2.10	2.11
1	Workpaper Reference	E-RE	E-ID	E-FIT	E-OSC	E-RET	E-NGL	E-WN	E-EAS
1	DEVEN WIPS								
	REVENUES Total General Business	\$0	\$0	\$0	\$0	\$0	\$0	(\$7,056)	(\$10,713)
_	Interdepartmental Sales	-	φo -	φo -	-	-	-	- (ψ7,030)	(ψ10,713)
	Sales for Resale		=	-	=	=	-	-	-
	Total Sales of Electricity	-	-	-	-	-	-	(7,056)	(10,713)
	Other Revenue Total Electric Revenue		-	-	-	-	-	(7,056)	(10,713)
	EXPENSES								
	Production and Transmission								
7	Operating Expenses	-	-	-	-	-	-	-	249
8	Purchased Power	-	-	-	-	-	-	-	-
9 10	Depreciation/Amortization	0	-	-	-	-	-	-	8,012
11	Regulatory Amortization Taxes	-	-	-	-	-	-	-	0,012
	Total Production & Transmission	-	-	=	-	_	-	-	8,261
	Distribution								
13	Operating Expenses	-	_	_	_	_	_	_	_
14	Depreciation/Amortization	-	-	-	-	-	(90)	-	-
15	Taxes		-	-	-	(195)	-	(272)	(413)
16	Total Distribution	-	-	-	-	(195)	(90)	(272)	(413)
17	Customer Accounting	-	-	-	-	-	-	(40)	(60)
	Customer Service & Information	-	-	-	-	-	-	-	(18,480)
19	Sales Expenses	-	=	-	-	-	-	-	-
	Administrative & General								
20	Operating Expenses	(74)	241	-	(16)	=	-	(14)	(21)
21	Depreciation/Amortization	-	-	-	-	-	-	-	-
22 23	Taxes Total Admin. & General	(74)	241	-	(16)	-	-	(14)	(21)
24	Total Electric Expenses	(74)	241	-	(16)	(195)	(90)	(326)	(10,713)
25	OPERATING INCOME BEFORE FIT	74	(241)	-	16	195	90	(6,730)	-
	FEDERAL INCOME TAX								
	Current Accrual	26	(84)	231	6	68	32	(2,356)	-
27	Debt Interest	-	-		-	-	-	-	-
	Deferred Income Taxes	=	=	(8)	=	=	-	-	-
29	Amortized ITC - Noxon		=	(10)	-	-	-	-	-
30	NET OPERATING INCOME	\$48	(\$157)	(\$213)	\$10	\$127	\$59	(\$4,375)	\$0
	RATE BASE								
	PLANT IN SERVICE		**	40				**	***
31 32	Intangible Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Transmission	-	-	-	-	-	_	-	-
34	Distribution	-	-	-	-	-	-	-	-
35	General		=	-	=	=	-	-	-
	Total Plant in Service	=	-	-	-	-	-	-	-
37	ACCUMULATED DEPRECIATION/AMORT								
38	Intangible Production	-	-	-	-	-	-	-	-
39	Transmission	-	-	-	-	-	-	-	-
40	Distribution	-	-	-	-	-	-	-	-
41	General Total Assessment of December 1		-	-	-	-	-	-	-
	Total Accumulated Depreciation NET PLANT		<u> </u>	-	-	-		-	<u> </u>
	DEFERRED TAXES		-	-	-	-		-	
45	Net Plant After DFIT	-	-	-	-	=	-	-	-
46	DEFERRED DEBITS AND CREDITS & OTHER WORKING CAPITAL	-	-	-	-	-	-	-	-
	Oldmid Chilling							-	-
47 48	TOTAL RATE BASE RATE OF RETURN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

WASHINGTON ELECTRIC RESULTS - PRO FORMA STUDY

CROSS CHECK

TWELVE MONTHS ENDED SEPTEMBER 30, 2014

Line No.	DESCRIPTION	Misc. Restating Expenses	Eliminate WA Power Cost Defer	Nez Perce Settlement Adjustment	Restate Debt Interest	Restate Incentive Expenses	Regulatory Amortization Restating Adj.	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	2.17 E-CCM	R-Ttl
	REVENUES	2	2220	2112	2 101	2.11	2 002	
	Total General Business	\$0	\$7,762	\$0	\$0	\$0	\$0	\$482,69
	Interdepartmental Sales	- `		-	-	-	-	92
	Sales for Resale		7,762	-	-	-	-	95,85 579,47
	Total Sales of Electricity Other Revenue	-	7,762	-	-	-	-	76,37
	Total Electric Revenue	-	7,762	-	-	-	-	655,85
	EXPENSES							
7	Production and Transmission Operating Expenses	(4)	4,853	14	_	_	_	206,73
8	Purchased Power	(4)	4,655	-	_	-	-	128,38
9	Depreciation/Amortization	-	-	-	-	-	-	23,73
0	Regulatory Amortization	-	(61)	-	-	-	(2,468)	4,40
1	Taxes		4.702	14	-	-	- (2.150)	13,78
	Total Production & Transmission	(4)	4,792	14	-	-	(2,468)	377,05
3	Distribution Operating Expenses	(4)	-	=	-	-	-	20,33
4	Depreciation/Amortization	-	200	-	-	-	-	23,39
5 6	Taxes Total Distribution	(4)	299 299	-	-			25,34 69,06
U	Total Distribution	(4)	2))					02,00
7	Customer Accounting	-	34	-	-	-	-	11,62
	Customer Service & Information	(3)	-	-	-	-	-	1,43
9 :	Sales Expenses	=	-	-	-	-	-	
0	Administrative & General Operating Expenses	13	16			(1,121)		42,59
1	Depreciation/Amortization	-	-	-	_	(1,121)	-	16,21
2	Taxes		-	-	-	-	-	
	Total Admin. & General	13	16	=	=	(1,121)	-	58,81
4 '	Total Electric Expenses	2	5,141	14	-	(1,121)	(2,468)	517,99
25	OPERATING INCOME BEFORE FIT	(2)	2,621	(14)	-	1,121	2,468	137,85
	FEDERAL INCOME TAX	(1)		(5)	0.60	202	0.64	20.20
	Current Accrual Debt Interest	(1)		(5)	869	392	864	28,39 (6
	Deferred Income Taxes	- -	918	-	_	-	-	8,29
	Amortized ITC - Noxon		-	=	-	-	-	(13
30	NET OPERATING INCOME	(\$1)	\$1,703	(\$9)	(869)	\$729	\$1,604	101,36
	RATE BASE PLANT IN SERVICE							
31	Intangible	\$0	\$0	\$0	\$0	\$0	\$0	\$100,29
32	Production	-	-	-	-	-	-	747,83
3	Transmission	-	-	-	-	-	-	370,70
4	Distribution	-	-	-	-	-	-	830,62
5 6	General Total Plant in Service	-	<u>-</u>	-	-	-	-	192,84 2,242,31
	ACCUMULATED DEPRECIATION/AMORT							
7	Intangible	-	-	-	=	-	-	(19,41
8	Production	-	-	-	-	-	-	(324,60
9	Transmission Distribution	-	-	-	-	-	-	(124,27 (248,22
1	General	-	-	-	-	-	-	(63,7)
2 '	Total Accumulated Depreciation	-	-	-	-	-	-	(780,32
	NET PLANT	-	=	-	-	-	-	1,461,98
	DEFERRED TAXES	-	=	-	-	-	-	(244,38
5 6]	Net Plant After DFIT DEFERRED DEBITS AND CREDITS & OTHER	-	-	-	-	-	-	1,217,60 4,4
	WORKING CAPITAL		<u> </u>	- -	<u>-</u>		-	45,74
8	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0	\$1,267,79
9]	RATE OF RETURN							(1)

⁽¹⁾ The Restated TOTAL column does not represent 9/30/2014 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 proforma debt interest, restated deferred debits and credits and restated regulatory amortizations. Normalized CB results of operations at 09/30/2014 was 7.39% as shown on Exhibit No. _(EMA-2) page 5.

AVISTA UTILITIES

WASHINGTON ELECTRIC RESULTS - PRO FORMA STUDY
CROSS CHECK

TWELVE MONTHS ENDED SEPTEMBER 30, 2014
(000'S OF DOLLARS)

Power Supply: Settlement-Removes
CS2/Colstrip from Base PS/ Reduce
for \$1.528m agreed to / includes
corrections per Staff-DR 59 /
Updates P/T Ratio

Updated to reflect current Updated to reflect current

	S OF DOLLARS)	Updates P/T Ratio				information	information		(
Line		Pro Forma Power	Pro Forma Transmission	Pro Forma Labor	Pro Forma Labor	Pro Forma Employee	Pro Forma Insurance	Pro Forma Property	Pro Forma Information
No.	DESCRIPTION	Supply	Rev/Exp	Non-Exec	Exec	Benefits	Expense	Tax	Tech/Serv Exp
	Adjustment Number Workpaper Reference	3.00 E-PPS	3.01 E-PTR	3.02 E-PLN	3.03 E-PLE	3.04 E-PEB	3.05 E-PI	3.06 E-PPT	3.07 E-ISIT
	REVENUES								
1	Total General Business	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Interdepartmental Sales	-	-	-	-	-	-	-	-
3	Sales for Resale	(42,099)		-	-	-	-	-	
4 5	Total Sales of Electricity Other Revenue	(42,099) (62,430)	347	-	-	-	-	-	-
6	Total Electric Revenue	(104,529)	347	-	-		-	-	
	EXPENSES								
7	Production and Transmission	(64,382)	432	899	(26)	1,119			
8	Operating Expenses Purchased Power	(52,780)	432	099	(26)	1,119	-	-	-
9	Depreciation/Amortization	(32,780)	_	_	_	_	_	_	_
10	Regulatory Amortization							_	_
11	Taxes	-	_	-	-	-	-	1,961	-
12	Total Production & Transmission	(117,162)	432	899	(26)	1,119	-	1,961	-
	Distribution								
13	Operating Expenses	-	-	607	-	759	-	-	-
14	Depreciation/Amortization	-	-	-	-	-	-	1 220	-
15 16	Taxes Total Distribution		-	607	-	759		1,220 1,220	<u> </u>
17	Customer Accounting	-	-	302	-	377	-	-	-
18 19	Customer Service & Information Sales Expenses	-	-	28 0	-	34	-	-	-
17	Sales Expenses			Ü					
20	Administrative & General			2.014	246	007	172		1.670
20 21	Operating Expenses Depreciation/Amortization	-	-	2,014	246	907	172	-	1,679
22	Taxes			_			_		_
23	Total Admin. & General	_	_	2,014	246	907	172	-	1,679
24	Total Electric Expenses	(117,162)	432	3,850	220	3,196	172	3,181	1,679
25	OPERATING INCOME BEFORE FIT	12,633	(85)	(3,850)	(220)	(3,196)	(172)	(3,181)	(1,679)
	FEDERAL INCOME TAX								
26	Current Accrual	4,422	(30)	(1,348)	(77)	(1,119)	(60)	(1,113)	(588)
27	Debt Interest	-	-	-	-	-	-	-	-
28	Deferred Income Taxes	-	-	-	-	-	-	-	-
29	Amortized ITC - Noxon		-	-	-	-	-	-	<u>-</u>
30	NET OPERATING INCOME	\$8,211	(\$55)	(\$2,503)	(\$143)	(\$2,077)	(\$112)	(\$2,068)	(\$1,091)
	RATE BASE								
	PLANT IN SERVICE								
31	Intangible	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Production	-	-	-	-	-	-	-	-
33 34	Transmission Distribution	-	-	-	-	-	-	-	-
35	General	-	-	-	-	-	-	-	-
36	Total Plant in Service								
50	ACCUMULATED DEPRECIATION/AMORT								
37	Intangible	_	_	_	_	_	_	_	_
38	Production	-	-	-	-	_	-	-	_
39	Transmission	-	-	-	-	-	-	-	-
40	Distribution	-	-	-	-	-	-	-	-
41	General		-	-	-	-	-	-	
42	Total Accumulated Depreciation		-	-	-	-	-	-	-
43	NET PLANT	-	-	-	-	-	-	-	-
44	DEFERRED TAXES		-	-	-	-	-	-	<u> </u>
45	Net Plant After DFIT	-	-	-	-	-	-	-	-
46 47	DEFERRED DEBITS AND CREDITS & OTHER WORKING CAPITAL	-	-	-	-	-	-	-	-
48	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	RATE OF RETURN		70	70		70	70	40	
50	REVENUE REQUIREMENT	(13,244)	89	4,037	231	3,351	180	3,335	1,760

WASHINGTON ELECTRIC RESULTS - PRO FORMA STUDY

CROSS CHECK

TWELVE MONTHS ENDED SEPTEMBER 30, 2014

(000'S OF DOLLARS) To Attrition Study)

Includes Staff_DR_44 correction / Remove Proposed Deferred Items Includes revised P/T Ratio Updated to reflect Actual Dec. 2014 EOP

Integration	(000'S	OF DOLLARS)	To Attrition Study)		Proposed Deferred Items		Actual Dec. 2014 EOP	
			Pro Forma	Pro Forma	Pro Forma	Planned	Planned	Pro Forma
Application Number Application Applica		n To on The Control of the Control o						Sub-Total
March Clane Family Famil								
REVENUES 1 Total Cenceral Britaines 50 \$16,501 \$0 \$0 \$80 \$49900 \$25,500 \$30 \$49900 \$35,500 \$30 \$49900 \$35,500 \$30 \$49900 \$35,500 \$30 \$49900 \$35,500 \$30 \$30 \$49000 \$35,500 \$30 \$49000 \$35,500 \$30 \$30 \$49000 \$35,500 \$30 \$30 \$49000 \$35,500 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$		•						PF-Ttl
1 10 10 10 10 10 10 10		Workpaper Reference	E-LSD	E-PREV	E-PMM	E-CAP14	E-CAP14U	
Total Center Bissesses 50 \$16,36 30 30 50 \$4990 3 Sake for Record 16,36		DEVENITIES						
Section Sect			¢0	616261	60	¢o.	¢o.	¢400.050
Sales for Receive			\$0	\$16,361	20	\$0	\$0	
1 10 10 10 10 10 10 10			-	-	-	-	=	923
10 10 10 10 10 10 10 10				-	-	-	-	53,757
EXPENSES Production and Transmission	4	Total Sales of Electricity	-	16,361	-	-	-	553,739
EMPENSES Production and Timensiston Production	5	Other Revenue	-	-	-	-	-	14,290
Policy P	6	Total Electric Revenue	-	16,361	-	-	-	568,029
Policy P		TVPTV4T4						
1457 Pomerande Power								
8 Purchaed Power					0.50			
Popersistion Amountation 29				-	958	-	-	
10 Regulatory Amortization 291 - -			-	-	-	-	-	75,609
1 Takes		Depreciation/Amortization	-	-	-	791	(1,378)	23,151
Distribution	10	Regulatory Amortization	291	-	-			4,697
Distribution	11	Taxes	-	-	-	-	-	15,750
1	12	Total Production & Transmission	291	-	958	791	(1,378)	264,944
1								
Depreciation Amortization								
Taxes			-	=	Ē	=	=	21,699
1		Depreciation/Amortization	-	-	-	1,126	(665)	23,851
1.	15	Taxes	-	630	=	-	=	27,193
Sales Service & Information	16	Total Distribution	-	630	-	1,126	(665)	72,743
Sales Service & Information								
Sales Expenses	17	Customer Accounting	-	92	-	-	-	12,395
Administrative & General O Operating Expenses	18	Customer Service & Information	-	-	-	-	-	1,496
Operating Expenses 33	19	Sales Expenses	-	-	-	-	-	0
Operating Expenses 33								
Depreciation/Amortization		Administrative & General						
Depreciation/Amortization	20	Operating Expenses	_	33	_	_	-	47,650
Takes			_	-	_	2.888	(132)	18,971
Total Admin. & General		= -				_,	()	,
24 Total Electric Expenses 291 755 958 4,805 (2,175 418,1 25 OPERATING INCOME BEFORE FIT (291) 15,606 (958) (4,805) (2,175 149,8 26 Current Accrual (102) 5,462 (335) (1,682) 761 32,5 27 Debt Interest (329) 370 (1,682) 28 Deferred Income Taxes (329) 370 (1,682) 29 Amortized ITC - Noxon						2 000	(122)	66,621
Per								*
FEDERAL INCOME TAX 26 Current Accrual (102) 5,462 (335) (1,682) 761 32,5 27 Debt Interest (329) 370 (28 Deferred Income Taxes (329) 370 (29 Amortized ITC - Noxon	24	Total Electric Expenses	291	755	958	4,805	(2,175)	418,199
Current Accrual (102) 5.462 (335) (1.682) 761 32.5	25	OPERATING INCOME BEFORE FIT	(291)	15,606	(958)	(4,805)	2,175	149,830
Current Accrual (102) 5.462 (335) (1.682) 761 32.5		EEDED AL INCOME TAY						
Deb Interest - -			(100)	- 1/2	(005)	/1 /02:	ac.	22.504
Peferred Income Taxes			(102)	5,462	(335)			
Amortized ITC - Noxon Company			-	-	-	(329)	370	(27)
NET OPERATING INCOME (\$189) 10,144 (623) (\$2,794) \$1,044 109,14 109,	28	Deferred Income Taxes	-	-	-	-	-	8,293
RATE BASE PLANT IN SERVICE 31 Intangible \$0 \$0 \$0 \$0 \$9,188 \$2,948 \$106,5 32 Production	29	Amortized ITC - Noxon		-	-	-	-	(130)
RATE BASE PLANT IN SERVICE 31 Intangible \$0 \$0 \$0 \$0 \$9,188 \$2,948 \$106,5 32 Production - 21,114 (11,831) 757,1 33 Transmission 22,089 (2,579) 390,2 34 Distribution 22,089 (2,579) 390,2 35 General 91,899 (1,838) 200,1 36 Total Plant in Service 94,965 (22,559) 2,314,7 ACCUMULATED DEPRECIATION/AMORT 37 Intangible (3,411) 2,459 (20,3 38 Production (11,229) 5,870 (8330,0 40 Distribution (10,200) 5,55 (124,9 40 Distribution (1,200) 5,55 (124,9 40 Distribution (1,200) 5,55 (124,9 41 General (3,3968) 1,760 (65,9 42 Total Accumulated Depreciation (3,3968) 1,760 (65,9 43 NET PLANT (3,3968) 1,760 (65,9 44 DEFERRED TAXES (25,901) (27,178) (297,4 45 Net Plant After DFIT (5,5901) (27,178) (297,4 46 DEFERRED DEBITS AND CREDITS & OTHER 4,4 47 WORKING CAPITAL 4,4 48 TOTAL RATE BASE S0 S0 S0 S0 35,098 (39,469) 1,263,4 49 RATE OF RETURN	20	NET ODED ATING INCOME	(\$190)	10 144	(622)	(\$2.704)	\$1,044	100 108
PLANT IN SERVICE S0 S0 S0 S9,188 (\$2,948) \$106,55 \$104,50 \$106,50	30	NET OFERATING INCOME	(\$189)	10,144	(023)	(\$2,794)	31,044	105,100
Society		RATE BASE						
Production - - 21,114 (11,831) 757,1 757		PLANT IN SERVICE						
Production - - 21,114 (11,831) 757,1 757	31	Intangible	\$0	\$0	\$0	\$9,188	(\$2,948)	\$106,535
33 Transmission - - 22,089 (2,579) 390,2 34 Distribution - - 33,385 (3,363) 860,6 35 General - - 9,189 (1,838) 200,1 36 Total Plant in Service - - 94,965 (22,559) 2,314,7 ACCUMULATED DEPRECIATION/AMORT 37 Intangible - - (3,411) 2,459 (20,3 38 Production - - (11,229) 5,870 (8330,6 39 Transmission - - (11,260) 555 (124,9 40 Distribution - - (14,098) (376) (262,7 41 General - - (3,968) 1,760 (65,9 42 Total Accumulated Depreciation - - (33,966) 10,268 (884,0 43 NET PLANT - - (33,966) 10,268 (884,0 44 DEFERRED TAXES - - (25,901) (27,178) (297,4 5 Net Plant After DFIT - - (35,098 (39,469) 1,213,2 46 DEFERRED DEBITS AND CREDITS & OTHER - - (4,4 47 WORKING CAPITAL - - (4,5)			-	-	-			757,122
Distribution - 33,385 (3,363) 860,6			_	_	_			390,213
Company			-	_	_			860,651
Total Plant in Service 94,965 (22,559) 2,314,7			-	_	_			
ACCUMULATED DEPRECIATION/AMORT 37 Intangible					<u> </u>			2,314,717
1						74,703	(22,337)	2,017,717
38 Production - - - (11,229) 5,870 (\$330,0) 39 Transmission - - - (1,260) 555 (124,9) 40 Distribution - - - (14,098) (376) (262,7) 41 General - - - (3,968) 1,760 (65,9) 42 Total Accumulated Depreciation - - - (33,966) 10,268 804,0 43 NET PLANT - - - 60,999 (12,291) 1,510,6 44 DEFERRED TAXES - - - (25,901) (27,178) (297,4) 45 Net Plant After DFIT - - - 35,098 (39,469) 1,213,2 46 DEFERRED DEBITS AND CREDITS & OTHER - - - - - 4,4 47 WORKING CAPITAL - - - - - - 45,7 48 TOTAL RATE BASE \$0 \$0 \$0 35,098 (39,469) 1,263,4								
39 Transmission - - - (1,260) 555 (124,9 40 Distribution - - - (14,098) (376) (262,7 41 General - - - (3,968) 1,760 (65,9 42 Total Accumulated Depreciation - - - (33,966) 10,268 (804,0 43 NET PLANT - - - 60,999 (12,291) 1,510,6 44 DEFERRED TAXES - - - 60,999 (12,291) 1,510,6 45 Net Plant After DFIT - - - (25,901) (27,178) (297,4 45 DEFERRED DEBITS AND CREDITS & OTHER - - - - - - 4,4 47 WORKING CAPITAL - - - - - - 45,7 48 TOTAL RATE BASE \$0 \$0 \$0 35,098 (39,469) 1,263,4 49 RATE OF RETURN - - - - - - <td></td> <td>· ·</td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td></td> <td>(20,367)</td>		· ·	-	-	-			(20,367)
40 Distribution - - - (14,098) (376) (262,7) 41 General - - - (3,968) 1,760 (65,9) 42 Total Accumulated Depreciation - - - (33,966) 10,268 (804,0) 43 NET PLANT - - 60,999 (12,291) 1,510,6 44 DEFERRED TAXES - - - (25,901) (27,178) (297,4 45 Net Plant After DFIT - - - 35,098 (39,469) 1,213,2 46 DEFERRED DEBITS AND CREDITS & OTHER - - - - - - 4,4 47 WORKING CAPITAL - - - - - - 45,7 48 TOTAL RATE BASE \$0 \$0 \$0 35,098 (39,469) 1,263,4 49 RATE OF RETURN - - - - - - -			-	-	-			(\$330,026)
41 General - - - (3,968) 1,760 (65,90) 42 Total Accumulated Depreciation - - - (33,966) 10,268 (804,00) 43 NET PLANT - - - 60,999 (12,291) 1,510,60 44 DEFERRED TAXES - - - (25,901) (27,178) (297,40) 45 Net Plant After DFIT - - - 35,098 (39,469) 1,213,20 46 DEFERRED DEBITS AND CREDITS & OTHER - - - - - 4,4 47 WORKING CAPITAL - - - - - - 45,7 48 TOTAL RATE BASE \$0 \$0 \$0 35,098 (39,469) 1,263,4 49 RATE OF RETURN - - - - - - - - - - - - - - - - -	39	Transmission	-	-	=	(1,260)	555	(124,984)
41 General - - - (3,968) 1,760 (65,90) 42 Total Accumulated Depreciation - - - (33,966) 10,268 (804,00) 43 NET PLANT - - - 60,999 (12,291) 1,510,60 44 DEFERRED TAXES - - - (25,901) (27,178) (297,40) 45 Net Plant After DFIT - - - 35,098 (39,469) 1,213,20 46 DEFERRED DEBITS AND CREDITS & OTHER - - - - - 4,4 47 WORKING CAPITAL - - - - - - 45,7 48 TOTAL RATE BASE \$0 \$0 \$0 35,098 (39,469) 1,263,4 49 RATE OF RETURN - - - - - - - - - - - - - - - - -	40	Distribution	-	-	-		(376)	(262,703)
Total Accumulated Depreciation	41	General	-	-	-			(65,940)
1,510,6 1,51			-	-	-			(804,020)
DEFERRED TAXES				-				1,510,697
Net Plant After DFIT								
46 DEFERRED DEBITS AND CREDITS & OTHER - - - - - - 4,4 47 WORKING CAPITAL - - - - - - 45,7 48 TOTAL RATE BASE \$0 \$0 \$0 35,098 (39,469) 1,263,4 49 RATE OF RETURN -								
47 WORKING CAPITAL 45,7 48 TOTAL RATE BASE \$0 \$0 \$0 \$35,098 (39,469) 1,263,4 49 RATE OF RETURN						35,098	(39,469)	
48 TOTAL RATE BASE \$0 \$0 \$0 35,098 (39,469) 1,263,4 49 RATE OF RETURN						-	-	4,449
49 RATE OF RETURN	47	WORKING CAPITAL		-	-	-	-	45,742
49 RATE OF RETURN		mom.v. p. mp. p. op	_					
			\$0	\$0	\$0	35,098	(39,469)	1,263,424
50 REVENUE REQUIREMENT 305 (16,361) 1,004 8,633 (6,324) (27,4								
	50	REVENUE REQUIREMENT	305	(16,361)	1,004	8,633	(6,324)	(27,427)

AVISTA UTILITIES Includes revised P/T Ratio WASHINGTON ELECTRIC RESULTS - PRO FORMA STUDY CROSS CHECK Updated to reflect 12.2014 Updated to Updated to reflect TWELVE MONTHS ENDED SEPTEMBER 30, 2014 actual & 7/2015 Staff DR 143-(To Attrition Study) reflect current (000'S OF DOLLARS) Removed net change Planned Planned Meter O&M Colstrip Pro Forma Reconcile Attrition Adjusted Line Capital Add Capital Add Retirement Offsets Refund Cross Check Pro Forma / Pro Forma 2015 EOP Non-Recurring DESCRIPTION 2016 AMA Total To Attrition Total (2) No. 4.03 Adjustment Number 4.04 PFCC-Ttl AA/PF-Ttl 4.01 4.02 4.06N 4.05 E-CAP15 E-CAP16 E-MRD E-REC Workpaper Reference E-OFF E-Col REVENUES Total General Business \$0 \$0 \$0 \$0 \$0 \$499,059 \$0 \$499,059 Interdepartmental Sales 923 923 Sales for Resale 53,757 53,757 4 Total Sales of Electricity 553,739 553,739 Other Revenue 14,290 14,290 Total Electric Revenue 568,029 568,029 EXPENSES Production and Transmission Operating Expenses (79) 1,089 146,747 146,747 Purchased Power 75,609 75,609 Depreciation/Amortization 1,839 484 25,474 25,474 10 Regulatory Amortization 4,697 4,697 15,750 15,750 11 Taxes 12 Total Production & Transmission 1,839 484 (79) 1,089 268,277 268,277

13 14 15 16	Distribution Operating Expenses Depreciation/Amortization Taxes Total Distribution	1,775	519 - 519	- - -	(80) - - (80)	- - - -	21,619 26,145 27,193 74,957	- - -	21,619 26,145 27,193 74,957
17	Customer Accounting	-	-	-	-	-	12,395	-	12,395
18	Customer Service & Information	-	-	-	-	-	1,496	-	1,496
19	Sales Expenses	-	-	-	-	-	0	-	0
20	Administrative & General				(120)		45 520	4 100	51.642
20 21	Operating Expenses Depreciation/Amortization	6,723	762	-	(130)	-	47,520 26,456	4,123	51,643 26,456
22	Taxes	0,723	702	-	-	-	20,430	-	20,430
23	Total Admin. & General	6,723	762	-	(130)		73,976	4,123	78,099
					` '			,	
24	Total Electric Expenses	10,337	1,765	-	(289)	1,089	431,101	4,123	435,224
25	OPERATING INCOME BEFORE FIT	(10,337)	(1,765)	-	289	(1,089)	136,928	(4,123)	132,805
	FEDERAL INCOME TAX								
26	Current Accrual	(3,618)	(618)	-	101	(381)	28,070	(1,443)	26,627
27	Debt Interest	(1,213)	(104)	-	-	-	(1,344)	102	(1,242)
28	Deferred Income Taxes	-	-	-	-	-	8,293	-	8,293
29	Amortized ITC - Noxon	(27)	-	-	-	-	(157)	-	(157)
30	NET OPERATING INCOME	(5,479)	(1,044)	-	188	(708)	102,065	(2,782)	99,283
	RATE BASE								
	PLANT IN SERVICE								
31	Intangible	\$54,279	\$2,453	\$0	\$0	\$0	\$163,267	\$0	\$163,267
32	Production	49,381	18,808	-	-	-	825,311	-	825,311
33	Transmission	20,008	5,547	-	-	-	415,768	-	415,768
34	Distribution	43,423	17,787	-	-	-	921,861	-	921,861
35	General	21,905	3,154	-	-	-	225,255	-	225,255
36	Total Plant in Service	188,996	47,749	-	-	-	2,551,462	-	2,551,462
	ACCUMULATED DEPRECIATION/AMORT								
37	Intangible	(6,599)	(5,282)	-	-	-	(32,248)	-	(32,248)
38	Production	(14,604)	(7,963)	-	-	-	(\$352,593)	-	(\$352,593)
39	Transmission	(850)	(1,117)	=	=	-	(126,951)	-	(126,951)
40	Distribution	(19,691)	(10,868)	-	-	-	(293,262)	-	(293,262)
41	General	(7,549) (49,293)	(4,485)	-	-	-	(77,974) (883,028)		(77,974) (883,028)
42 43	Total Accumulated Depreciation NET PLANT	139,703	18,034	-		-	1,668,434	-	1,668,434
44	DEFERRED TAXES	(10,413)	(6,985)	-	-	-	(314,862)	-	(314,862)
44	Net Plant After DFIT	129,290	11,049	-		-	1,353,572	-	1,353,572
46	DEFERRED DEBITS AND CREDITS & OTHER	127,270	11,042	_	_		4,449	(10,905)	(6,456)
47	WORKING CAPITAL	-	-	-	_	-	45,742	(10,702)	45,742
		-					,		,
48	TOTAL RATE BASE	\$129,290	\$11,049	\$0	\$0	\$0	1,403,763	(\$10,905)	1,392,858
49	RATE OF RETURN						\$	31,369	7.13%
50	REVENUE REQUIREMENT	24,040	2,982	-	(303)	1,142	434	3,205	3,639
		27,639	2,676					_	